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10-27-23

CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

MEMORANDUM

DATE: 10/27/2023

TO: Jimmy Patronis, Chief Financial Officer

THROUGH: Dawn E. Case, Inspector General^{DEC}

FROM: Debbie K. Clark, Director of Audit^{DKC}

SUBJECT: Six-Month Follow-up Report on Status of Corrective Action, State of Florida Auditor General Report 2023-187, *Department of Financial Services Division of State Fire Marshal, and Selected Administrative Activities*, published April 27, 2023

Internal auditing standards require that the Office of Inspector General monitor the status of corrective action taken in response to findings and recommendations made by both external and internal audit entities. Accordingly, attached please find our six-month follow-up report on the Status of Corrective Action related to the above-referenced report.

Our six-month review indicates that the Department has completed corrective actions for four findings and is in the process of implementing corrective actions for the remaining two findings.

Please contact me if you have any questions.

DKC/kj
Enclosure

cc: Peter Penrod, Chief of Staff
Susan Miller, Deputy Chief of Staff
Caleb Spencer, Deputy Chief of Staff
Julie Jones, Deputy Chief Financial Officer
Scott Fennell, Deputy Chief Financial Officer
Tanya Cooper, Deputy Chief Financial Officer
Kathy DuBose, Joint Legislative Auditing Committee

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**SIX-MONTH FOLLOW-UP REPORT
STATUS OF CORRECTIVE ACTION**

Reviewing Entity	Report No.	Report Title	Date Published
Auditor General	2023-187	Department of Financial Services Division of State Fire Marshal and Selected Administrative Activities	April 27, 2023
Finding 1			
Building Inspection Data			
Recommendation			
We recommend that Bureau management perform and document of record procedures to verify the accuracy and completeness of CitizenServe data.			
Responsible Division			
Division of State Fire Marshal			
Original Response			
The Bureau of Fire Prevention (BFP) staff will coordinate with Citizen Serve the review and update of data quality assurance reports to ensure audit identified fields are captured in these reports for all active buildings. BFP staff will modify and update procedure 4.4.9.I (2.4) to include development of a uniform process for documenting the quality assurance reports being performed of active buildings. Expected Completion Date for Corrective Action: 12/31/2023			
Six-month Follow-up: 10/27/2023			
Reported Status Corrective actions in process			
Expected Completion Date for Corrective Action 12/31/2023			
OIG Assessment In progress. The OIG will continue to monitor the SFM's corrective action.			

Reviewing Entity	Report No.	Report Title	Date Published
Auditor General	2023-187	Department of Financial Services Division of State Fire Marshal and Selected Administrative Activities	April 27, 2023
Finding 2			
Inspection Documentation			
Recommendation			
We recommend that Bureau management enhance controls to ensure that inspections and follow-up inspection activities are appropriately conducted and			

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	documented in CitizenServe and that inspection results are properly communicated to building managers and State agency heads.
Responsible Division	Division of State Fire Marshal
Original Response	BFP staff will modify and update procedure 4.3.3.I (2.0) to include development of a uniform process for documenting the quality assurance reports of bureau inspection activities being performed on active buildings. Expected Completion Date for Corrective Action: 09/30/2023
Six-month Follow-up:	10/27/2023
Reported Status	Completed
Expected Completion Date for Corrective Action	09/30/2023
OIG Assessment	Completed

Reviewing Entity	Report No.	Report Title	Date Published
Auditor General	2023-187	Department of Financial Services Division of State Fire Marshal and Selected Administrative Activities	April 27, 2023
Finding 3	Service Organization Controls		
Recommendation	Because of the critical nature of CitizenServe data, we again recommend that Department management timely make or obtain independent and periodic assessments of the effectiveness of the service organization's relevant internal controls.		
Responsible Division	Division of State Fire Marshal (SFM) and Office of Information Technology (OIT)		
Original Response	<p>SFM Response: BFP staff will modify and update procedure 4.5.1 (2.0) to include development of a procedure for requesting a SOCII report form Citizen Serve and the procedure and documentation of review and approval of the SOCII report by Office of Information Technology (OIT) staff SFM Expected Completion Date for Corrective Action: 06/30/2023.</p> <p>OIT Response: The SFM Bureau of Fire Prevention will request the SOC II Report from Citizenserve by April 1st of each calendar year and provide the report to the OIT for their review of service organization controls. OIT has been provided with the April 2023 report and has completed a review of the report. OIT Expected Completion Date for Corrective Action: Completed</p>		
Six-month Follow-up:	10/27/2023		

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Reported Status	OIT Response: As previously stated, OIT has completed the recommendation. Please see the attached artifact. for confirmation. SFM: Completed
Expected Completion Date for Corrective Action	SFM: 06/31/2023 OIT: 04/19/2023
OIG Assessment	Completed

Reviewing Entity	Report No.	Report Title	Date Published
Auditor General	2023-187	Department of Financial Services Division of State Fire Marshal and Selected Administrative Activities	April 27, 2023

