




STATE OF FLORIDA
DEPARTMENT OF JUVENILE JUSTICE

INTEROFFICE MEMORANDUM

DATE: April 4, 2014
TO: Wansley Walters, Secretary
FROM: Robert A. Munson, Inspector General 
SUBJECT: Internal Audit's Six-Month Follow-Up Report – *Auditor General's Operational Audit No. 2014-015, Juvenile Justice Information System and Selected Administrative Activities*

In October 2013, the Auditor General (AG) released Report Number 2014-015, *Juvenile Justice Information System and Selected Administrative Activities*. This report focused on the Juvenile Justice Information System (JJIS) information technology (IT) controls and selected Department administrative activities, and a follow-up on prior audit findings included in report No. 2012-183. Florida statute requires that the Office of the Inspector General conduct six-month follow-up reports for all Auditor General Reports. The statute also requires that a copy of the six-month follow up be filed with the Joint Legislative Auditing Committee (JLAC).

In March 2014, the Bureau of Internal Audit conducted six-month follow-up activities for the aforementioned audit. Based on our follow-up review, the Department has implemented most of the corrective action plans. A few corrective action plans are pending implementation. A copy of the Status of Implementation is attached for your review.

As all issues have been either fully addressed or progress has been made in developing controls and implementing corrective action plans, we determined no further follow-up is necessary. If you have any questions, please feel free to contact Michael Yu, Audit Director at 921-5698.

RM/km

Attachment

Cc: Christy Daly, Deputy Secretary
Jason Welty, Chief of Staff
Fred Schuknecht, Director of Administration
Jackie Suttle, Acting Bureau Chief of Management Information Systems
Melinda M. Miguel, Chief Inspector General, Executive Office of the Governor
David W. Martin, CPA, Auditor General
Kathy DuBose, Director, Legislative Auditing Committee.

RECEIVED
APR 8 2014

2737 Centerview Drive • Tallahassee, Florida 32399-3100 • (850) 488-1850

Rick Scott, Governor

Wansley Walters, Secretary

The mission of the Department of Juvenile Justice is to increase public safety by reducing juvenile delinquency through effective prevention, intervention, and treatment services that strengthen families and turn around the lives of troubled youth.

Department of Juvenile Justice
 OIG Bureau of Internal Audit
 Follow-Up On Auditor General Operational Audit Number 2014-015
 “Juvenile Justice Information System and Selected Administrative Activities Follow-up”
 Status of Corrective Actions
 As of March 31, 2014

Juvenile Justice Information System		
<p>Finding 1: The Department did not always maintain documentation demonstrating that employees and contract providers received background screenings as a condition of employment and prior to being granted JJIS access privileges. Bureau of Quality Assurance did not adequately document that peer reviewers met the minimum qualifications for training, educations, and work experience.</p>		
Auditor General Recommendations	Agency Response	Status of Implementation
<p>The Department management ensure that level 2 screenings are timely conducted in accordance with the requirements of State Law and Department policies and procedures and that documentation of the screening results be reviewed and maintained.</p> <p>It was further recommended that the Department capture the name of the user’s employer (e.g., the Department or contract provider’s name) when assigning a JJIS user account.</p>	<p>The Data Integrity Officers (DIOs) will create an “Access Request Form” which will be used for new accounts or permission increases. A field requiring a date for background screening and who verified the background screen will be required.</p>	<p>The use of the Access Request Form, created by the DIO’s is now being enforced. Please see Attachment A: “JJIS Access / Permission Request.”</p> <p>The DIOs have also created a central file system to store all documents submitted for each user. Attachment “B” is a screen shot that reflects Folders A-G, H-O, and P-Z, where the submitted Access Request Forms are stored by the DIO.</p>
<p>Finding 2: Department records did not always demonstrate that JJIS access privileges were limited to authorized users and that users had completed the required JJIS training.</p>		
Auditor General Recommendations	Agency Response	Status of Implementation
<p>The Department management ensure that, prior to receiving access, JJIS users’ access privileges are properly authorized and that users receive appropriate JJIS training.</p>	<p>The DIOs will require all JJIS users to log in for training on attendance sign-in sheets. The DIOs will retain electronically all sign in sheets from training and a copy of the approved access request form.</p>	<p>The Department’s DIOs have created a central storage unit for training attendance sign-in sheets. See Attachment C: “Training Attendance Roster.”</p> <p>The DIOs are continuing to determine how to effectively track attendance at webinar trainings where multiple users participate on one site.</p>

Department of Juvenile Justice
 OIG Bureau of Internal Audit
 Follow-Up On Auditor General Operational Audit Number 2014-015
 “Juvenile Justice Information System and Selected Administrative Activities Follow-up”
 Status of Corrective Actions
 As of March 31, 2014

