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May 2023

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

DEPARTMENT OF JUVENILE JUSTICE

Selected Administrative Activities
and Prior Audit Follow-Up



Sherrill F. Norman, CPA
Auditor General

Secretary of the Department of Juvenile Justice

The Department of Juvenile Justice is established by Section 20.316, Florida Statutes. The head of the Department is the Secretary of Juvenile Justice who is appointed by, and serves at the pleasure of, the Governor. Simone Marstiller served as Department Secretary during the period of our audit.

The team leader was Lynley B. Trent, CPA, and the audit was supervised by Melisa Hevey, CPA.

Please address inquiries regarding this report to Melisa Hevey, CPA, Audit Manager, by e-mail at melisahevey@aud.state.fl.us or by telephone at (850) 412-2935.

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DEPARTMENT OF JUVENILE JUSTICE

Selected Administrative Activities and Prior Audit Follow-Up

SUMMARY

This operational audit of the Department of Juvenile Justice (Department) focused on State juvenile detention cost sharing and selected administrative activities. The audit also included a follow-up on Findings 1 through 5 and 7 through 8 noted in our report No. 2018-084. Our audit disclosed the following:

Residential Services

Finding 1: Department records did not always demonstrate that residential commitment program provider employees successfully completed certain training specified by Department rules. A similar finding was noted in our report No. 2018-084.

Finding 2: As similarly noted in our report No. 2018-084, reviews of reported incidents at residential commitment programs were not always timely completed and reported incidents were not always appropriately recorded in residential commitment program logbooks.

Selected Administrative Activities

Finding 3: The Department utilized a service organization to retain text messages sent and received using Department-provided cellular telephones in accordance with State law. However, the Department did not take steps to reasonably ensure that the service organization's controls relevant to text message retention were suitably designed and operating effectively.

Finding 4: Department controls for timely deactivating user access privileges to the Florida Accounting Information Resource Subsystem upon an employee's separation from Department employment continue to need improvement.

BACKGROUND

The mission of the Department of Juvenile Justice (Department) is to enhance public safety through high-quality effective services for youth and families delivered by world-class professionals dedicated to building a stronger, safer Florida. Pursuant to State law,¹ the Secretary of the Department is responsible for planning, coordinating, and managing the delivery of all programs and services within the juvenile justice continuum. To deliver these programs and services, State law² establishes the following programs within the Department: Accountability and Program Support, Administration, Intake and Detention, Prevention Services, Probation and Community Corrections, and Residential and Correctional Facilities. For the 2021-22 fiscal year, the Legislature appropriated approximately \$586 million to the Department and authorized 3,239.50 positions.³

¹ Section 20.316(1)(b), Florida Statutes.

² Section 20.316(2), Florida Statutes.

³ Chapter 2021-36, Laws of Florida.

FINDINGS AND RECOMMENDATIONS

RESIDENTIAL SERVICES

State law⁴ requires the Department to develop or contract for diversified and innovative programs to provide rehabilitative treatment, including community-based residential programs for youth under Department supervision. The Department contracted with private providers to operate all residential commitment programs in the State. Department records indicated that, as of January 2023, the Department was responsible for overseeing 38 privately operated residential commitment program facilities in the State through four regional offices (Northeast, Northwest, Central, and South).

State law⁵ divides the available commitment restrictiveness levels into three programs: nonsecure, high-risk, and maximum-risk residential programs. These programs provide varying levels of commitment, specifically:

- Nonsecure residential programs may allow youth to have supervised access to the community. Youth assessed and classified for placement at this commitment level represent a low or moderate risk to public safety and require close supervision. Facilities at this commitment level are either environmentally secure, staff secure, or hardware-secure with walls, fencing, or locking doors.
- High-risk residential programs, with limited exceptions, do not allow youth to have access to the community. Placement in such programs is prompted by a concern for public safety that outweighs placement in programs at lower commitment levels. Facilities at this commitment level are hardware-secure with perimeter fencing and locking doors, and provide 24-hour awake supervision, custody, care, and treatment of residents.
- Maximum-risk residential programs include juvenile correctional facilities and juvenile prisons. Youth assessed and classified at this commitment level require close supervision in a maximum security residential setting. Facilities at this commitment level are maximum custody, hardware-secure with perimeter security fencing and locking doors, and provide 24-hour awake supervision, custody, care, and treatment of residents.

