



THE STATE OF FLORIDA
JUSTICE ADMINISTRATIVE COMMISSION

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January 31, 2020

The Honorable Jason Fischer, Chair
Joint Legislative Auditing Committee
Claude Pepper Building, Room 876
111 West Madison Street
Tallahassee, Florida 32399-1400

Dear Chair Fischer:

Enclosed please find the Six Month Status Report responding to findings contained within the Auditor General Report No. 2020-008, with regard to the Offices of State Attorney, (Second Judicial Circuit); Offices of Public Defender (Third and Fourth Judicial Circuits); Offices of Criminal Conflict and Civil Regional Counsel (Second, Third, Fourth, and Fifth Regions); the Statewide Guardian ad Litem Program; Capital Collateral Regional Counsel, Northern Region; and the Justice Administrative Commission.

If we may be of further assistance, please do not hesitate to contact me.

Sincerely,

Alton L. "Rip" Colvin, Jr.

Enclosures

Six Month Status Report – Auditor General Operational Audit 2020-008

Finding No. 1: Business Office Management System (BOMS)

Recommendation: *The JAC and the applicable judicial agencies should: (1) take appropriate steps to ensure that, upon implementation of the new State accounting system, duplication of accounting efforts is limited and BOMS maintenance expenses are reduced; and (2) establish business continuity and disaster recovery plans.*

Follow-up Action Taken:

Justice Administrative Commission

No further follow-up is needed.

Office of the State Attorney, Second Judicial Circuit

Currently, waiting on implementation of the new State accounting system to take action.

Office of Criminal Conflict and Civil Regional Counsel, Second Region

We have discussed with JAC a reconciliation method for the two programs and to record the variance in a report to be viewed on an as needed basis.

Office of Criminal Conflict and Civil Regional Counsel, Third Region

RC3 maintains that BOMS is of critical need to the operations of its administrative duties. RC3 is committed to working with JAC and is open to any recommendations made in order to ensure no duplication of efforts occur. RC3 has recently migrated all system to off-site cloud based operations- allowing for access to all systems and programs in the event that the office is made inaccessible due to disaster.

Office of Criminal Conflict and Civil Regional Counsel, Fourth Region

RC4 remains committed to work cooperatively with the JAC to minimize duplication of accounting efforts and will implement any procedural changes the JAC may identify as limiting duplication, whether such changes are to BOMS or will be a incorporated into the new accounting system (“Florida PALM”) once it is online. RC4 defers to JAC regarding business continuity and disaster recovery plans specifically as to BOMS records hosted by JAC. RC4 utilizes cloud-based data storage suitable for disaster recovery purposes for its own records, and RC4 is positioned to maintain work continuity under emergency circumstances or other situations disruptive to the normal work environment.

Office of Criminal Conflict and Civil Regional Counsel, Fifth Region

RC5 has implemented an independent disaster recovery plan.

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Florida Statewide Guardian ad Litem Office

The Florida Guardian ad Litem no longer uses BOMS software for accounting purposes. A draft plan for continuity of business operations is developed and is in the review process. A final plan will be issued before June 30.

Finding No. 2: Internal Audit Function

Recommendation: *We recommend that the Legislature consider whether the JAC and the other judicial agencies should employ, or otherwise provide for, an internal auditor with the qualifications and duties prescribed in State law for State agency directors of auditing. We also recommend that the JAC consider requesting the necessary positions and funding from the Legislature to implement an internal audit function.*

Follow-up Action Taken:

Justice Administrative Commission

As recommended, JAC has requested the necessary positions and funding to implement an internal audit function for JAC.

Office of the State Attorney, Second Judicial Circuit

The Florida Legislature took no action on this issue during the 2019 Regular Legislative Session.

Office of the Public Defender, Third Judicial Circuit

None.

Office of Criminal Conflict and Civil Regional Counsel, Second Region

We have hired an internal auditor to oversee functions that have been implemented. They will create a yearly report to be seen upon request of auditing committee. In addition, our internal auditor and other RC2 personnel have been working with McHale P.A., a forensic accounting practice, regarding implementation of controls for fraud monitoring and prevention, improvements in accounting processes for better monitoring and control of record keeping, and Agency work papers. Together, we have developed an analysis of the Agency's potential areas and levels of risks, which lead us to determine the areas that need additional monitoring and the appropriate tasks to reduce these risks within the Agency.

Office of Criminal Conflict and Civil Regional Counsel, Third Region

No action has taken place on this recommendation to date.

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Office of Criminal Conflict and Civil Regional Counsel, Fourth Region

None required, per the recommendation, for this agency.

Office of Criminal Conflict and Civil Regional Counsel, Fifth Region

RC5 continues to have no comment on finding number 2.