Finding 3: The Department did not always timely deactivate JJIS access privileges upon the users’ separation from employment. Additionally, the Department had not deactivated JJIS access privileges for a significant number of inactive user accounts.	
Auditor General Recommendations	Agency Response
The Department management take steps to ensure that JJIS user access privileges are timely deactivated upon a user’s separation from employment. Additionally, it was recommended that JJIS user accounts be timely deactivated when users no longer require JJIS access to perform their assigned job duties.	The system will be modified to automatically deactivate (lock) the user’s JJIS account after 30 days of inactivity. After 120 days of inactivity, the system modification will automatically terminate (end-date) the user’s JJIS account.
Finding 4: The Department’s change management process did not always provide for an appropriate separation of duties and the Department did not always adequately document JJIS program change authorizations.	
Auditor General Recommendations	Agency Response
The Department management ensure that the responsibilities for developing and moving JJIS program changes into production are appropriately separated. Additionally, it was recommended that all JJIS program change approvals be properly documented.	The Application manager will ensure that the JJIS change approvals are properly documented. MIS future plans (pending funding availability) are to automate the change management process which includes document routing and an approval component.
Finding 5: Department controls to monitor user access to juveniles’ social security numbers in the JJIS could be enhanced.	
Auditor General Recommendations	Agency Response
The Department establish procedures to periodically monitor the appropriateness of JJIS user access to juveniles’ SSNs.	Program changes were implemented to record user information, along with the date and time when a juvenile SSN is fully displayed. Reports are generated to assist in periodic monitoring of access to juvenile SSNS. Since this change was implement prior to the conclusion of the audit, no other action was required.
Status of Implementation	
The system code changes have been tested and are scheduled to be moved into production effective April 4, 2014.	
Status of Implementation	
The Department is continuing to implement system changes to resolve this issue. The estimated timeframe for this system change is June 6, 2014.	
Status of Implementation	
This recommended change was implemented prior to the conclusion of the audit and required no further action.	

Department of Juvenile Justice
 OIG Bureau of Internal Audit
 Follow-Up On Auditor General Operational Audit Number 2014-015
 “Juvenile Justice Information System and Selected Administrative Activities Follow-up”
 Status of Corrective Actions
 As of March 31, 2014

Selected Administrative Activities		
Finding 6: The Department did not always timely cancel purchasing cards upon an employee's separation from Department employment. Auditor General Recommendations	Agency Response	Status of Implementation
<p>The Department management take appropriate actions to ensure the timely cancellation of purchasing cards when cardholders separate from Department employment.</p>	<p>To ensure timely cancellation of separated department employee's P-Cards, Finance and Accounting has coordinated with the Bureau of Personnel to receive the termination report for the department on a consistent monthly basis. This extra safeguard is in place to capture separated employees who have separated without using the notification system. While this may still cause a delay in the cancellation of the P-Card depending on when the employee separated, Finance and Accounting is also requiring the field liaisons to cut up the P-Card and submit to Finance and Accounting for destruction. This practice may assist in minimizing the number of days between separation and cancellation.</p>	<p>The Department has drafted a revised Purchasing Card Policy FDJJ-1407.05 which implements an immediate destruction of purchasing cards by the separating employee's supervisor. Additionally, upon the supervisor entering the employee's separation date into the DJJ Separation Notification System, the Department's Purchasing Card Administrator will cancel the purchasing card immediately. Lastly, the Department's Purchasing Card Administrator will review personnel action reports on a bi-weekly basis to ensure purchasing cards held by separating employees have been properly cancelled. Attachment D "Purchasing Card Procedures" is a draft policy that has been submitted and is currently awaiting approval for full implementation.</p>
Finding 7: The Department could not demonstrate that sensitive data was always removed from IT data storage media prior to disposal. Auditor General Recommendations	Agency Response	Status of Implementation
<p>The Department management ensure that confidential and sensitive information is removed from all items with data storage capabilities prior to disposal.</p>	<p>The Bureau of Management Information Systems (MIS) and the Bureau of General Services will provide guidance for the procurement, operation, and surplus of all devices with data storage capability. In response to the audit finding, going forward, all office machines with data storage media shall be inspected by MIS during the disposition and disposal process to ensure that all data is removed from the device and securely sanitized before the device / media is removed from a DJJ facility. Effective immediately, MIS staff shall complete the <i>Data Storage Media Sanitization/Destruction Form</i> (Form 1260-1) to document and verify the sanitization of all data storage media. If the device is being surplus a <i>Surplus Certification of State Property</i> (Form 25) must also be completed and attached to Form 1260-1. The Department will also begin conducting statewide training via webinars and conference calls to educate staff on the proper procedures for disposing IT equipment.</p>	<p>The Department has fully implemented the procedures and processes outline in the Agency Response to ensure that confidential/sensitive information is removed from all media with data storage capability. This includes forming the Disposition and Disposal Workgroup, which was created to review our existing policies and procedures concerning property management and the disposition/disposal of IT equipment.</p> <p>Based on recommendations from the workgroup, MIS shall inspect and remove the data storage media from all computers and applicable office machines during the disposition and disposal process.</p> <p>The Department's policy FDJJ1230 requiring removal of hard drives prior to surplus / final disposition has been</p>

Department of Juvenile Justice
 OIG Bureau of Internal Audit
 Follow-Up On Auditor General Operational Audit Number 2014-015
 "Juvenile Justice Information System and Selected Administrative Activities Follow-up"
 Status of Corrective Actions
 As of March 31, 2014

		<p>updated an implemented. Hard drives for leased copiers/scanners are retained by the Department and sanitized by MIS.</p> <p>The Department's policy FDJJ1260 and Surplus Form 25 has been modified to require the documentation of cleaning / removal of hard drives. Please see Attachment E: "Surplus Certification of State Property."</p> <p>In addition, the Department has purchased KillDISK Pro v7 software to perform DoD level sanitization of all data storage media prior to disposal.</p> <p>Lastly, the Department continues to require all DJJ employees and contract providers to complete Information Security Awareness training to educate them concerning the security and safety of Department data and resources.</p>
<p>Finding 8: The Department's contract monitoring activities continue to need improvement.</p>		
<p>Auditor General Recommendations</p>	<p>Agency Response</p>	<p>Status of Implementation</p>
<p>The Department management ensure that the required administrative and programmatic monitoring of contracts is completed in accordance with established procedures.</p>	<p>The Department is developing and implementing an automated contract monitoring data system to ensure all Department contracts are monitored timely and outstanding compliance issues are resolved in a timely manner. It is anticipated that this system will be fully implemented in November 2013.</p>	<p>A pilot of the Provider Management Shared Services contract management and monitoring process is scheduled to begin April 1, 2014. Full, statewide implementation is projected to begin October 1, 2014.</p>

