August 30, 2021

Melinda M. Miguel
Chief Inspector General
The Capitol
Tallahassee, FL 32399-0001

Dear Chief Inspector General Miguel:

In accordance with Section 20.055(6)(h), Florida Statutes, we are providing the current status of the findings and recommendations included in the **Auditor General's Report No. 2021-096**.

Please let me know if you would like additional information regarding management's response.

Sincerely,

David Ulewicz
Inspector General

cc: Ms. Kathy H. Debose, Joint Legislative Auditing Committee

AUDITING ENTITY	REPORT NUMBER	PERIOD COVERED	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTIONS TAKEN
Auditor General	2021-096	Fiscal Year End June 30, 2021	**Finding 1:** Department controls over voter registration records maintenance need enhancement to better identify duplicate registrations and registrations for deceased voters and convicted felons, and to ensure that potential voter registration record errors are appropriately investigated and corrected, as necessary. **Recommendation:** We recommend that Department management establish policies and procedures to monitor the Supervisors' handling of voter registration records maintenance, including the correction of registration records when warranted. We also recommend that Department management: • Strengthen voter registration records maintenance activity controls to better account for non-demographic voter record changes. • Appropriately identify all potential duplicate, deceased, and convicted felon voter registration records. • Take appropriate action to promote the integrity of the State's voter registration records.	As previously reported to the Auditor General's team, the Department of State (Department) identified three main issues underlying the audit team's matches. First, in some instances, the audit team used criteria other than the Department's established criteria to identify potentially ineligible matches. It is important to note that the Department's established match criteria reflect years of refinements to reduce the number of false positives and these criteria are intentionally more expansive to ensure voters are not removed from voter rolls in error. Second, the audit team based felon matches on information from the Department of Corrections that was not otherwise available to the Department. Finally, many of the highlighted matches identified by the Auditor General required considerable research and consideration of additional information in order to determine the validity of the match. Many of these "matches" were made in error or had, in fact, already been identified by the Department. The Department appreciates feedback and will continue to review and refine match criteria in an effort to improve our process, but also wants to ensure that the scope of the issues are accurately reflected by the Auditor General's report. Throughout the audit process, the Department of State staff reviewed the "matches" for potentially ineligible voters identified by the Auditor General and provided feedback. Below are summaries of our review: **A. Duplicate Voter Records** The Auditor General's audit team identified 20 potential duplicate voter registration records that they claimed the Department's own process did not identify. However, the Department had already identified and appropriately processed 18 of those voter records and the applicable Supervisor of Elections had identified two. The Department's research on these 20 records is outlined below: • 16 of the matches had already been sent to the Supervisors of Elections for review and appropriate action as is within the Supervisors' of Elections exclusive authority. The Supervisors of Elections deemed those 16 matches invalid.

- Two of the matches fell outside of the audit period. The Department identified the matches and forwarded to the applicable Supervisor of Elections. The duplicate records for each of those voters were administratively closed in August 2019.

- Two of the matches had already been administratively closed by the Supervisors independently from the Department's duplicate match process.

B. Deceased Voters

During the audit, the Auditor General's audit team identified 15 deceased match records that required further research. The audit team based these matches solely on last name and full social security number. This criteria was not, at the time of the selected audit period, one of the Department's established match criteria for identifying deceased voters. One reason for this is because the law requiring a personal identifying number to register to vote was not passed until 2006, and that law only requires either the last 4 digits of the applicant's social security number, or a Florida driver license or state identification card number. Thus, a very small percentage of voter registration records include the full social security number. The Department's research on these 15 records is outlined below:

- Ten of matches had not been previously identified by the Department as deceased matches for the reason stated above.

  - Eight of those matches required additional information derived from the driver license database from the Florida Department of Highway Safety and Motor Vehicles to substantiate the match. The Department reworked those eight matches and sent them to the counties. The Supervisor of Elections' offices removed the voters from the registration rolls in February 2021.

| | | | | o Two of the matches were invalid because the matched records did not belong to the same people. The audit team also incorrectly flagged these two matches as having potentially 'fraudulent voting' activity.

▪ The first match record involved two voters who were married, i.e., a widow and deceased spouse. The deceased spouse's record had been removed in April 2018 with a last vote date of November 2016. The widow's voter record incorrectly included the deceased spouse's full social security number. Hence, when the Auditor General created the deceased match based solely on last name and full social security number, it matched on the widow's voter record. In February 2021, the Supervisor of Elections' office corrected the widow's voter record to remove the deceased spouse's social security number from the widow's voter record.