Florida Statewide Guardian ad Litem Office

Should the Legislature determine to establish an internal audit function within the Justice Administrative Commission, the Guardian ad Litem Program will support and cooperate fully with this function.

Finding No. 3: Policies and Procedures

Recommendation: *The GAL, SA2, PD3, PD4, RC2, RC3, RC4, RC5, and CCRC-N should establish and implement comprehensive policies and procedures.*

Follow-up Action Taken:

Office of State Attorney, Second Judicial Circuit

Written annual inventory policies were implemented and followed during the course of the annual physical inventory for FY 18/19. New hire forms include verification of employment history and are now in place.

Office of Public Defender, Third Judicial Circuit

Additional policies and procedures are under consideration for implementation.

Office of Criminal Conflict and Civil Regional Counsel, Second Region

RC2 has implemented a bid process for each contract with the approval process. We have also reviewed case progress (WIP) to billings. Any anomalies have been reported and can be viewed upon request for documents.

Office of Criminal Conflict and Civil Regional Counsel, Third Region

RC3 has created and implemented an Administrative Procedures Manual.

Office of Criminal Conflict and Civil Regional Counsel, Fourth Region

See the “follow-up action taken” sections with respect to Finding No. 8 and Finding No. 9 (re annual physical inventory) and Finding No. 14 (re verifying education and work experience requirements), below.

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Office of Criminal Conflict and Civil Regional Counsel, Fifth Region

RC5 has created an administrative manual of policies and procedures for physical inventory.

Florida Statewide Guardian ad Litem Office

Policies and procedures have been updated in accordance with recommendations from the audit report.

Finding No. 4: Anti-Fraud Policy

Recommendation: *The JAC and the other judicial agencies should enhance their anti-fraud policies and procedures to allow individuals to anonymously report policy violations and known or suspected fraud.*

Follow-up Action Taken:

Justice Administrative Commission

JAC has amended its fraud policy to document the anonymous reporting options available to report policy violations as well as known or suspected fraud. The amended policy was covered during agency-wide employee training on November 6, 2019. Additionally, the policy was distributed to all employees via email and is posted to the agency's internal website.

Office of State Attorney, Second Judicial Circuit

Draft copies of changes to our anti-fraud policies are currently being reviewed by management.

Office of Public Defender, Third Judicial Circuit

The addition of an anonymous policy is still under consideration consistent with our previous response.

Office of Criminal Conflict and Civil Regional Counsel, Second Region

RC2 is in the process of implementing an anonymous email "hotline" that reports directly to the Joint Auditing Committee. RC2 is also in the process of also placing notice at each location where to contact this anonymous hotline in the staff commonplace area.

Office of Criminal Conflict and Civil Regional Counsel, Third Region

No action has taken place on this recommendation to date.

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Office of Criminal Conflict and Civil Regional Counsel, Fourth Region

RC4 is in receipt of JAC’s newly revised anti-fraud policies and procedures which were updated in Section E (“Other Reporting Methods”) of the JAC document; RC4’s director, administrative director, and managing circuit attorneys will review the new anonymity components to JAC’s policies and procedures and will implement similar policies and procedures customized to RC4.

Office of Criminal Conflict and Civil Regional Counsel, Fifth Region

RC5 adopts the policies and procedures of JAC for Anti-Fraud.

Florida Statewide Guardian ad Litem Office

The Guardian ad Litem Anti-Fraud Policy has been updated and will be executed and distributed to all staff within the next month. The revised policy includes a provision for anonymous reporting. All staff will be required to sign the policy to indicate their receipt and understanding of the policy requirements.

Finding No. 5: Direct-Support Organization

Follow-up Action Taken:

Recommendation: *The GAL should continue efforts to ensure that a written contract with the Foundation is maintained in accordance with State law.*

Florida Statewide Guardian ad Litem Office

This action has been completed. A contract is currently in place and a new contract will be executed before July 1, 2020.

Finding No. 6: Separation of Duties

Recommendation: *The PD3, RC2, SA2, and CCRC-N should provide for an adequate separation of duties to the extent possible with existing personnel or implement compensating controls.*

Follow-up Action Taken:

Office of State Attorney, Second Judicial Circuit

No further action required at this time.

Office of Public Defender, Third Judicial Circuit

See previous response.

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Office of Criminal Conflict and Civil Regional Counsel, Second Region

RC2's internal auditor has matched active personnel to payroll. They have also reviewed employee addresses for duplicate vendor addresses.

Finding No. 7: Enhance Procedures to Ensure JAC's Court-Appointed Reports are Timely Provided to Appropriate Parties

Recommendation: *The JAC should enhance procedures to ensure that the specified reports are timely provided to the appropriate officials as required by State law.*

Follow-up Action Taken:

Justice Administrative Commission

No further follow-up is needed.