JJIS ACCESS / PERMISSION REQUEST

Date:

I. ACTIONS REQUESTED

- Add System Access
- Change Access Capability
- Suspend System Access
- Reinstate / Resume access
- Terminate Access
- New Employee
- Transfer from _____
- Other: _____

Reason(s):

II. USER INFORMATION

Name:	<u>Samantha</u>	<u>I</u>	<u>Adams</u>
	First	Middle	Last
Date of Hire:	<u>8/1/13</u>	Position Title:	<u>UWF Intern Volunteer</u>
County:	<u>Santa Rosa</u>	User Email Address:	_____
Unit / Facility:	<u>01-301 Probation</u>	Work Phone:	<u>850-626-3019</u>
	<u>6746 Caroline St</u>		
Unit Address:	<u>Milton FL 32583</u>	<input checked="" type="checkbox"/> DJJ Staff	<input type="checkbox"/> Provider Staff

III. PERMISSIONS

Please check all permissions that apply to your service area and that are being requested for this user.

- All users will get JJIS permissions following training. Line staff must complete the academy for full permissions – carry caseload.
- CCC training by DIOs will be needed for Ten AM updates and Ten-Day Initial Assessments and Special Instructions. IG training is needed for CCC Program Reviews.
- RSMS and SYS training are completed with a program monitor or via Power Point presentation.
- FACT and RFACT training are separate modules, which include Motivation Interviewing. NO data entry permissions will be given until training is completed successfully.

Probation	Residential	Detention
<input type="checkbox"/> Carry Caseload	<input type="checkbox"/> Admit / Release	<input type="checkbox"/> FMS / Administration
<input type="checkbox"/> On Call or Other Screening	<input type="checkbox"/> RPAC	<input type="checkbox"/> FMS / Supervisor
<input type="checkbox"/> Sr. JPO Permissions	<input type="checkbox"/> Suicide Alert Notification	<input type="checkbox"/> FMS / Medical
<input type="checkbox"/> JPOs Permissions	<input type="checkbox"/> YNAS Approver	<input type="checkbox"/> FMS / Mental Health
<input type="checkbox"/> Friends of DJJ	<input type="checkbox"/> Critical Alert Closure	<input type="checkbox"/> FMS / Maintenance
<input type="checkbox"/> PACT / YES Plan		<input type="checkbox"/> FMS / Food Service
<input type="checkbox"/> Data Entry	CCC	<input type="checkbox"/> FMS / JDO
Prevention & Civil Citation	<input type="checkbox"/> 10 AM Reviews	<input type="checkbox"/> FMS Name only
<input type="checkbox"/> Prevention view only	<input type="checkbox"/> 10-Day Assessments	<input type="checkbox"/> Admit / Release
<input type="checkbox"/> Prevention data entry	<input type="checkbox"/> Program Reviews	<input type="checkbox"/> Suicide Alert Notification
<input type="checkbox"/> Civil Citation view only	SYS	<input type="checkbox"/> Critical Alert Closure
<input type="checkbox"/> Civil Citation data entry	<input type="checkbox"/> Add and Edit Staff	
	<input type="checkbox"/> reports	RSMS Reports Only
RSMS Provider Administration options (view only)		<input type="checkbox"/> Health Svs
<input type="checkbox"/> Res Administrator Approver (inc approves billing)		<input type="checkbox"/> Treatment Svs
<input type="checkbox"/> Res Auditing Administrator (view all access)		<input type="checkbox"/> Billing Reports
<input type="checkbox"/> Res Administrator (add/edit approve all except billing)		<input type="checkbox"/> Direct Care Reports (PAR)
<input type="checkbox"/> Probation Administrator (For Site Visit Review and CIBCAP only)		<input type="checkbox"/> PAR Training Plan
<input type="checkbox"/> Clerical Reports		
HQ or Statewide-based Permissions – Subject to permission-specific training elements	<input type="checkbox"/> OHS Staff	Other
<input type="checkbox"/> ATS Staff	<input type="checkbox"/> CCC – Type:	Special permissions not standard with job title:
<input type="checkbox"/> QA Staff	<input type="checkbox"/> RSMS – Type:	
<input type="checkbox"/> Branch Staff at HQ	<input type="checkbox"/> Contracts – Types:	Other: _____
<input type="checkbox"/> Regional Staff		
Permissions to Additional Programs		
Programs:		

Requestor: Martina Everett Title: JPO Supervisor Phone: 626-3088
 Signature: Martina Everett Unit: 01-301

Organize > Burn New folder

Favorite	Name	Date modified	Type	Size
Desktop	- Paula Breed Citrix Delete Report	2/10/2014 11:57 AM	File folder	
Downloads	@JIS_Access_Module	3/10/2014 3:06 PM	File folder	
Recent Places	A-G	4/2/2014 1:12 PM	File folder	
Libraries	EBS Facilitators	3/17/2014 10:16 AM	File folder	
Documents	EBS Facilitators ULLOM	4/1/2014 2:20 PM	File folder	
Music	H-O	4/2/2014 2:47 PM	File folder	
Pictures	P-Z	4/2/2014 1:13 PM	File folder	
Videos	Stale Acct spreadsheets	1/23/2014 3:06 PM	File folder	
Computer	Training_SignIn_Sheets	3/19/2014 9:44 AM	File folder	
Local Disk (C:)	Detention Director TrainingSigninsheet.p...	8/6/2012 10:38 AM	Adobe Acrobat D...	426 KB
Local Disk (F:)	DIO_Account_information	10/28/2013 12:29 ...	Shortcut	2 KB
Netdata (\\MIS06) (U:)	jjis_access_permission_request_7-12-13.p...	7/22/2013 3:01 PM	Adobe Acrobat D...	149 KB