▪ The second match involved two different voters who share the same full name and date of birth and whose voter records had been merged erroneously in the past including the social security number (SSN) which one record did not previously have. While the erroneously merged records were eventually separated, local election officials failed to remove the deceased voter's SSN from the living voter's record. It is this full SSN that led the Auditor General to identify this record as a "deceased match." The incorrect SSN was removed in February 2021. Therefore, the Department confirmed that there were no instances of voting by a deceased person. |
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				• The remaining five of the 15 matches made by the audit team had been previously identified as deceased matches by the Department based on one of its established deceased matched criteria.
				○ One of those five deceased matches had already been sent as valid to the Supervisor of Elections' office. However, after multiple reminder notices from the Department, the local office did not take action (removal) until August 2019 to remove the deceased voter from the registration rolls.
				○ Upon re-review of the remaining four deceased matches, the Department determined that staff had previously deemed them invalid based on first name mismatch or date of birth mismatch. Based on established manual review procedures, such data field mismatch alone would not be sufficient to invalidate a match, but would have required staff to conduct a more in-depth review to determine the credibility and reliability of the match. Based on current practice, remedial training was provided to staff who made those initial invalid matches. The Department re-worked the four match records, deemed them valid and sent them to the Supervisor of Elections' offices. As of August 2019, those four deceased voters are removed from the voter registration rolls. No instance of voting by a deceased person occurred.
				Based on the audit team's matches, the Department has since implemented a deceased match criteria based on last name and full social security number, provided careful consideration of other data fields is made to ensure the credibility and reliability of the deceased matches.
				C. Felon Matches
				The Auditor General's audit team identified 10 potential felon matches from Department of Corrections' (DOC) records that were not previously identified by the Department. Nine of these records were not in the DOC information available to the Department and one record

was an invalid match. The Department's research of these 10 records is outlined below:

- Six of the records had no information in the DOC database which is available to the Department, or in the Clerks' of Courts database and county record websites. Despite outreach to DOC, DOC was unable to provide additional documentation or information (such as case number and/or jurisdiction of conviction) to the Department for these records. There were no corresponding felon match records from the Florida Department of Law Enforcement. However, the Department found clemency certificates for three of these records.

- Three of the records were not in the DOC database available to the Department, however, case numbers were found through the Clerks' of Courts database. The Department forwarded these three cases numbers to the Florida Department of Law Enforcement to obtain further criminal record data.

  o One voter had their voting rights previously restored.

  o One voter, as of April 2021, has been removed as a convicted felon without rights restored.

  o One voter match is still pending with FDLE.

- One of the records was an invalid match because the felony charge was reduced to a misdemeanor conviction.

The results of the Department's research of the matches made by the Auditor General's audit team in this category underscore the following:

  o The critical interplay between agency records, i.e., criminal records within Florida Department of Corrections, the Florida Department of Law Enforcement, and the Florida Clerks' of Court Comprehensive Case Information System (CCIS).

  o The importance of accurate and complete information in the aforementioned agencies' criminal history records.

  o The Department's dependency on access to information within

				these agencies to efficiently and accurately identify potentially ineligible registered voters. The Department otherwise considers this finding fully addressed.
			Finding 2: Department controls for ensuring that persons who register or preregister to vote satisfy statutory age requirements and for analyzing the reasonableness of the recorded dates of birth for voters need improvement. **Recommendation:** To ensure the accuracy of voter registration records and that such records support the eligibility of persons registered or pre-registered to vote in accordance with State law, we recommend that Department management strengthen age-based logical data analysis procedures and work with the Supervisors to address issues, if any, identified by the procedures.	As previously reported to the Auditor General's audit team, the Department already had controls in place to prevent a person who is underage (less than 18 years old) from being registered as an active voter. While Florida law does allow voters to "pre-register" at age 16, these pre-registered voters records are not publicly available. The Department's review of the 'underage' active registration records identified by the audit team revealed that the voter registration applications were originally entered with an incorrect date of birth that showed the applicant to be at least 18 years old. Therefore, the voters' registration status indicated an active status. Due to a specific programming feature of the Supervisors' of Elections local voter registration system, when the local office corrected the date of birth in those records to reflect the correct birth to be less than 18 years old, the local office did not manually change the voter registration status to "pre-registered." Based on these results, the Department worked with the local election officials and their vendor to address this type of data input error and automate the functionality to correct the voter registration status at the same time as the date of birth correction for a pre-registered voter. It is important to note that none of these pre-registered voters cast a ballot in any Florida election. The Department considers this finding fully addressed.
			Finding 3: Department records did not always evidence the timely receipt of forms from county Supervisors of Elections certifying that voter address and voter registration records maintenance activities were conducted in accordance with State law nor evidence Department review of such forms. **Recommendation:** We recommend that	As previously reported to the audit team, the Department had already implemented, since the period covered by the audit, enhanced mechanisms for recording the receipt and review of the list maintenance reports to also include the date, time, and method of receipt. The Department considers this finding addressed.

