



FLORIDA
DEPARTMENT of
CORRECTIONS

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TO: Ricky Dixon, Secretary
FROM: Kenneth Sumpter, Inspector General
DATE: December 19, 2024
SUBJECT: Audit Report No. A25007F – Follow-up of Auditor General's Report 2024-200

The Bureau of Internal Audit performed a follow-up audit to the Auditor General's Department of Corrections Incident Reporting, Maintenance Requests, Correctional Officer Timekeeping Records, and the State-Operated Institutions Inmate Welfare Trust Fund, Report No. 2024-200, issued in June 2024. 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 of Institutions, Facilities Management & Building Construction, Financial Management, and Inspector General 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. As discussed in the attached report, the Department has taken corrective action or is in the process of taking corrective action to address the findings identified in the Auditor General's report.

Inspector General

Attachments

cc: Timothy Fitzgerald, Chief of Staff
Richard Comerford, Assistant Deputy Secretary of Institutions
Mark Tallent, Chief Financial Officer
Hope Gartman, Assistant Deputy Secretary of Institutions
Christopher Brannon, Director Institutional Operations and Intelligence
Jeff Nichols, Director of Facilities Management & Building Construction
Lavitta Stanford, Director of Budget
Wes Kirkland, Deputy Director Institutional Operations
Michael Harrell, Bureau Chief of Security Operations
Martin Boone, Assistant Bureau 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 2024-200

Department of Corrections Incident Reporting, Maintenance Requests, Correctional Officer Timekeeping Records, and the State-Operated Institutions Inmate Welfare Trust Fund

*Kenneth Sumpter, Inspector General**Paul Strickland, Chief Internal Auditor**Report No. A25007F**Dan McWilliams, Audit Supervisor**December 19, 2024*

BACKGROUND

State law 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 application of work, programs, and services. According to Department records, the Department operates the third largest prison system in the United States and, as of June 30, 2023, housed 85,174 inmates and supervised 140,978 offenders released on supervision. For the 2022-23 fiscal year, the Legislature appropriated approximately \$3.8 billion to the Department and authorized 23,380 positions.

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, Facilities Management & Building Construction, Financial Management, and Inspector General 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 had seven findings. The Department has taken corrective action or is in the process of taking corrective action to address the findings identified in the Auditor General's report.

Finding 1: Department controls for the timely completion, submittal, and review of incident report forms at State correctional institutions need improvement. Additionally, the Department did not exercise appropriate accountability by centrally tracking all State correctional institution incidents or periodically reconcile incident report forms to incident logs to determine whether all incidents were accurately accounted for and appropriately handled.

Recommendation: Department management ensure that incident report forms are completed, submitted, and reviewed in accordance with established time frames. Department management centrally track all State correctional institution incidents and periodically reconcile incident report forms to incident logs to promote accountability over the handling of State correctional

institution incidents and facilitate management's ability to identify patterns or trends in reported incidents.

Management's Original Response: *The Office of Institutions will remind institutional leadership of the need to follow the established timeframe requirements currently outlined in Procedure 602.008 Incident Reports-Institutions for the completion, submission, and review of incident reports. The Office of Institutions agrees with the recommendation to "...centrally track all State correctional institution incidents and periodically reconcile incident report forms to incident logs..." and will move in this direction as funding and resources allow.*

Management's Follow-up Response: *The Office of Institutions sent emails to Wardens and Regional Directors reminding Wardens to please ensure staff adhere to FDC Procedure 602.008, Incident Reports—Institutions. The procedure specifies what incidents are reported, the requirements to fully report an incident, the associated timelines for reporting and reviewing the incidents by management, and the disposition of the incident. The reports will also be distributed as applicable to the incident.*

The Office of Institutions is still working on addressing the issue to centrally track all State correctional institution incidents and periodically reconcile incident report forms to incident logs.