- Netdata (\\MIS06) (U:)
- userdata (\\MIS06) (K:)
- e\$ (\\jisweb1) (O:)
- netapps (\\mis06) (P:)
- Suttlejj (\\uasshare\uasshare) (U:)
- Userdata_Archive (V:)
- wwwroot (\\djjjws) (X:)
- c\$ (\\jisweb1) (Y:)
- wwwroot (\\djjjws) (Z:)

Network

Date:

Department of Juvenile Justice
Training Attendance Roster

Circuit/Unit:

Training Topic	Trainer
1. Redirections	Patricia Morrison
2.	
3.	
4.	

PLEASE PRINT CLEARLY.

Print Name/Position	Location	Email
C-12 — 1. Diah Edwards	Camelot C-12	
C-6+13 — 2. Sabrina Poon	Chrysalis Tampa	spoon@chrysalishealth.com
C-13 — 3. Phianté Beng	Chrysalis Tampa	phianteb@chrysalishealth.com
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
17.		

I certify that all staff identified above by name has received training in the topic(s) listed above.

Patricia Morrison
Certifying Trainer / Official

3.6.2014
Date



FLORIDA DEPARTMENT OF JUVENILE JUSTICE PROCEDURE

Title: Purchasing Card Procedures

Related Policy: FDJJ – 1407.05

I. DEFINITIONS

Abuse - Improper use of State Purchasing Card. Abuse of the Purchasing Card by any department employee includes, but is not limited to: falsification of records, fraud, theft, using the card for personal gain, allowing another individual to use the cardholder's card or account number, repeated non-compliance with processes and procedures, or divulging confidential information.

Agency Plan - A plan prepared by an agency, which addresses how it will implement key controls and structure its Purchasing Card Program.

Cardholder Profile - The cardholder profile, (Attachment 1), is the document which authorizes the individual to be a cardholder and the parameters which control the use of the purchasing card. The profile contains the cardholder's name, social security number, bank password, work location, their MCC exclusions, spending and transaction limits, the default accounting codes, and the levels of approval through which the cardholder's transactions must be processed.

Florida Accounting Information Resource (FLAIR) – The automated accounting system utilized by the State of Florida.

Misuse - Incorrect or improper use of the State Purchasing Card. Misuse of card privileges includes, but is not limited to: negligence in performance of cardholder and participant responsibilities; non-compliance with established transaction processing procedures; and carelessness in maintaining card security.

Purchasing Card Program Procedures – Standard operating procedures for all purchasing card related activities including role requirements and responsibilities for all program participants.

State Purchasing Card (Pcard) - Purchasing Cards are issued to individual employees of the State of Florida and are used to purchase commodities for use in official business of the state, or to pay for travel expenses incurred while conducting state business.

Supervisor - The individual who supervises a cardholder and who may have been delegated the responsibility of reviewing daily transactions to ensure the appropriateness of activity and timely processing of charges and/or credits. He/she establishes the need and requests cardholder limitations and restrictions to the SMS/SES Manager or their designee.

FLORIDA DEPARTMENT OF JUVENILE JUSTICE

SUBJECT: Purchasing Card Procedures

SECTION: FDJJ – 1407.05P

II. STANDARDS/PROCEDURES

A. State Purchasing Card:

1. **Segregation of Duties:** The Department of Juvenile Justice (DJJ) will operate its Purchasing Card Program with the optimal segregation of duties consisting of the Cardholder, the Approver, the Payer, and the Reconciler.
2. **Key Roles:** There are six (6) essential roles in the approval and administration of the purchasing card system to ensure timely processing of transactions and accountability for use of the card, and to ensure that the department's purchasing card transactions are allowable. There is one (1) additional role for the overall management of the program.
 - a. Cardholder - An agency employee who has been empowered to purchase goods within preset limits on behalf of the agency.
 - b. Approver - A person who is delegated the responsibility of reviewing daily cardholder transactions to ensure timely processing of charges and assigning proper accounting codes.
 - c. Payer - The individual who is responsible for finalizing the authorization for payment of a purchase. The Accounts Payable Section of the Bureau of Finance and Accounting shall be the Payer for all departmental purchases.
 - d. Reconciler - The individual who reconciles the cardholders' receipts to FLAIR on a monthly basis.
 - e. Purchasing Card Program Administrator (DJJPCPA) - The individual who monitors and oversees the department's Purchasing Card Program. This individual ensures that appropriate internal controls established by the department are in place and operating as designed. The PCPA is responsible for issuing cards to approved employees.
 - f. Purchasing and Travel Monitor - The individuals from the Purchasing and Travel Offices who periodically review a random selection of the cardholders' purchases to determine compliance with state procurement or travel regulations.
 - g. SMS/SES Manager - The Secretary of the department and his/her designee will exercise certain approvals as described in Section II. A. and R. The Chief of the Bureau of Finance and Accounting and the Chief of General Services will direct the specific responsibilities of the purchasing card program applicable to their sections.