			Department management enhance controls to ensure that adequate documentation evidencing the timely receipt and review of Address List and Registration Records forms from all Supervisors is maintained in Department records.	
			Finding 4: Department information technology (IT) access privilege controls for the Voter Focus application, the Bureau of Voter Registration Services Application, and the Department network need enhancement. **Recommendation:** We recommend that Department management strengthen IT policies and procedures to ensure that: • Periodic reviews of user access privileges are conducted and documented. • User access privileges are timely disabled upon a user's separation from Department employment or when access is no longer needed. • User access privileges are limited to promote an appropriate separation of duties.	The Department has been updating policies and procedures to better reflect strong access controls and to implement periodic access reviews. The Department is also working to deploy some privileged access management technical controls to assist in this endeavor.
			Finding 5: Department configuration management controls need improvement to ensure that Department records evidence the authorization, review, testing, and approval of IT system changes. **Recommendation:** We recommend that Department management strengthen IT policies and procedures to ensure that Department records evidence the entire configuration management process for each system change.	The Department has updated policies and procedures for change management and is currently working towards a formal IT governance structure to rectify this concern. The Department has also acquired an updated service management system for IT that is currently being deployed to allow for better change control and tracking

			Finding 6: Contrary to the State of Florida General Records Schedule GS1-SL for State and Local Government Agencies retention requirements, the Department did not retain access control records related to the disablement of network access privileges. **Recommendation:** We recommend that Department management ensure that system-generated network access control records are retained in accordance with the General Records Schedule.	The Department updated Active Directory (AD) and related settings to better reflect retentions schedules while reviewing the findings with the audit staff. The Department considers this finding addressed.
			Finding 7: Certain security controls related to network user authentication need improvement to ensure the confidentiality, integrity, and availability of Department data and IT resources. **Recommendation:** We recommend that Department management improve certain security controls related to network user authentication to ensure the confidentiality, integrity, and availability of Department data and related IT resources.	The Department updated AD and related authentication settings to better reflect 60GG-2 standards while reviewing the findings with the audit staff. The Department considers this finding addressed.
			Finding 8: The Department did not adequately evaluate the Supervisors of Elections' risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subawards associated with the 2018 Help America Vote Act Election Security Grants. Additionally, the Department did not correctly identify certain Federal award information to the Supervisors of Elections in the subaward agreements. **Recommendation:** We recommend that Department management enhance controls to	The Department is working to implement procedures to enhance controls to ensure that all federal awards are administered in accordance with applicable Federal requirements, to include those requiring an evaluation of subrecipient risk. Moreover specifically, the Department has included in its subsequent subgrant agreements provisions to conduct post-award audits. The Department already corrected identification of the Federal Award information in sub-award agreements in question.

			ensure that all Federal awards are administered in accordance with applicable Federal requirements, including those requiring an evaluation of subrecipient risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward and correct identification of Federal award information in subaward agreements.	
			Finding 9: Department controls over mobile device assignment, use, and disposal and for the retention of text messages in accordance with State law need improvement. **Recommendation:** We recommend that Department management designate a mobile devices administrator responsible for the management of the Department's mobile device program. We also recommend that Department management enhance mobile device controls, including mobile device policies and procedures, to ensure that: • Department records evidence all Department-owned mobile devices assigned to employees. • Monthly personal usage certifications are obtained from all employees assigned a Department-owned mobile device. • Mobile device assignments and plans are periodically reviewed by the mobile device's administrator for appropriateness and cost-effectiveness. • Mobile devices are returned to the Department upon an employee's separation from Department employment. • Department records evidence the sanitization of mobile devices prior to disposal. • Any text messages are retained in accordance	The Department has elected to adopt a mobile device management system for technical controls to enforce strict security requirements for mobile devices and to allow for better inventory control of mobile devices. New devices are enrolled as they are deployed, and existing devices are being reviewed for enrollment. Usage certificates are maintained by the office of General Services in Administrative Services. It is covered by a current, updated procedure and is being done monthly. The Department considers this finding addressed.