Department residential commitment programs served 3,388 and 2,481 youth during the 2019-20 and 2020-21 fiscal years, respectively.

Finding 1: Residential Commitment Program Provider Staff Training

State law⁶ requires the Department to ensure that personnel responsible for the care, supervision, and individualized treatment of children are appropriately educated regarding juvenile justice laws and trained in accordance with the standards established by Department rules. Accordingly, Department rules⁷ required residential commitment program provider employees to complete a minimum of 120 hours of

⁴ Section 985.601(3)(a), Florida Statutes.

⁵ Section 985.03(44)(b), (c), and (d), Florida Statutes.

⁶ Section 985.601(8), Florida Statutes.

⁷ Department Rule 63H-2.003(1) and (2), Florida Administrative Code. Effective March 6, 2022, Department Rules, Chapter 63H-2, Florida Administrative Code, were repealed and replaced by Department Rules, Chapter 63H-3, Florida Administrative Code. Department Rule 63H-3.002, Florida Administrative Code, includes requirements related to Phase I training for residential commitment program provider staff substantively similar to the pre-service training requirements cited in this finding.

pre-service training within 180 days of employment. The training was to cover topics such as adolescent behavior, confidentiality and HIPAA,⁸ gang awareness, diversity, Department organization, and mental health and substance abuse. Additionally, prior to being in the presence of youth, residential commitment program provider employees were to be trained in Protective Action Response (PAR), CPR and first aid, and suicide prevention.

Residential commitment program provider employees were to complete both computer-based and instructor-led training and the completion of all training requirements was to be documented in the Department's Web-based learning management system, SkillPro. In our report No. 2018-084 (Finding 4), we found that Department records did not always evidence that residential commitment program provider employees had successfully completed the pre-service training specified by Department rules. According to Department records, residential commitment program providers hired 223 employees for 6 facilities during the period July 2019 through January 2021. As part of our follow-up audit procedures, we examined Department records for 25 of the 223 residential commitment program provider employees hired during the period July 2019 through January 2021 to determine whether the employees had completed pre-service training within the time frame required by Department rules. Our examination disclosed that:

- For 2 residential commitment program provider employees, SkillPro did not document, and Department and program provider records did not otherwise evidence, that the employees had completed PAR training. For another residential commitment program provider employee, SkillPro records indicated that PAR training was completed 247 days after the date of employment.
- For 5 residential commitment program provider employees, SkillPro, Department, and program provider records indicated that only 62.5 to 109.5 training hours were completed within 180 days of employment.
- For 1 residential commitment program provider employee hired in July 2020, SkillPro, Department, and program records indicated that the required training for confidentiality and HIPAA, gang awareness, diversity, Department organization, and mental health and substance abuse was completed 207 days after the date of employment and that, as of January 2021, training for adolescent behavior had not been completed.
- For 3 residential commitment program provider employees (2 hired in July 2019 and the other hired in August 2019), SkillPro did not document, and Department and program provider records did not otherwise evidence, that as of January 2021 all training topics required to be completed prior to being in the presence of youth had been successfully completed, and the Department was unable to provide evidence demonstrating that the 3 employees had not been in the presence of youth.

According to Department management, provider record-keeping and oversight issues contributed to the missing training records and delays in training.

The timely and documented completion of all required training would provide Department management greater assurance and serve to demonstrate that staff responsible for delivering residential commitment programs were appropriately educated and trained in accordance with Department rules.

⁸ HIPAA, or the Health Insurance Portability and Accountability Act, established national standards to protect sensitive patient health information from being disclosed without the patient's consent or knowledge.

Recommendation: We recommend that Department management ensure that SkillPro records evidence that all residential commitment program provider employees successfully complete training in accordance with Department rules.

Finding 2: Incident Reporting and Reviews

The Central Communications Center (CCC) is a Department call center that operates 365 days a year and is responsible for receiving reports regarding incidents or events⁹ involving Department or contracted staff and youth in Department custody or under Department supervision. The Incident Operations Center was responsible for cataloging and tracking all complaints and related correspondence received by the Department, monitoring corrective actions taken by Department providers, and following up on the resolution of incidents reported through the CCC or the Department’s Office of the Inspector General (OIG).