B. Establishing Cardholder Eligibility:

1. The following criteria establishes the basic expectations before an individual can receive a card:
 - a. The DJJPCPA is responsible for establishing and changing cardholder profiles within the FLAIR Purchasing Card Module (PCM) and maintaining supporting documentation.
 - b. The initial entry for individual cardholder profiles must be submitted by the cardholder's SMS/SES Manager or their designees.
 - c. Subsequent changes to profiles may be delegated.

FLORIDA DEPARTMENT OF JUVENILE JUSTICE

SUBJECT: Purchasing Card Procedures

SECTION: FDJJ – 1407.05P

- d. Written notification to the DJJPCPA is required for delegation of these duties.
- e. The cardholder must meet the following criteria in order to receive a card:
 - (1) Is a department employee;
 - (2) Has received in-house training or has completed on-line training in CORE, and is certified by the DJJPCPA as having successfully completed an examination in applicable purchasing and or travel regulations and card procedures;
 - (3) Is currently responsible for purchases or will assume the responsibility;
 - (4) Parameters are set for each designated cardholder that identifies the person, sets their default accounting codes, and establishes their restrictions or spending limitations; and
 - (5) The cardholder has signed the State Cardholder Agreement Form.

C. Payment and Accounting - Required Information for Processing Transactions:

- 1. The following information is required on the charge or credit receipt applicable for each transaction. Any missing information will be completed by the cardholder:
 - a. Date of Original Transaction,
 - b. Date Received or Date of Credit if different from the original transaction date,
 - c. Vendor Name,
 - d. Transaction Amount,
 - e. Purchase Order Number (if applicable) or other procurement method,
 - f. Description of Item by Object Code, quantity and unit price, and
 - g. Comments, Order Cancellation Numbers, Transaction Details.
 - h. Signature of cardholder authorizing approval of the transaction.
 - i. Signature of cardholder's supervisor authorizing the purchase of all goods and services. Travel receipts do not require the supervisor's signature.
 - j. Any receipts submitted for gasoline must include the Avis rental receipt number, dates of travel, name and address of vendor, date and time of purchase, price per gallon, quantity of fuel purchased and total cost.

FLORIDA DEPARTMENT OF JUVENILE JUSTICE

SUBJECT: Purchasing Card Procedures

SECTION: FDJJ – 1407.05P

k. Purchasing Card Additional Justification Form (Attachment 5), is to be used to accurately describe purchases made with state funds via the PCard to ensure that the purchases were made for legitimate state use only. The following list is not all inclusive but should be used as a guideline by the cardholder when determining the need for completing the form:

- (1) Electronic items such as cameras, televisions, and DVD players;
- (2) Repair and maintenance supplies such as nails, paint, and tools;
- (3) Food purchases from non-contracted vendors such as Publix and Wal-Mart;
- (4) Client related purchases such as clothing and over the counter medications.

2. Cardholders will give auditable receipts to their first Approver on a daily basis as purchases or credits occur.
3. Each receipt will be signed and dated by the cardholder authorizing approval of the transaction. The cardholder's supervisor must sign any receipt for the purchase of goods or services. Travel receipts do not require supervisor's signature as that approval is obtained upon submission of a travel voucher.
4. The receipt will be transmitted, either electronically or manually, through the approval hierarchy to the Payer for final review and approval for payment.
5. The receipt must be transmitted to the Payer within fourteen (14) calendar days of the end of the calendar month.

D. Payment and Accounting - Responsible Party for Verification of Receipt of Goods:

1. Cardholders will handle the receipt of goods in one of the following two (2) ways:
 - a. If the cardholder has purchased the goods on location or the goods are shipped and received the same day, the cardholder will inspect and approve the receipt of goods immediately. The transaction receipt will be forwarded to the designated person in the approval hierarchy.
 - b. If the order is placed by phone or via a mail order and goods are not received immediately, the goods will be inspected and approved upon receipt via a packing slip, bill of lading, or purchase receipt accompanying the goods. This packing slip, bill of lading and/or purchase receipt will be reviewed and verified by the cardholder then forwarded to the designated person in the approval hierarchy to be matched with the FLAIR Purchasing Card Module entry for that purchase. The cardholder must make every attempt to obtain an invoice/receipt from the vendor, whether original or faxed, to be matched to the entry for that purchase.

E. Payment and Accounting - Adequate Information Necessary for the Accounting Process:

1. In all cases, the card will have a default organization code and expansion option. The additional information required to complete the payment transaction in the FLAIR Purchasing Card Module

FLORIDA DEPARTMENT OF JUVENILE JUSTICE

SUBJECT: Purchasing Card Procedures

SECTION: FDJJ – 1407.05P

(e.g., Object Code and Vendor ID number) would be determined from information on the receipt completed by the cardholder.

2. The Accounts Payable Section (of the Bureau of Finance and Accounting) will be responsible for the final review of this data to ensure it is complete and accurate for authorization of payment in FLAIR.

F. Payment and Accounting - Unprocessed Transactions – Role of DJJPCPA:

1. By using FLAIR Aging Reports, the DJJPCPA will be informed on a daily basis of any transactions that may be nearing the 10-day processing limit.
2. It will be the responsibility of the DJJPCPA to contact the appropriate purchasing card liaison to notify them of untimely transaction approvals and assist if necessary in the resolution of problems.
3. If the transaction reaches the ninth day and no action has been taken to approve the transaction, the DJJ/PCPA will request the appropriate Level 008 Approver to approve the charge using the Level 008 Approval Override process.
4. Notification of such action will be provided to the appropriate SMS/SES Manager.
5. ~~The appropriate manager will be required to complete a "Justification for Delay" to be returned to the DJJPCPA within five (5) working days.~~
6. Repeated delays by any cardholder may will result in the loss of purchasing card privileges.