			with State law and the State's records retention schedule.	
			Finding 10: Security controls over mobile device utilization need improvement to ensure the confidentiality, integrity, and availability of Department data and IT resources. **Recommendation:** We recommend that Department management enhance certain security controls related to employee and contractor use of mobile devices to ensure the confidentiality, integrity, and availability of Department data and IT resources.	The Department has elected to adopt a mobile device management system for technical controls to enforce strict security requirements for mobile devices and to allow for better inventory control of mobile devices. New devices are enrolled as they are deployed, and existing devices are being reviewed for enrollment. The Department considers this finding addressed.
			Finding 11: Department controls over the administration of Florida Single Audit Act requirements need improvement. **Recommendation:** We recommend that Department management enhance FSAA oversight processes to ensure that all non-State entities required to submit an FRP to the Department are accurately identified, FRPs are timely obtained and reviewed by the OIG, and identified instances of recipient noncompliance or other deficiencies are timely followed up on and resolved.	The Department has implemented new procedures to ensure compliance with the FSAA. Fully corrected as of December 2020. The Department considers this finding addressed.
			Finding 12: As similarly noted in our report No. 2017-195, Department controls over employee access to the Florida Accounting Information Resource Subsystem need improvement to reduce the risk of unauthorized disclosure, modification, or loss of Department data. **Recommendation:** We recommend that Department management enhance controls to	Policy and Procedures have been developed for FLAIR and monitoring is following in accordance with these procedures. Administrative Services is monitoring compliance monthly. The Department considers this finding addressed.

			ensure the appropriate assignment and timely removal of FLAIR user access privileges. Such enhancements should include: • Limiting FLAIR user access privileges to promote an appropriate separation of duties. • Revising the Access Form to specify the IT system access privileges to be removed upon an employee's separation from Department employment. • Removing FLAIR user access privileges immediately upon an employee's separation from Department employment. • Periodically reviewing the appropriateness of FLAIR user access privileges.	
			Finding 13: Department controls need improvement to ensure that purchasing cards are only used for authorized transactions in accordance with State law, purchasing card transactions are timely approved, and purchasing card activity is promptly reconciled to supporting records. **Recommendation:** We recommend that Department management strengthen purchasing card oversight controls to ensure that purchasing cards are only used for transactions in accordance with State law, purchasing card transactions are timely approved, and purchasing card activity is promptly reconciled to supporting records.	Policies and procedures have been developed and/or updated to resolve p-card issues. Activity is monitored and reconciled. The Department considers this finding addressed.
			Finding 14: The Department did not always timely cancel purchasing cards upon a cardholder's separation from Department employment. Additionally, Department controls	The Department is now utilizing the internal Access Control process for notification of separating employees. The users of the system generates an email notification to the Agency P-Card Scope Administrators providing the separation information of each employee.

			for monitoring the reasonableness of purchasing cardholder assignments and timely conducting cardholder status reviews need improvement. **Recommendation:** We recommend that Department management promptly cancel purchasing cards upon a cardholder's separation from Department employment and strengthen procedures to ensure the periodic monitoring of the continued need for purchasing card assignments. We also recommend that Department management take steps to ensure the timely completion of cardholder status reviews.	This ensures that all P-Cards are terminated. The Department considers this finding addressed.
			Finding 15: As similarly noted in prior audit reports, most recently in our report No. 2017-195, the Department did not always timely record property acquisitions to Department property records. In addition, the Department did not timely reconcile physical inventory results to the property records, accurately record all property information in Department property records, or appropriately depreciate capital assets in accordance with Department of Financial Services guidance. **Recommendation:** We recommend that Department management strengthen controls to ensure that Department property records are timely and accurately updated for property acquisitions. We also recommend that Department management enhance property management procedures to promote the accurate recording of each property item's condition in the property records, the timely reconciliation of physical inventory results to Department property records, and the	Policies and procedures for property inventory have been extensively updated and re-written. Reconciliations and depreciation factors are in place and monitored for compliance. Inventory is done by established deadlines. The Department considers this finding addressed.

			depreciation of capital assets in accordance with DFS guidance.	
			Finding 16: The Department had not established policies and procedures for the surplus IT equipment data sanitization and disposal process, nor did Department records evidence the specific surplus IT equipment sanitized and disposed of by a vendor. **Recommendation:** We recommend that Department management establish policies and procedures for the surplus IT equipment data sanitization and disposal process. We also recommend that Department management work with the vendor to ensure Department records adequately evidence the sanitization and disposition of each surplus IT equipment item.	The Department has updated policies and procedures on the IT security and property management side to better handle the removal of surplus equipment in a secure manner. The Department considers this finding addressed.
			Finding 17: Museum of Florida History and Knott House Museum controls were not always sufficient to effectively safeguard moneys collected. A similar finding related to the Museum of Florida History was noted in our report No. 2017-195. **Recommendation:** We recommend that Museum management strengthen controls over Museum and Knott House collections to ensure the logging of all check and cash collections, recording of collections transfers, and the timely deposit of funds.	Museum staff have strengthened controls over collections to ensure logging of all check and cash collections, recording of collections transfers, and depositing funds on a timely basis. The Department considers this finding addressed.