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CORRECTIONS

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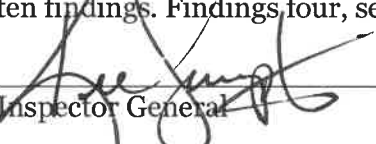
FROM: Kenneth Sumpter, Inspector General

DATE: December 3, 2020

SUBJECT: Audit Report No. A21007F – Follow-up of Auditor General’s Report 2020-192 Department of Corrections Correctional Officer Recruitment, Certification, and Training and Selected Administrative Activities

The Bureau of Internal Audit performed a follow-up audit to the Auditor General’s Department of Corrections Correctional Officer Recruitment, Certification, and Training and Selected Administrative Activities, Report No. 2020-192, issued in April 2020. The objective of this follow-up was to determine if corrective action was taken on the reported audit findings.

The scope of the follow-up consisted of obtaining from the Offices Institutions, Human Resources, Information Technology, and Administration a written response along with documentation of corrective action taken to implement the audit recommendations. The Bureau of Internal Audit has evaluated the follow-up responses and documentation provided. The report has ten findings. As discussed in the attached report, the Department has taken steps to address the findings identified in the Auditor General’s report. However, additional work needs to be performed to correct seven of the ten findings. Findings four, seven, and eight have been corrected.


Inspector General

KS/PS/dm
Attachment

cc:

Timothy Fitzgerald, Chief of Staff
Ricky Dixon, Deputy Secretary of Institutions
Mark Tallent, Chief Financial Officer
David Arthmann, Director of Human Resources
Wendy Ling, Chief Information Officer
Richard Comerford, Assistant Deputy Secretary of Institutions
Wes Kirkland, Deputy Director of Institutional Operations
Lavitta Stanford, Director of Policy and Budget
Mike Harrell, Chief of Security Operations
Debra Arrant, Deputy Inspector General
Melinda M. Miguel, Chief Inspector General
Joint Legislative Auditing Committee

*FLORIDA DEPARTMENT OF CORRECTIONS***Follow-up of Auditor General's Report 2020-192
Department of Corrections Correctional Officer Recruitment,
Certification, and Training and
Selected Administrative Activities***Kenneth Sumpter, Inspector General**Paul Strickland, Chief Internal Auditor**Report No. A21007F**Dan McWilliams, Audit Supervisor**December 3, 2020***BACKGROUND**

State law¹ specifies that the purpose of the Department of Corrections (Department) is to protect the public through the incarceration and supervision of offenders and to rehabilitate offenders through the application of work, programs, and services. According to Department records, the Department operates the third largest state prison system in the United States and, as of July 2019, housed 97,034 inmates and supervised 154,395 offenders released on supervision. For the 2018-19 fiscal year, the Legislature appropriated approximately \$2.55 billion to the Department and authorized 24,539 positions.² In April 2020, the Office of the Auditor General published Report No. 2020-192, Department of Corrections Correctional Officer Recruitment, Certification, and Training and Selected Administrative Activities.

OBJECTIVES

The follow-up audit objective was to determine if corrective action was taken on the reported audit findings.

SCOPE AND METHODOLOGY

A request was made to the Offices of Institutions, Human Resources, Information Technology, and Financial Management for a written response and documentation of action taken to address the findings.

RESULTS OF FOLLOW-UP

Audit staff has evaluated the follow-up responses and documentation provided. The report has ten findings. The Department has taken steps to address the findings identified in the Auditor General's report. However, additional work needs to be performed to correct seven of the ten findings. Findings four, seven, and eight have been corrected.

¹ Section 20.315(1), Florida Statutes.

² Chapter 2018-9, Laws of Florida.

Finding 1: Department records did not evidence that all staff who served on a special operations team during the period July 2017 through March 2019 completed required training.