G. Hierarchy of Activity Monitoring and Transaction Approval:

1. The hierarchy of purchasing and accounting data input is outlined below. Any information input into the FLAIR Purchasing Card Module must include the Vendor ID number, Sub-vendor ID number, Organization Code(s)*, Expansion Option(s)*, Object Code(s), Date of Receipt and Purchase Order Number (SDN).

* These would only have to be input if default was not correct or payment had to be split among multiple Organization Codes and Expansion Options.

2. The cardholder may input data in the FLAIR Purchasing Card Module, if they have access to FLAIR.
3. Purchasing and accounting information will be entered on their receipt by the cardholder for subsequent authorized approval.
4. The Approver(s) will input purchasing and accounting information into the FLAIR Purchasing Card Module using the cardholder's receipts.
5. The purchasing card liaison or designee shall verify that all data is accurate.
6. No information will be input at this level unless, upon review, the data entered at a previous level needs correcting.
7. This Approver also verifies that the funding source is correct.
8. The receipt is used here to obtain any required FLAIR information.
9. The Approver, Payer reviews all previously entered purchasing and accounting data for accuracy and completeness and authorizes payment to the State Comptroller.

FLORIDA DEPARTMENT OF JUVENILE JUSTICE

SUBJECT: Purchasing Card Procedures

SECTION: FDJJ – 1407.05P

H. Types of Restrictions and Limitations:

1. Each cardholder profile establishes an initial spending limit of up to \$1,000 per month as approved by the SMS/SES Manager.
2. Written justification for amounts in excess of \$1,000 per month are to be submitted on the Cardholder Limits Exception Request form by the SES/SMS Manager or their designee, and approved by the appropriate ELT member and the Agency Head or their designee. (Attachment 4)
3. Certain cardholders may be restricted by position types to purchases based on specific merchant category codes.
4. Monthly amounts of \$5,000 or more will not be approved for routine purchases.
5. The restrictions on number of transactions may be requested by the supervisor and approved by the SMS/SES Manager or their designee in periods designated as per day, month, or cycle depending on the job requirements of each cardholder.
6. The DJJPCPA maintains a list of DJJ included/excluded merchants.
7. The DJJPCPA will modify this list, as needed based on repeated rejections of Merchant Category Codes, which are deemed necessary to fulfill the mission of the Department.
8. If the modification involves a program restricted MCC, the DJJPCPA must first obtain approval from DFS prior to changing the MCC groups in FLAIR.

I. Records – Purchasing Card Documentation:

1. All original invoices, purchase receipts, and any copies of related purchase documents (i.e., phone quotes) will be maintained by the Bureau of Finance and Accounting.
2. If electronic form is used to transmit paper document information to Tallahassee, the original paper documents will be retained at the purchasing card liaison level by the cardholder/Approver for at least ninety (90) days after the date of final action on the transaction.
3. The Bureau of Finance and Accounting will maintain these documents in either paper or electronic form.
4. All documents will be maintained in compliance with Chapter 1B-26, F.A.C. and the Department of State, Division of Library and Information Services rules and regulations.
5. Prior to implementation of an electronic form system, the Bureau of Finance and Accounting will obtain approval of the specifications from the Division of Library and Information Services.

J. Records – Physical Location of Purchasing Card Documentation:

1. All purchasing card purchase information, whether electronic or paper, will be maintained with all other purchasing and payment records in the Bureau of Finance and Accounting.
2. Appropriate paper documents will be filed with the voucher schedule for that payment.
3. Electronic documents will be maintained on a network database system accessible to all users of the purchasing card system.

FLORIDA DEPARTMENT OF JUVENILE JUSTICE

SUBJECT: Purchasing Card Procedures

SECTION: FDJJ – 1407.05P

K. Record Retention:

1. The Bureau of Finance and Accounting will retain all purchasing card documentation in compliance with Chapter 1B-26, F.A.C. and the Department of State, Division of Library and Information Services rules and regulations.

L. Audit/Review:

1. The review of cardholder activity and files will be done monthly under the supervision of the DJJPCPA.
2. The review will include, but is not limited to, such elements as: number of times a cardholder's card privileges have been suspended within the preceding 12 calendar months, number of times the Level 008 Approver Override Approval Process was used, trend analysis, and confirmation of updates to cardholder files.
3. The Office of Inspector General will conduct a review of the internal controls every two years.

M. Participant Compliance:

1. Ultimately, the daily responsibility of ensuring purchasing card participants' compliance lies with the DJJPCPA, (subject to review/audit by the Inspector General), but will be delegated to the appropriate SMS/SES Manager or Bureau Chief.
2. Occurrences of non-compliance discovered during any audit review by the Bureau of Finance and Accounting or the Purchasing Office will be directed to the DJJPCPA.
3. The DJJPCPA will report such matters to the appropriate SMS/SES Manager or their designee.
4. It will be the SMS/SES Manager's responsibility, or their designee, to ensure the participant's non-compliance is resolved in accordance with established procedures.

N. Reconciliation:

1. The Bureau of Finance and Accounting, Accounts Payable Section will be responsible for the reconciliation of the Purchasing Card transactions.
2. It consists of a post-audit review, of cardholders' receipts and supporting documentation to purchasing card reports.
3. The Accounts Payable Supervisor will be responsible for ensuring that the reconciliation/post-audit review is completed.
4. The status of compliance with established procedures will be reported to the DJJPCPA at the close of each reconciliation period.
5. The reconciliation/post-audit review period will be monthly.