Finding No. 8: Annual Physical Tangible Personal Property Inventory and Records

Recommendation: *Judicial agencies should ensure that complete physical inventories of TPP are timely conducted and all required physical inventory information is maintained in accordance with DFS rules.*

Follow-up Action Taken:

Office of State Attorney, Second Judicial Circuit

No further action required at this time.

Office of Public Defender, Third Region

A copy was provided and a printed inventory will be retained annually.

Office of Criminal Conflict and Civil Regional Counsel, Second Region

RC2 has hired an internal auditor to select two offices each quarter to visit and review all items on list for that office to verify that they comply with the DFS rules. They have also inspected and sample tested the newly placed inventory on the list to see if they have been properly authorized.

Office of Criminal Conflict and Civil Regional Counsel, Third Region

RC3 has created and implemented an Inventory protocol contained within the RC3 Administrative Procedures Manual consistent with the DFS rules.

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Office of Criminal Conflict and Civil Regional Counsel, Fourth Region

RC4 developed a new document entitled “Tangible Personal Property Operating Guidelines” which memorializes the procedures in place for tracking all RC4 inventory.

Office of Criminal Conflict and Civil Regional Counsel, Fifth Region

RC5 is in the process of entering into BOMSWEB all state class codes for inventory items.

Florida Statewide Guardian ad Litem Office

The Guardian ad Litem Program is completing a review of the past seven fiscal years to ensure that all required information is included in the property record. We have completed the update for FY 13-14 through FY 18-19, and all remaining work will be completed by June 30, 2020.

Finding No. 9: Tangible Personal Property Records

Recommendation: *Judicial agencies should ensure that property records include, for each TPP item, the information required by DFS rules and that property items are assigned distinct property numbers.*

Follow-up Action Taken:

Office of State Attorney, Second Judicial Circuit

New inventory policies are currently being followed. Property purchases were properly accounted for according to policy and state law.

Office of Public Defender, Third Judicial Circuit

The State class codes will be added for the FYE 19-20 inventory listing.

Office of Criminal Conflict and Civil Regional Counsel, Second Region

RC2 has hired an internal auditor to conduct on-site surprise audits and review inventory records. Afterwards they will report their findings in their yearly report.

Office of Criminal Conflict and Civil Regional Counsel, Third Region

RC3 has created and implemented an Inventory protocol contained within the RC3 Administrative Procedures Manual consistent with the DFS rules.

Office of Criminal Conflict and Civil Regional Counsel, Fourth Region

RC4 has developed a new document entitled “Tangible Personal Property Operating Guidelines” which memorializes the procedures in place for tracking all RC4 inventory.

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Office of Criminal Conflict and Civil Regional Counsel, Fifth Region

RC5 is in the process of ensuring that all inventory items have a property number and the statewide document numbers are entered into BOMSWEB.

Florida Statewide Guardian ad Litem Office

The Guardian ad Litem Program is completing a review of the past seven fiscal years to ensure that all required information is included in the property record. We have completed the update for FY 13-14 through FY 18-19, and all remaining work will be completed by June 30, 2020.

Finding No. 10: Tangible Personal Property Disposals

Recommendation: *The JAC should enhance controls to ensure authorization for TPP disposals is properly obtained and documented in accordance with DFS rules and prescribed agency procedures.*

Follow-up Action Taken:

Justice Administrative Commission

No further follow-up is needed.

Office of State Attorney, Second Judicial Circuit

New inventory policies are currently being followed. Property purchases were properly accounted for according to policy and state law.

Office of Public Defender, Third Judicial Circuit

See previous response.

Office of Criminal Conflict and Civil Regional Counsel, Third Region

RC3 has created and implemented an Inventory protocol contained within the RC3 Administrative Procedures Manual consistent with the DFS rules.

Office of Criminal Conflict and Civil Regional Counsel, Fifth Region

RC5 has established a review board and has implemented a written procedure for disposing of inventory items.

Finding No. 11: Accountability for Property Items Valued or Costing Less Than \$1,000

Recommendation: *The RC2 should identify property items that are not recorded in the property records, make a documented determination of whether any of those items require special attention*

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as contemplated by GFOA guidelines, and maintain accountability for such items in a manner consistent with DFS rules.

Follow-up Action Taken:

Office of Criminal Conflict and Civil Regional Counsel, Second Region

RC2 has recorded, on said manual spreadsheet, all items valued more than \$600. This will continue to be updated remotely. The internal auditor will review and document when conducting surprise audits.