Recommendation: The Auditor General recommended Department management enhance records retention controls to ensure that Department records identify all Department staff assigned to a special operations team and evidence the completion of each team member's required training. In addition, the Auditor General recommended Department management consider expanding training opportunities to help ensure that all team members timely receive required training.

Management's Original Response: *The Department concurs with the audit finding. The department will complete the following:*

- *Establish a retention schedule for DC6-2040, Special Operations Teams Quarterly Roster/Information Sheet. The Special Operations Teams Coordinator in Security Operations will be the custodian for archiving of historical records by institutions/year/quarter. (similar training records have a 25-CY retention schedule)*
- *Draft procedure language for an exemption for those staff unable to train due to: Military leave, FMLA, Extended Illness, or Alternate Duty status.*
- *Update the form DC6-2040 to include:*
 - *Canine section of academy training and staff rank.*

Management's Follow-up Response: *The Office of Institutions is working with the Office of Program Management to establish a retention schedule for DC6-2040, Special Operations Teams Quarterly Roster/Information Sheet. The drafting of procedure language for an exemption for those staff unable to train due to: Military leave, FMLA, Extended Illness, or Alternate Duty status and updating the form DC6-2040 is in progress.*

Bureau of Internal Audit Comments: *The Bureau of Internal Audit has evaluated the Office of Institutions' follow-up response. The Office of Institutions needs to perform additional work to correct the finding.*

Finding 2: Department records for some first aid instructors did not evidence that the instructors possessed an active CPR certification during the times certain CPR classes were taught.

Recommendation: The Auditor General recommended Department management enhance controls to ensure that first aid instructors possess and maintain an active CPR certification in accordance with DLE rules and that evidence of such certification is appropriately documented in Department records.

Management's Original Response: *The Department concurs with the audit finding. The Department will compose a new FDC procedure with specific language that will maintain the instructor certification and CPR card for five years.*

Management's Follow-up Response: *The Department is in the process of composing the new FDC procedure with specific language that will maintain the instructor certification and CPR card for five years.*

Bureau of Internal Audit Comments: *The Bureau of Internal Audit has evaluated the Office of Human Resources' follow-up response. The Office of Human Resources' needs to perform additional work to correct the finding.*

Finding 3: Department records did not always evidence that correctional officers completed required training prior to administering drug and alcohol tests at Department institutions.

Recommendation: The Auditor General recommended Department management enhance training information entry and retention controls to ensure that Department records evidence that COs (Correctional Officer) complete the manufacturer and Department training for utilizing on-site drug tests prior to performing tests.

Management's Original Response: *The Department concurs with the audit finding.*

The Department will:

- *Collaborate with Professional Development to establish a standard E-train class code for "end-user" Hands-on Drug & Alcohol Tester training.*
- *Initiate retraining of Drug & Alcohol Testing for staff who cannot produce their original training records (online & sign-in sheets). These records will be entered in E-train. A copy of the online training certificate and e-train record will be forwarded to the Inmate Drug Testing Coordinator in Security Operations who will be the custodian for archiving of historical records by institution & year.*
- *Generate a quarterly report reconciling staff training at a Regional and Institutional level.*

Management's Follow-up Response: *The E-train class code for "end-user" Hands-on Drug & Alcohol Tester training has been completed. The retraining of Drug & Alcohol Testing for staff who cannot produce their original training records (online & sign-in sheets) is on hold due to the impacts of COVID. We intend on initiating retraining as the Department returns to normal operations and has the ability to conduct large training gatherings. Once training resumes, records will be entered in E-train. The Statewide Drug Testing Coordinator will generate quarterly reports and will evaluate staff training at a Regional and Institutional level.*

Bureau of Internal Audit Comments: *The Bureau of Internal Audit has evaluated the Office of Institutions' follow-up response and documentation. The Office of Institutions needs to perform additional work to correct the finding.*

Finding 4: Certain Department controls related to the supervision of correctional officer trainees need improvement.

Recommendation: The Auditor General recommended Department management strengthen certain controls related to the supervision of CO trainees.