Department rules¹⁰ designate certain program disruption, escape and abscond, medical, mental health and substance abuse, complaints against staff, and youth behavior incidents as reportable incident types, and require that such incidents be reported to the CCC within 2 hours of the affected facility, office, or program learning of the incident. All reported incidents are to be reviewed by OIG staff to determine how the incident should be handled. Depending on the severity of the incident, OIG staff could refer an incident to the program area for a program or management review, which required a site visit be conducted; perform an OIG management review, if severe in nature; or close the incident record in the CCC database as “Information Only,” “Information/Arrest,” or “Substantiated by Provider.” Reviews were to be completed within 60 calendar days of assignment. After a review was completed, program area management had 30 business days to review and approve or reject the review results. Additionally, Department rules¹¹ require residential commitment programs to maintain a central logbook or living unit logbooks to document certain incidents, events, and activities occurring at residential commitment program facilities. At a minimum, each logbook is to include the date and time of each event, the names of the staff and youth involved, a brief description of the event, the name and signature of the person making the entry, and the date and time of the entry. The Department’s standard contract required providers to return to the Department all youth records upon expiration of the contract and ensure that records were available for inspection, review, or audit by State and Federal personnel and other personnel authorized by the Department.

During the period July 2019 through January 2021, 3,637 reportable incidents related to residential commitment programs were recorded in the CCC database. As part of our audit, we examined Department records for 45 incidents and, as similarly noted in our report No. 2018-084 (Finding 7), found

⁹ Department Rule 63F-11.002(16), Florida Administrative Code, defines reportable incidents as any incidents or events involving State-run facilities, staff, contracted facilities, contracted programs, contracted staff, youth on community supervision, volunteers or visitors, that disrupts or has the potential to disrupt the normal operation of the facility or program; any illness or medical condition or injury which causes or has the potential to cause grave harm or death to an individual youth or group of youths; or any other occurrence which causes or has the potential to cause grave harm or death to an individual youth or group of youths or involves allegations of fraud, abuses, and deficiencies relating to programs and operations administered or financed by the Department.

¹⁰ Department Rules 63F-11.003(1) and 63F-11.004, Florida Administrative Code.

¹¹ Department Rule 63E-7.108(15)(a), Florida Administrative Code.

that incident reviews were not always timely completed and that incidents were not always appropriately recorded in residential commitment program logbooks. Specifically, we found that:

- Program reviews of 4 incidents were completed 119 to 294 calendar days (an average of 172 calendar days) after assignment. According to Department management, an employee being out on extended medical leave contributed to the untimely completion of the program incident reviews.
- 9 incidents were not supported by records detailing the nature of the incident or the individuals involved. According to Department management, the provider did not ensure that logbooks were properly retained or submitted to the Department upon expiration of the contract.
- The logbooks for 9 incidents did not include a brief description of the events and, for 5 of the incidents, did not include the names of the staff and youth involved. In response to our audit inquiry, Department management indicated that Department rules only required the logbooks to document that an incident occurred, and that the provider was responsible for providing more detailed narratives in the CCC database. Further, Department management indicated that the Department does not require providers to include the names of staff and youth involved in the logbook. Notwithstanding, Department rules specify that each logbook entry is to include information such as a brief description of the event and the names of staff and youth involved.

The complete and appropriate logging of incidents and timely completion of incident reviews provides greater assurance that the Department and providers are appropriately addressing all incidents concerning residential commitment program services, safety, and security.

Recommendation: We again recommend that Department management ensure that incident reviews are timely completed and strengthen procedures for ensuring that residential commitment program providers maintain adequate incident records, including logbooks, and such records are returned to the Department in accordance with provider contract terms and conditions.

SELECTED ADMINISTRATIVE ACTIVITIES

As part of our audit, we evaluated selected Department administrative activities and controls, including those related to the retention of text messages and Florida Accounting Information Resource Subsystem (FLAIR) access privileges.

Finding 3: Retention of Text Messages

State law¹² requires the Department to maintain public records in accordance with the records retention schedule¹³ established by the Department of State, Division of Library and Information Services. The schedule specifies that the retention periods for electronic communications, including text messages, are determined by the content, nature, and purpose of the messages. Some of the purposes include administrative correspondence (3 fiscal years), program and policy development correspondence (5 fiscal years), and transitory messages, which are to be maintained until obsolete, superseded, or administrative value is lost. Pursuant to Department policies and procedures,¹⁴ Department employees were authorized to use the texting function of Department-provided cellular telephones for official State

¹² Section 119.021(2)(b), Florida Statutes.