Finding No. 12: Motor Vehicle Records

Recommendation: *PD3 and PD4 should ensure, for all motor vehicles, that vehicle usage records include sufficient details, including the purpose and departure and arrival times for each use. In addition, the PD3 should ensure that fuel costs are supported by appropriate documentation.*

Follow-up Action Taken:

Office of Public Defender, Third Judicial Circuit

See previous response.

Finding No.13: Position Descriptions

Recommendation: *The judicial agencies should develop position descriptions for all positions included in their classification and pay plans. Each position description should describe, at a minimum, the responsibilities to be performed and educational and work experience required.*

Follow-up Action Taken:

Justice Administrative Commission

No further follow-up is needed.

Office of State Attorney, Second Judicial Circuit

The Board members of the Florida Prosecuting Attorneys Association tasked the Executive Directors to amend the Classification and Pay Plan at the Board meeting in July 2019. The Executive Directors are currently drafting changes to be voted on by the Board in the next coming months.

Office of Public Defender, Third Judicial Circuit

We now have a job description of Assistant Public Defender.

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Office of Criminal Conflict and Civil Regional Counsel, Second Region

RC2's will continue to provide position descriptions for newly hired staff, as well as update all existing employees/contracts to match their duties performed.

Office of Criminal Conflict and Civil Regional Counsel, Third Region

RC3 is waiting for a final decision to be made as to the amending of the class descriptions for all attorney positions contained with the RC pay plan.

Office of Criminal Conflict and Civil Regional Counsel, Fourth Region

RC4 will propose a draft of a position description for "Assistant Regional Counsel" at the next meeting of the Regional Counsels/agency directors of the five Offices of Criminal Conflict and Civil Regional and will initiate a discussion to amend the RC's joint classification and pay plan to include such a description.

Office of Criminal Conflict and Civil Regional Counsel, Fifth Region

RC5 cannot adjust its own pay plan independently.

Finding No. 14: Verification of New Employees' Education and Work Experience

Recommendation: *The judicial agencies should establish procedures for verifying and documenting in the personnel records that, prior to hire, applicants meet the minimum experience and education requirements of the applicable positions.*

Follow-up Action Taken:

Office of Public Defender, Third Judicial Circuit

New hires meet the minimum requirements and that is reflected in their personnel files.

Office of Criminal Conflict and Civil Regional Counsel, Third Region

RC3 has created a pre-hire checklist to verify and document all potential applicant's experience and education.

Office of Criminal Conflict and Civil Regional Counsel, Fourth Region

RC4 has established a checklist form to be included in the files for newly hired attorneys and has made the documentation of the verification performed for all new hires, in general, more uniform and readily apparent.

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Florida Statewide Guardian ad Litem Office

The Guardian ad Litem has a checklist for ensuring that all required materials are documented in an employee's personnel file.

Finding No. 18: Other Personal Service Time Sheets

Recommendation: *The RC5 should enhance payroll procedures to ensure that recorded hours worked on OPS employee time sheets are correctly calculated and that time sheets are reviewed and approved by applicable supervisors.*

Follow-up Action Taken:

Office of Criminal Conflict and Civil Regional Counsel, Fifth Region

OPS employees are now on BOMSWEB timesheets. The time and the pay are automatically calculated by BOMSWEB and verified by the Administrative Director.

Finding No. 19: PCard Charges for Due Process Expenditures by JROs

Recommendation: *The JAC should establish procedures to obtain and review documentation supporting due process costs in accordance with state law, including those costs paid using PCards.*

Follow-up Action Taken:

Justice Administrative Commission

JAC Accounting Staff have been fully trained to utilize PCard works, including the review of all supporting documentation prior to approving transactions, to verify the transactions are in accordance with state law.

Finding No 20: Contract Procurement

Recommendation: *The GAL and PD4 should enhance policies and procedures to ensure the use of a documented competitive selection process for procuring contractual services.*

Follow-up Action Taken:

Florida Statewide Guardian ad Litem Office

As a best practice, the Guardian ad Litem Program now ensures that contract files include documentation of procurement actions and decisions.

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Finding No. 21: Travel Expenditures

Recommendation: *The RC3 should enhance controls over travel expenditure to ensure that travel reimbursement requests are accompanied by supporting receipts or, if a receipt is not available, traveler certification with detailed information about the reimbursement requested. Also, PD4 should ensure that all travel is reasonable, economical, and supported by documentation evidencing that the travel serves a public purpose related to PD4 duties.*

Follow-up Action Taken:

Office of Criminal Conflict and Civil Regional Counsel, Third Region

RC3 has begun a greater scrutiny of travel requests by and through the implementation of the Travel Request Form being submitted prior to the travel taking place. Additionally, reimbursements without receipts are held for processing until the traveler remits the proper supporting documentation.