Management's Original Response: *The Department concurs with the audit finding and will strengthen certain controls related to the supervision of CO trainees.*

Management's Follow-up Response: An email was sent to all Regional Directors advising them of the operational audit conducted by the Auditor General's office, and receiving a non-compliant finding relating to the supervision of Officers in Temporary Employment Authorization (TEA) status. The email stated that Institutional leadership should review with their leadership team Procedures 602.030, 'Security Staff Utilization', and 208.016, 'Temporary Employment Authorization (TEA) Status' to ensure all staff are aware of the expectations. The email instructed the Regional Directors to have Wardens in their Region to cover this topic with their leadership teams and conduct a "read-and-sign." The Regional Directors have confirmed that the Wardens in their Region have covered this topic with their leadership teams and conducted a "read-and-sign."

Bureau of Internal Audit Comments: The Bureau of Internal Audit has evaluated the Office of Institutions' follow-up response and documentation. The Office of Institutions has taken steps to correct the finding.

Finding 5: Department processes for recovering correctional officer hiring bonuses from employees who did not meet their service obligation to the Department need improvement.

Recommendation: The Auditor General recommended Department management enhance controls to ensure that:

- Hiring bonus amounts owed to the Department are deducted from employees' final salary or leave payments.
- Former COs are timely notified of hiring bonus amounts owed to the Department.
- Amounts owed to the Department are timely referred to the DFS for collection in accordance with State law and Department policies and procedures.

Management's Original Response: The Department concurs with the audit finding.

- OHR has transitioned from the Department's CO TEA excel spreadsheet to a SharePoint Log utilized to track employees hired as trainees to include tracking of the hiring bonus from eligible employees. This allows the Payroll Representative to be notified upon the employee's separation.
- Former CO's who owe the Department for the hiring bonus will receive their first reimbursement notice within 15 days from their date of separation. Second notices will be sent 30 days after the first reimbursement notice. Former CO's who have not reimbursed the Department in full for the hiring bonus within 60 days of separation from the Department will be forwarded to Finance & Accounting for referral to DFS for collection.

Management's Follow-up Response: The use of the SharePoint Log has not been implemented completely due changeover in Program Managers. The Office of Human Resources will include instructions on the use of SharePoint Log in our Payroll Manual.

Bureau of Internal Audit Comments: The Bureau of Internal Audit has evaluated the Office of Human Resources' follow-up response. The Office of Human Resources needs to perform additional work to correct the finding.

Finding 6: Department controls for timely disabling access privileges to the Employee Training Records and Instruction Network need enhancement.

Recommendation: The Auditor General recommended Department management strengthen controls related to the timely disabling of E-Train IT access privileges.

Management's Original Response: *The Department concurs with the audit finding. Currently the FDC Office of Information Technology (OIT) has a department procedure with instruction for the removal of access. The instruction states that staff will complete the Security Access Request (SAR) within 3 business days. Currently OIT is in the process of developing a new SAR system to strengthen response and controls.*

Management's Follow-up Response: *OIT has re-initiated the Service Access Request (SAR) project. Preliminary project activities have already started, and official re-engagement began on November 4th.*

Bureau of Internal Audit Comments: *The Bureau of Internal Audit has evaluated the Office of Information Technology's follow-up response. The Office of Information Technology needs to perform additional work to correct the finding.*

Finding 7: Department controls over employee access to the Florida Accounting Information Resource Subsystem need improvement to better affix responsibility for system activity to an individual and to reduce the risk of unauthorized disclosure, modification, or destruction of Department data.

Recommendation: The Auditor General recommended Department management limit user access privileges to FLAIR to promote an appropriate separation of duties and require that, where incompatible access privileges are necessary, effective compensating controls be established and documented. The Auditor General also recommended Department management enhance controls to ensure that all FLAIR activity is associated with a unique user account.