FLORIDA DEPARTMENT OF JUVENILE JUSTICE

SUBJECT: Purchasing Card Procedures

SECTION: FDJJ – 1407.05P

O. Purchasing Card Information Security:

1. The cardholder's responsibilities for purchasing card security include the following:
 - a. The purchasing card is the property of the State of Florida.
 - b. Use of the card is strictly for the purpose of conducting official state business and should be treated with extreme care to ensure it is used appropriately.
 - c. All participants in the purchasing card program are expected to maintain the confidentiality of account information. In particular, cardholders are to follow applicable state laws and guidelines when making purchases using the purchasing card.
 - d. The cardholder should keep the card in a secure location.
 - e. The cardholder shall guard the account number carefully and must not give the number to unauthorized persons.
 - f. The card is not to be loaned to others.
 - g. It is the cardholder's responsibility to obtain all receipts, which display their card account number.
 - h. On phone or mail orders, the cardholder will verify receipt of the goods using the packing slip, bill of lading and/or purchase receipt.
 - i. The cardholder will forward receipts to the next approval level.
 - j. The cardholder must make every attempt to obtain an invoice/receipt from the vendor, whether original or faxed, to be matched with the entry for that transaction.
 - k. Cardholders will provide documentation of pending purchase or credit transactions to their first approver.
 - l. Employees who misuse or abuse this privilege are subject to disciplinary action up to and including dismissal as described in the agency disciplinary policies and procedures (Employee Handbook, current promulgation).
2. The appropriate SMS/SES Manager, Bureau Chief or designee shall immediately inform the DJJPCPA of all reported misuses of the purchasing card.
3. To prevent misuse of the information, only appropriate agency personnel will be authorized to access purchasing card activity information. Personnel authorized to access the FLAIR Purchasing Card Module must use their individual FLAIR log-ons and passwords.

FLORIDA DEPARTMENT OF JUVENILE JUSTICE

SUBJECT: Purchasing Card Procedures

SECTION: FDJJ – 1407.05P

4. The Approver, Payer, reconciler and any of their back-ups will be provided information only as needed to complete their responsibility in the program.
5. Any unauthorized dissemination of a cardholder account number by an Approver, Payer, reconciler or the DJJPCPA, or any of their back-ups will result in disciplinary action up to and including dismissal as described in the agency disciplinary policies and procedures (Employee Handbook, current promulgation).
6. The DJJPCPA will establish varying degrees of security in the Purchasing Card Module for different roles in the Purchasing Card Program.
7. The DJJPCPA and his/her back up are the only persons within the agency who have access to all cardholder account numbers.
8. It is the responsibility of the DJJPCPA and his/her back up to maintain the confidentiality of cardholders' account numbers.
9. In the event the purchasing card is to be cancelled the supervisor will retrieve the card from the cardholder, cut the card in half and discard it.
10. Notification of an employee's separation will be entered in the DJJ Separation Notification System by the supervisor, which will automatically notify the DJJPCPA via email of the cardholders' separation.

P. Purchasing Card Cancellations:

Cancellations may occur for any of the following reasons:

- The Cardholder's card is lost or is stolen.
- The Cardholder is terminating their employment with the department.
- The Cardholder has misused the card; abused cardholder privileges, or does not comply with applicable regulations.

Canceled purchasing cards must be cut in half and returned immediately to the supervisor.

1. Lost or Stolen Purchasing Cards:

- a. If the purchasing card is lost or stolen, the cardholder must immediately notify the contracting bank Commercial Card Customer Service at 1-888-449-227300-538-8788 and the DJJPCPA. Do not have the bank order a new card. It must be ordered through the DJJPCPA.
- b. At the beginning of the next workday, the DJJPCPA shall confirm with the contracting bank that appropriate action has been taken.

2. Separation from employment or transfer:

- a. Prior to an employee's separation from employment, the supervisor shall enter the appropriate information into the DJJ Separation Notification System that will in turn notify the DJJPCPA advising them of the effective date of the action. The card will be cancelled immediately.

FLORIDA DEPARTMENT OF JUVENILE JUSTICE

SUBJECT: Purchasing Card Procedures

SECTION: FDJJ – 1407.05P

- b. Upon such separation, the cardholder shall return the card to their supervisor.
 - c. The supervisor will immediately cut the card down the magnetic strip and returned to the DJJPCPA in half and discard it.
 - d. If the cardholder is being transferred to another program/budget entity and is to be a cardholder in that area, the cardholder's new supervisor shall notify the purchasing card liaison to update the cardholder's profile (see Authorization to Change Cardholder Profile) with the new accounting codes and applicable limitations. Upon transfer of the cardholder's record, the monthly spending limit will be reduced to a maximum of \$1,000. If the cardholder will need an amount in excess of \$1,000 per month, the proper approvals as outlined above will need to be obtained.
 - e. The purchasing card liaisons (Approver) will track and distribute transactions to the appropriate organizational units until all transactions from the previous unit have been processed.
 - f. Bi-weekly, the DJJPCPA shall review personnel actions and compare employee separations and transfers against the cardholder profiles to verify that cardholder accounts have been appropriately canceled.
3. Misuse/abuse of Purchasing Cards:
- a. If it is determined that a cardholder has misused or abused his/her cardholder privileges, the purchasing card may be inactivated or canceled by the DJJPCPA based on the decision of the cardholder's supervisor, the applicable SMS/SES Manager or their designee, or the DJJPCPA.
 - b. Supervisors may request, through their purchasing card liaison, that the cardholder privileges be restored upon retraining and re-certification.
 - c. Cardholders will be advised in writing (by the DJJPCPA) that his/her card privileges have been canceled or suspended.