¹³ State of Florida *General Records Schedule GS1-SL for State and Local Government Agencies*.

¹⁴ Department *Telecommunications Procedures*.

business only. According to Department management, the Department had 1,706 cellular telephones as of March 2021.

The Department contracted with a service organization¹⁵ in June 2020 to provide text message retention services. As the Department relies on a service organization to retain Department text messages in accordance with State law, it is incumbent upon the Department to take steps to reasonably ensure that service organization controls relevant to text message retention are suitably designed and operating effectively. Such steps may include requiring the service organization to provide a service auditor's report¹⁶ on the effectiveness of the controls established by the organization or, alternatively, Department monitoring of the effectiveness of relevant service organization controls.

As part of our audit, we inquired of Department management and found that, during the period June 2020 through July 2021, the Department had neither requested nor received a service auditor's report on the effectiveness of the service organization's text message retention controls or monitored the effectiveness of relevant controls. Additionally, we noted that the service organization contract did not include a provision requiring the service organization to provide the Department a service auditor's report. According to Department management, Department personnel involved in overseeing text message retention services were not aware of the need to obtain and review service auditor reports on the effectiveness of relevant service organization controls. Subsequent to our audit inquiry, the Department obtained and reviewed the available service auditor's report; however, the report did not evaluate the effectiveness of relevant service organization controls.

Absent the timely evaluation of the effectiveness of relevant service organization controls, Department management has reduced assurance that controls relevant to the retention of text messages in accordance with State law are suitably designed and operating effectively.

Recommendation: To ensure that text messages are retained in accordance with State law, we recommend that Department management make or obtain independent and periodic assessments of the effectiveness of the service organization's relevant internal controls.

Finding 4: FLAIR Access Controls

The Department utilizes FLAIR to authorize payment of Department obligations and to record and report financial transactions. Controls over employee access to FLAIR are necessary to help prevent and detect any improper or unauthorized use of FLAIR access. Accordingly, FLAIR access privileges should be: (1) limited to properly authorized employees, (2) appropriate for the employee's assigned duties and responsibilities, (3) promptly deactivated when employees separate from Department employment or

¹⁵ Service organizations provide services to user entities, some of which may be relevant to the user entities' internal control over financial reporting.

¹⁶ A service auditor's report, as described by the American Institute of Certified Public Accountants, AT-C Section 320, *Reporting on an Examination of Controls at a Service Organization Relevant to User Entities' Internal Control Over Financial Reporting*, provides information and auditor conclusions related to a service organization's controls. Service organizations make service auditor reports available to user organizations to provide assurances related to the effectiveness of the service organization's relevant internal controls. AT-C Section 320.04 states that the guidance provided in AT-C Section 320 may be helpful in reporting on controls at a service organization other than those that are likely to be relevant to user entities' internal control over financial reporting.

when the access privileges are no longer required, and (4) periodically reviewed for continued appropriateness.

Department policies and procedures¹⁷ specified that supervisors were to utilize the Separation Notification System to notify the appropriate parties of an employee separation from Department employment and that, once the notification was received, the employee's access to the network and other systems was to be deactivated. Supervisors were also required to complete an *Employee Separation Form* for all employees separating from Department employment.

As part of our audit, we evaluated Department controls for timely deactivating FLAIR access privileges upon a user's separation from Department employment. Our examination of FLAIR access and People First¹⁸ records disclosed that FLAIR access privileges for 19 of the 26 Department employees with FLAIR access who separated from Department employment during the period July 2019 through January 2021 remained active 1 to 126 days (an average of 29 days) after the employees' separation dates. According to Department management, oversight and delays in submitting employment separation notices contributed to the delays in the deactivation of FLAIR user access privileges.

The prompt deactivation of FLAIR access privileges upon an employee's separation from Department employment is necessary to reduce the risk of unauthorized disclosure, modification, or destruction of Department data. A similar finding was noted in our report No. 2018-084 (Finding 8).

Recommendation: We again recommend that Department management ensure that FLAIR access privileges are promptly deactivated upon an employee's separation from Department employment.

PRIOR AUDIT FOLLOW-UP

Except as discussed in the preceding paragraphs, the Department had taken corrective actions for the applicable findings included in our report No. 2018-084.