Management's Original Response: *The Department concurs in part, and disagrees in part, with the audit finding.*

As a result of the audit process, FLAIR Access Control improvements were identified and made prior to this response. Department management remains unclear on how a user could benefit or cause harm based upon the information provided. Please note below our responses to your findings as well as an update on the actions taken.

28 user accounts had update capabilities to both the accounts payable and disbursement functions. *The Department disagrees that this should be a finding. To make any disbursement, a valid vendor id is required. With cash disbursements update access, users can process transactions with or without a connection to the subsidiary file for encumbrances or payables. Processing the transaction from a payable does not add any additional legitimacy to the payment nor does it allow the payment to proceed without a valid vendor id. Further, DMS recently issued a document to all agencies going on the STMS system titled FLAIR T9 Access Controls that states FLAIR Access Control accounts with site code "T9" should be set up with both DB and AP (attached). However, no users currently have AP access with the exception of the custodian account. Users requiring AP access to establish payables will temporarily have their DB access disabled.*

12 user accounts had update capabilities to both the accounts receivable and cash receipts functions. The Department disagrees that this finding creates a less reliable system. A user with cash receipts access could still record a receipt incorrectly regardless of whether there is an associated receivable. The bank reconciliation would identify any variance in either case. Regardless, the Department will split the six Revenue users into four CR users and two AR users. If a shortage of users arises due to leave or vacancies, users may temporarily have one access type disabled and the other made active.

13 user accounts had update capabilities to both the cash receipts and disbursement functions. The Department disagrees that this process creates a less reliable system. A cash receipt variance would be identified in the bank reconciliation and the disbursement would have to be made to a valid vendor id. The disbursement would be summarized on a voucher schedule. All our voucher numbers are accounted for and all line items on a voucher require support documentation which, for a disbursement is generally a vendor invoice. The vouchers are further reviewed by a team leader or supervisor in each disbursement unit. However, no users currently have CR & DB access with the exception of the custodian account.

2 user accounts had update capabilities to both the disbursement and vendor Statewide functions. The Department disagrees that this is a proper finding. DFS Agency Addressed No. 26, 2012-2013 (attached) allows for users to be assigned both roles and DFS monitors and reports on any inappropriate activity. No inappropriate activity has ever been reported. However, no users currently have both DB & VS.

10 user accounts had update capabilities to both the fixed asset custodial and fixed asset accounting functions. The Department disagrees that this is a proper finding. The users do not have access to control ordering of items or scheduling delivery. For the record to show in the fixed asset custodial module, a separate user with DB access would have had to have recorded payment and their process for payment includes matching the invoice to purchase order and obtaining confirmation of receipt from the receiver authorized to complete receipt by the purchase order. Regardless, the Department will split the four Property users into two FC users and two FA users. If a shortage of users arises due to leave or vacancies, users may temporarily have one access type disabled and the other made active.

1 access control custodian account was shared by 4 employees. The Department disagrees with this finding. The custodian account is necessary to grant access to FLAIR users and requires update access to all fields not limited/prohibited by DFS (Prohibited functions - A&A - Custodian, MV – Minority Vendor, SW – SWFS, RE – Recurring Paymts) and (Inquiry Only functions - CI – Contract Info, VS – Vendor Statewide, ET – EFT Authorization, PW – Paid Warrant Index, TR – Detail Transaction, SA – Account Balance, VA – Vchr Audit Summary, TH – Employee Travel Hist, VH – Vendor History. However, an additional custodial account has been created. The two custodial accounts will not be shared.

Management's Follow-up Response: Please see original response. FLAIR Access Control improvements were identified and made.

Bureau of Internal Audit Comments: The Bureau of Internal Audit has evaluated the Office of Financial Management's follow-up response. The Office of Financial Management has taken steps to correct the finding.