Q. Group Agents:

- 1. As a general rule, a cardholder should not use his purchasing card to pay for any travel expenses incurred by someone else or allow another individual to use his purchasing card. However, a cardholder may pay for a co-traveler's expenses within prudent occurrences, such as, a co-traveler has forgotten his card, or has yet to be issued his own purchasing card. A cardholder may use their account number to authorize allowable travel expenses for a DJJ client.
- 2. On occasion, the purchase of travel expenses for someone other than the cardholder may be necessary even when the cardholder themselves will not be traveling. For example, if a new DJJ hire is required to attend detention care training immediately upon hire but has not yet attended purchasing card training and been issued their own credit card, another DJJ cardholder may authorize allowable expenses for the new employee. In this case the cardholder is called a group agent.
- 3. A group agent must receive two signed and dated documents from the traveler (not a DJJ client) indicating they understand and agree to abide by the authorized costs. The two documents,

FLORIDA DEPARTMENT OF JUVENILE JUSTICE

SUBJECT: Purchasing Card Procedures

SECTION: FDJJ – 1407.05P

Purchasing Card Travel Instructions, (Attachment 2), and the Traveler Agreement, (Attachment 3), are attached.

4. The group agent will obtain the Traveler Agreement once from each traveler.
5. The Travel Instructions are to be issued each time a traveler will incur travel costs on the account.

R. Emergency Cards:

1. In the case of natural disasters or other emergencies as determined by the Governor and evidenced by an Executive Order, restrictions regarding excluded Merchant Category Codes (MCCs), spending and transactions limitations as well as purchasing rules and regulations may be suspended for a temporary period by the DJJ/PCPA. In the case of a specific DJJ internal emergency as determined by the Secretary or his/her designee, spending and transaction limits may be modified but all applicable purchasing rules and regulations are still required.
2. The emergency process can be activated immediately by the DJJPCPA.
3. Upon the issuance of an Executive Order declaring an emergency, the SMS/SES Managers or their designee at the effected site will notify the DJJPCPA, which cardholders need restrictions suspended.
4. The DJJPCPA will immediately make the necessary changes to the cardholder accounts using the Purchasing Card Module.
5. Although purchasing and travel regulations may be suspended, the purchasing card processes to ensure authorized and timely payments remain intact.
6. Once the emergency is passed, the DJJPCPA will reestablish all previous card restrictions using the Purchasing Card Module.

S. Mandated Use of the Purchasing Card:

1. Effective January 15, 2000, all Department of Juvenile Justice employees shall use the Purchasing Card to pay for allowable travel expenses and purchase goods or services as outlined below:
 - a. Travel - 100% of allowable employee and client travel shall be purchased with the purchasing card.
 - b. Goods or Services - All goods or services shall be paid for with the purchasing card when at all possible. Valid justification for not using the purchasing card for payment may include situations where the merchant does not accept the purchasing card, the requirements for the purchase exceed those specified in existing contract language, or the purchase exceeds the category two purchasing threshold.

FLORIDA DEPARTMENT OF JUVENILE JUSTICE

SUBJECT: Purchasing Card Procedures

SECTION: FDJJ – 1407.05P

III. RESPONSIBILITY AND DUTIES

A. Cardholder

1. The cardholder is responsible for the appropriate use and security of the state PCard.
2. They are required to follow all applicable state laws, rules and regulations concerning the expenditure of state funds.
3. They are responsible for obtaining and submitting all receipts and supporting documentation to the approver for processing in the timeframe set forth in this policy.

B. Approver

1. The approver is responsible for reviewing and approving the daily cardholder transactions in FLAIR to ensure timely processing of charges and appropriate account code designations.
2. The approver is responsible for obtaining and submitting all receipts and supporting documentation to the Bureau of Finance and Accounting for audit.

C. Payer

1. The payer is responsible for the final audit of the cardholder transactions and obtaining any missing documentation from the cardholder prior to final approval.

D. Purchasing Card Program Administrator (DJJ PCPA)

1. The DJJ PCPA coordinates, oversees and monitors the agency's PCard activities.
2. The DJJ PCPA verifies that all requirements have been met by an employee prior to receiving a PCard, orders the agency's PCards, cancels PCards when appropriate, and maintains spending limit request.
3. The DJJ PCPA ensures that the agency is in compliance concerning all state laws, rules and regulations concerning the state PCard program.

E. Manager

1. The Secretary of the department and his/her designee is responsible for certain approvals as described in Section II.A. and L. The Chief of the Bureau of Finance and Accounting and the Chief of General Services is responsible for directing the specific responsibilities of the PCard program applicable to their sections.

FLORIDA DEPARTMENT OF JUVENILE JUSTICE

SUBJECT: Purchasing Card Procedures

SECTION: FDJJ – 1407.05P

IV. ATTACHMENTS

Attachment 1 - Cardholder Profile Information for Purchasing Card Module

Attachment 2 - Purchasing Card Travel Instructions

Attachment 3 - Travel Agreement

Attachment 4 - Cardholder Limits Exception Request

Attachment 5 – Purchasing Card Additional Justification Form

SURPLUS CERTIFICATION OF STATE PROPERTY

ADDITIONAL INFORMATION:

A large, empty rectangular box with a thin black border, intended for providing additional information. The box is currently blank.