Finding 2: Use of force reports were not always timely provided to the Office of Inspector General (Office) for review and the Office did not always timely report to Wardens a determination as to whether the use of force complied with applicable laws, Department rules, and Department procedures.

Recommendation: Department management ensure that Reports of Force Used, including related support, are timely provided to the Office for review. The Office timely provide Wardens the determination as to whether the use of force applied complied with applicable laws, Department rules, and Department procedures.

Management's Original Response: *Regional and institutional leadership will be reminded of the established timeframes in F.A.C. Chapter 33-602.210 to forward a completed DC6-230, Report of Force Used packet to the Office of Inspector General within eleven (11) business days. Additionally, any requests for extensions shall require authorization from the respective regional director and the Inspector General; if the defined criteria are communicated, e.g., a staff member was injured in the use of force, or if major incidents occurring at the institution necessitate an extension, e.g., a riot or other major disturbance, natural disaster evacuation.*

The Office will ensure Wardens are provided timely determination that reported uses of force were found to comply with applicable law, Department rules or procedures no later than fourteen (14) business days from the date received or provide notice that an extension was granted which to the review the use of force prior to the expiration of the fourteen (14) business days.

Management's Follow-up Response: *The Office of Institutions sent emails to Wardens and Regional Directors reminding Wardens to please ensure staff adhere to the timelines and directions provided in Florida Administrative Code 33-602.210, Use of Force. Specifically, reports will be completed and forwarded to the Office of Inspector General within eleven (11) business days unless the institution has requested an extension, and approval has been granted by the Regional Director and the Inspector General or designee.*

As stated in the original response, the Office will ensure Wardens are provided timely determination that reported uses of force were found to comply with applicable law, Department rules or procedures no later than fourteen (14) business days from the date received or provide notice that an extension was granted which to the review the use of force prior to the expiration of the fourteen (14) business days.

Finding 3: Department controls over accounting for maintenance request costs and labor hours and documentation of reasons for request disapprovals need improvement.

Recommendation: Department management ensure that the costs and labor hours incurred to complete each work order and the reason for disapproving maintenance requests are recorded in Department records.

Management's Original Response: *We agree with the Finding 3 Recommendation and plan to implement the following measures to correct this item:*

- *Regional Asset Management System (AiMs) staff member will conduct training with all Maintenance Superintendents to ensure they are including the costs and labor hours to complete each work order and also the reason for disapproving any maintenance requests that are submitted by staff. This item will be documented with a signed training attendance sheet.*

Management's Follow-up Response: *The Regional AiMs Administrator will conduct a training beginning on January 13, 2025. This will be followed up with bi-annual training thereafter to ensure all current and new maintenance superintendents have proper training on this process. This training will be documented with the department's training attendance form.*

Finding 4: The Department did not take steps to reasonably ensure that service organization controls for the Telestaff system, an electronic roster management system for recording time and attendance at the correctional institutions, were suitably designed and operating effectively.

Recommendation: Department management make or obtain independent and periodic assessments of the design and operating effectiveness of the service organization's relevant Telestaff system internal controls.

Management's Original Response: *The Department will annually request an updated "service auditor's report" and have the appropriate Department personnel evaluate it to ensure Telestaff's internal controls are appropriately designed and are operating effectively.*

Management's Follow-up Response: *The Office of Institutions has requested to receive the Service Organizational Controls (SOC) audit report annually and has received the latest annual SOC report.*

Finding 5: Department controls over user access to the Asset Management System (AiMs) and the Telestaff system need improvement to help prevent any improper or unauthorized use of access privileges.

Recommendation: Department management enhance IT user access privilege controls for AiMs and the Telestaff system to ensure that:

- Department records evidence the conduct of periodic reviews of the appropriateness of all assigned AiMs and Telestaff system user access privileges.
- A system-generated list of AiMs and Telestaff system user accounts and the dates user accounts are deactivated is maintained.
- AiMs and Telestaff system user access privileges are deactivated immediately upon a user's separation from Department employment.