Finding 8: The Department had not established policies and procedures for reviewing the collection and use of social security numbers (SSNs) to ensure compliance with State law. In addition, the Department did not always provide employees the purpose for collecting their SSN or the specific Federal or State law governing the collection, use, or release of the SSNs.

Recommendation: The Auditor General recommended Department management establish policies and procedures for reviewing the collection and use of individuals' SSNs and take appropriate steps, including proper notification regarding the purpose for collecting SSNs, to demonstrate compliance with applicable statutory requirements for the collection and use of SSNs.

Management's Original Response: *The Department concurs with the audit finding. The Department will be drafting language for inclusion in agency procedure 101.001 Section (9)(d) to state as follows:*

Solicitation of Social Security Numbers: *in accordance with section 119.071 (5)(a)2.a. Florida Statutes, each FDC form that includes the social security number of an employee, contractor, volunteer, visitor, or inmate will be reviewed during the annual procedure review process to ensure the necessity for the continued solicitation/use of the social security number. This review will ensure that the collection of a Social Security Number is either specifically authorized by law if it is imperative for the Department's duties and responsibilities as required by law.*

Management's Follow-up Response: *The Department has revised Procedure 101.001. The procedure requires that in accordance with section 119.071(5)(a)2.a. F.S., each FDC form that includes the SSN of an employee, contractor, volunteer, visitor, or inmate will be reviewed during the annual procedure review process to ensure the necessity for the continued solicitation/use of the SSN. This review will ensure that the collection of a SSN is either specifically authorized by law or is imperative for the Department's duties and responsibilities as required by law.*

Bureau of Internal Audit Comments: *The Bureau of Internal Audit has evaluated the Office of Human Resources' follow-up response and reviewed Department Procedure 101.001. The Office of Human Resources has taken steps to correct the finding.*

Finding 9: Department procedures had not been established to ensure that text messages are retained in accordance with State law.

Recommendation: The Auditor General recommended Department management establish procedures to ensure that text messages are retained in accordance with State law.

Management's Original Response: *The Department concurs with the audit finding. The Office of Information Technology previously responded that verification had been received from vendors currently being utilized that they do not keep text message content. The Office of Information Technology will research possible tools and procedures in an effort to comply with state law. Additionally, the Department will create procedures regarding the use of and retention of text messages.*

Management's Follow-up Response: *OIT has included this for consideration in the FDC LBR.*

Bureau of Internal Audit Comments: *The Bureau of Internal Audit has evaluated the Office of Information Technology's follow-up response. The Office of Information Technology has taken steps to correct the finding. However, the resolution of this finding is contingent on the Office of Information Technology receiving the required funds.*

Finding 10: Department records did not evidence that employees assigned mobile devices had read and understood Department policies and procedures related to the use of mobile devices and the protection of sensitive data.

Recommendation: The Auditor General recommended Department management strengthen controls to ensure that completed *Logs* are retained for all mobile devices assigned to employees to conduct Department business.

Management's Original Response: *The Department concurs with the audit finding. The Office of Information Technology provided response that all recipients who are in receipt of a mobile communication device are aware of the usage requirements due to language in the FDC Employee Handbook. The handbook is agreed to and accepted annually by all FDC staff. The use of mobile computing equipment is included in the handbook and employee signature acknowledges that FDC staff have read, accept and understand all policies in the handbook. It should be noted that the FDC form #DC2-5013 previously required a signature but is no longer needed due to the signature acknowledgement of the FDC Employee Handbook containing the mobile computing equipment language. In addition, the FDC Office of Administration will be contacting the Department of State to inquire as to the appropriate retention schedule of mobile computing logs as noted and requested in this finding.*

Management's Follow-up Response: *OIT is in the process of amending its procedure, FDC Procedure 206.002, Mobile Computing Equipment and Wireless Communications.*

Bureau of Internal Audit Comments: *The Bureau of Internal Audit has evaluated the Office of Information Technology's follow-up response. The Office of Information Technology needs to perform additional work to correct the finding.*