Finding 4	Periodic Review of Access Privileges
Recommendation	We recommend that Division management ensure that CitizenServe and FCDICE System user access privilege reviews are periodically conducted and documented establishing the continued appropriateness of assigned user access privileges.
Responsible Division	Division of State Fire Marshal
Original Response	<p>Citizen Serve- BFP staff will modify and update procedure 4.5.1 (2.5) to include development of a procedure which provides for uniform collection, retention, and quarterly review of Citizen Serve user access privileges.</p> <p>FCDICE System- The process is already in place in BFST FCDICE Access Procedure 5.1.10 and is outlined below. However due to management oversight, this process was not fully followed. We have reviewed the process with each supervisor to ensure the review is conducted as identified below.</p> <p>2.5 Quarterly Access Review 2.5.1 On the first day of each new fiscal year quarter, the Access Control Administrator (ACA), which is the Bureau Chief, generates the application listing report and provides it to the Section Managers for review. To the extent possible, this report should include the following information: username, user ID, assigned roles, and last login date. Additionally, if possible, the report should be segmented out by each section and sent only to the section's manager for review.</p>

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	<p>2.5.2 Upon receipt of the application listing report by the ACA, section managers must review account access within 5 days of receiving the report to ensure:</p> <p>(a)The FCDICE roles assigned to their staff members are consistent with the roles and responsibilities that the user requires to perform their assigned duties.</p> <p>(b)The statuses of former staff who separated during the quarter have been changed to “inactive.”</p> <p>SFM Expected Completion Date for Corrective Action:</p> <p>Citizen Serve- 06/30/2023, FCDICE System- 3/31/2023.</p>
Six-month Follow-up:	10/27/2023
Reported Status	Completed
Expected Completion Date for Corrective Action	06/31/2023
OIG Assessment	Partially completed. Based on documentation provided, SFM is in the process of making corrective actions. The OIG will continue to monitor SFM's efforts until documentation is provided to demonstrate that they are conducting and documenting periodic reviews of user access privileges for CitizenServe and FCDICE systems.

Reviewing Entity	Report No.	Report Title	Date Published
Auditor General	2023-187	Department of Financial Services Division of State Fire Marshal and Selected Administrative Activities	April 27, 2023
Finding 5	Access Privilege Controls		
Recommendation	We again recommend that Department management retain CitizenServe access control records sufficient to demonstrate that user access privileges are timely deactivated upon a user's separation from Department employment or when the access privileges are no longer required. We also recommend that Department management ensure that FCDICE System access privileges are promptly reassigned or deactivated after a user separates from Department employment.		
Responsible Division	Division of State Fire Marshal		
Original Response	Citizen Serve -BFP staff will modify and update procedure 4.5.1 (2.5) to include development of a procedure which provides for uniform collection and retention of Citizen Serve user access privileges.		

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	<p>FCDICE – The process is already in place in BFST FCDICE Access Procedure 5.1.10 and is outlined below. However due to management oversight, this process was not fully followed. We have reviewed the process with each supervisor to ensure the review is conducted as identified below.</p> <p>2.4 Separation of Users:</p> <p>2.4.1 The user’s supervisor notifies the ACA of the “last access date” of the user.</p> <p>2.4.2 By close of business on the last access date, the Bureau’s IRMAG will complete the “Information Technology Application Access and Resource Request Form” and user’s access will be deactivated.</p> <p>SFM Expected Completion Date for Corrective Action: Citizen Serve- 06/30/2023, FCDICE System- 3/31/2023</p>
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Six-month Follow-up:	10/27/2023
Reported Status	Completed
Expected Completion Date for Corrective Action	06/31/2023
OIG Assessment	Completed

Reviewing Entity	Report No.	Report Title	Date Published
Auditor General	2023-187	Department of Financial Services Division of State Fire Marshal and Selected Administrative Activities	April 27, 2023

Finding 6	Vehicle Operator Driver’s Licenses
Recommendation	We recommend that Department management conduct regular monitoring to ensure that employees who are authorized to operate motor vehicles for State business purposes possess a current and valid driver’s license, and that such monitoring activities are documented in Department records.
Responsible Division	Division of Administration
Original Response	The Department concurs. On January 19, 2023, the Department revised and published Administrative Policy and Procedure (AP&P) 2-07, Fleet Management – Use of State Vehicles. The amended AP&P adds additional language related to the semi-annual review of driver’s license history, for employees who are authorized to drive a state vehicle. Furthermore, the Division of Administration has enhanced its internal procedures related to the scheduling, administering,

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	documenting, and communicating the results of the semi-annual review of employee driver's license records. Expected Completion Date for Corrective Action: Completed January 2023.
Six-month Follow-up:	10/27/2023
Reported Status	Completed
Expected Completion Date for Corrective Action	
OIG Assessment	Completed