Management's Original Response: *We agree with the Finding 5 Recommendations and plan to implement the following measures to correct these items:*

- *The Department will conduct periodic reviews (annually) to ensure that the appropriate staff have access to AiMs.*
- *The Department will maintain a list of AiMs and system user accounts with dates of activation and deactivation.*
- *The Department will add to the separation checklist an item that ensures that AiMs access is deactivated.*

The Office of Institution will update Procedure 602.030 Security Staff Utilization to require the Chief of Security at an institution to conduct a quarterly review of Telestaff system user access privileges to ensure they are appropriately assigned and document the review by sending a memorandum to the Warden. Additionally, the procedure will be updated to require the Department's Roster Management System Administrator to conduct a quarterly review to ensure that institutional "high-level staffers" and central office "view-only staffers" Telestaff system user access privileges are appropriately assigned and document this review by sending a memorandum to the Bureau Chief of Security Operations.

Due to Telestaff system limitations, we cannot maintain a system-generated list of Telestaff system user accounts and the dates user accounts are deactivated. However, the Office of Institutions will continue to work with UKG Telestaff system developers in an effort to build this capability.

The Department is transitioning to Workforce Pro-Management and Telestaff, which will operate through the Department's active directory and provide "single sign-on" functionality. When an employee separates from the Department and their active directory access privileges are removed, they will be unable to access Telestaff.

Management's Follow-up Response: *The Regional AiMs Administrator will conduct annual reviews beginning in January 2025 to ensure there are no unauthorized users with AiMs access. They will use the separation report for their region from the previous year to verify all separated users have had their access removed. This review will be documented on the User Access Control Log stating the date, time and name of the Regional AiMs Administrator that performed the annual review before submitting the review to the Deputy Bureau Chief annually for filing.*

The Regional AiMs Administrator will maintain a User Access Control Log, to include activation and deactivation dates. These will be maintained regionally, and their reports will be sent to the

Deputy Bureau Chief of Maintenance annually for permanent filing and future reference after the annual review is completed.

AiMs access removal will be added as a line item to our Employee Separation Check List. The Regional Assistant Bureau Chief will verify AiMs access has been removed prior to completing the separation checklist. This will begin on January 13th, 2025, on all AiMs users that are separated from the FDC.

The Office of Institutions is in the process of updating Procedure 602.030 Security Staff Utilization as discussed in the original response.

Finding 6: Certain security controls related to user authentication need improvement to ensure the confidentiality, integrity, and availability of AiMs data and Department information technology resources.

Recommendation: Department management improve certain security controls related to user authentication to ensure the confidentiality, integrity, and availability of AiMs data and Department IT resources.

Management's Original Response: We agree with the Finding 6 Recommendation and plan to implement the following measures to correct this item:

- The Department will work with our Information Technology Division to improve security controls related to user authentication to ensure better confidentiality and integrity of the AiMs system and data.

Management's Follow-up Response: Effective January 13, 2025, AiMs will be modified to improve certain security controls related to user authentication to ensure the confidentiality, integrity, and availability of AiMs data and Department IT resources.

Finding 7: The Department reported encumbered amounts as actual expenditures in State-Operated Institutions Inmate Welfare Trust Fund annual reports.

Recommendation: Department management ensure that only actual expenditures incurred during a fiscal year are reported in the Trust Fund annual report and consider separately disclosing encumbered amounts to provide greater transparency.

Management's Original Response: The Office of Financial Management agrees with the recommendation to report actual expenditures incurred during a fiscal year and to disclose the certified expenditures and encumbrances associated with that fiscal year's appropriation separately, beginning with the FY 23-24 report.

Management's Follow-up Response: As stated in the original response, the Office of Financial Management agrees with the recommendation to report actual expenditures incurred during a fiscal year and to disclose the certified expenditures and encumbrances associated with that fiscal year's appropriation separately, beginning with the FY 23-24 report.