



**Florida Department of Revenue**  
*Office of Inspector General*

**Jim Zingale**  
Executive Director

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September 27, 2024

JLAC received 9.30.24

**MEMORANDUM**

**TO:** Jim Zingale, Executive Director

**FROM:** Angie Welch, Inspector General

**SUBJECT:** Six-Month Update on Auditor General Report Number 2024-197, Operational Audit - Selected Administrative Activities and Prior Audit Follow-Up

As required by section 20.055(6)(h), Florida Statutes, attached is the Department's six-month status update for corrective actions taken in response to Auditor General Report Number 2024-197, Operational Audit - Selected Administrative Activities and Prior Audit Follow-Up.

The Information Services Program (ISP), Office of Financial Management (OFM), and Child Support Program, provided updates on actions taken to correct the following findings:

**Finding No. 1:** Department controls over the retention of text and multimedia messages in accordance with State law continue to need improvement.

**Recommendation:** We recommend that Department management make or obtain independent and periodic assessments of the effectiveness of the service organization's relevant internal controls for ensuring that text and multimedia messages are retained in accordance with State law. We also recommend that Department management strengthen controls to ensure that all Department telecommunication devices with messaging capabilities are enrolled with the service organization for message retention.

**Status:** Corrected - ISP has developed a process to ensure new devices are enrolled and current devices are actively enrolled, on a monthly basis. See the following attachments - ISP Text Message Archiving and Retention Procedure; SmarshVZConnectionUsers; and VerizonActiveFeaturesReport. Completion Date is 8/6/24. ISP considers this closed.

**Finding No. 2:** Department controls over employee access to the Florida Accounting Information Resource Subsystem (FLAIR), the Contract Accountability Tracking System

(CATS), and the Child Support Enforcement Automated Management System (CAMS) need improvement to help prevent any improper or unauthorized use of access privileges. A similar finding for CATS and CAMS has been noted in prior audits of the Department, most recently in our report No. 2019-216.

**Recommendation:** We recommend that Department management enhance IT user access privilege controls to ensure that:

- FLAIR and CAMS user access privileges are deactivated immediately upon a user's separation from Department employment.
- Department records evidence the conduct of periodic reviews of the appropriateness of all assigned FLAIR and CATS user access privileges.

**Status:** Corrected - The program areas have taken the following corrective action:

Child Support has revised operational procedures effective 03/28/2024 to require a supervisor to submit notification at least five days in advance of a planned separation (when possible). For unplanned separations (death, abandonment, termination) any manager with knowledge of the unplanned separation must submit the notification of termination within one business day after learning of the unplanned separation, providing the circumstances of the separation and the date the reporting manager became aware of the unplanned separation.

FLAIR Access Reviews and FLAIR Access Privilege Deactivations have been conducted as described in the original response. The semiannual (not biannual) CATS user access privilege review scheduled for July was not conducted until September, but the January review is planned to be conducted on schedule. All Outlook reminders have been added to the appropriate calendars.

**Finding No. 3:** Department records did not always document that surplus information technology (IT) equipment with data storage capabilities had been properly sanitized or destroyed prior to disposal.

**Recommendation:** We recommend that Department management ensure that Department records adequately evidence the sanitization, or physical destruction of, IT surplus equipment with data storage capabilities prior to disposal.

**Status:** Corrected - OFM concurs with this finding. A corrective action plan has been implemented as described below.

ISP has improved the ISP Device Destruction and Disposal procedure to ensure the contractor provides all required documentation. Furthermore, as an added measure, the procurement analyst will ensure all required documentation has been received before authorizing payment. A copy of the updated procedure is attached, with the updates included on page three of the procedure.

If you have any questions, please contact me at (850) 617-8152, or Stacey Emminger, Audit Director, at (850) 717-6710.

AW/jk

cc: Clark Rogers, Deputy Executive Director/Chief of Staff  
Jimmie Harrell, ISP Program Director  
Shannon Segers, OFM Director  
Ann Coffin, Child Support Program Director  
Joint Legislative Auditing Committee