OBJECTIVES, SCOPE, AND METHODOLOGY

The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted this operational audit from February 2021 through December 2022 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

¹⁷ Department Policy FDJJ – 1003.11 and *Employee Separation Procedures*.

¹⁸ People First is the State's Web-based human resource information resource system.

This operational audit of the Department of Juvenile Justice (Department) focused on State detention cost sharing for juveniles and selected administrative activities. The overall objectives of the audit were to:

- Evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering responsibilities in accordance with applicable laws, administrative rules, contracts, grant agreements, and other guidelines.
- Examine internal controls designed and placed into operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, the reliability of records and reports, and the safeguarding of assets, and identify weaknesses in those internal controls.
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

Our audit also included steps to determine whether management had corrected, or was in the process of correcting, all applicable deficiencies noted in our report No. 2018-084 (Findings 1 through 5 and 7 through 8).

This audit was designed to identify, for those programs, activities, or functions included within the scope of the audit, deficiencies in internal controls significant to our audit objectives; instances of noncompliance with applicable governing laws, rules, or contracts; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; identifying and evaluating internal controls significant to our audit objectives; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit's findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included the selection and examination of transactions and records. Unless otherwise indicated in this report, these transactions and records were not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature does not include a review of all records and actions of agency management, staff, and vendors, and as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency.

In conducting our audit, we:

- Reviewed applicable laws, rules, Department policies and procedures, and interviewed Department personnel to obtain an understanding of State detention cost sharing processes and responsibilities.
- Analyzed Department detention cost sharing records and Florida Accounting Information Resource Subsystem (FLAIR) data to determine whether the Department correctly identified the total shared detention costs to be used in calculating each county's share of detention costs for the period July 2019 through January 2021.
- From the population of 684 detention cost sharing invoices, totaling \$78,474,428, billed by the Department to counties during the period July 2019 through January 2021, examined 25 selected invoices, totaling \$3,708,212, to determine whether the Department correctly calculated, and timely invoiced to each county, the county's share of detention costs in accordance with Section 985.6865, Florida Statutes, and applicable Department rules.
- Examined Department collection records related to cost sharing invoices billed by the Department to counties during the period July 2019 through January 2021 to determine whether the Department conducted reviews, at least quarterly, to verify that counties had remitted amounts due in accordance with Section 985.6865, Florida Statutes.
- Analyzed Department detention cost sharing and billing records for the period July 2019 through January 2021 to determine whether the Department appropriately identified fiscally constrained counties and ensured that only non-fiscally constrained counties were billed their share of detention costs.
- Evaluated Department actions to correct Findings 1 through 5 and 7 through 8 noted in our report No. 2018-084. Specifically, we:
 - From the population of 62 residential commitment program annual compliance reviews completed during the 2019-20 fiscal year, examined Department records for 10 selected residential commitment program annual compliance reviews to determine whether Department records evidenced the completion of all applicable annual compliance review activities, the timely communication of critical deficiencies noted during reviews to residential commitment providers, the completion and approval of corrective action plans, and that the Department timely followed up on issues noted during reviews until the issues were corrected.
 - From the population of 82 annual administrative compliance reviews completed during the 2019-20 fiscal year, examined Department records for 10 selected reviews to determine whether Department records evidenced that adequate monitoring activities were performed based on the contract risk assessment, deficiencies noted during reviews were communicated to providers and corrective plans were required and approved by the Department, the Department timely followed up on issues until the issues were corrected, and conflict of interest questionnaires were completed by contract managers.
 - From the population of 46 residential commitment program facilities in operation as of March 2021, selected 10 residential commitment facilities and examined Department records for 40 selected weekly safety audits and security inspections conducted at those facilities during the period December 2019 through October 2020 to determine whether security audits and safety inspections were timely conducted, corrective actions were developed or implemented based on the results of the audits and inspections, and corrective actions were verified.
 - From the population of 223 residential commitment program provider employees hired during the period July 2019 through January 2021, and associated with 6 residential commitment facilities, examined Department training records for 25 selected residential commitment program provider employees to determine whether Department records evidenced that the

employees completed the pre-service training requirements and were appropriately certified within the time frame required by Department rules.

- From the population of 197 residential commitment program employees associated with 6 residential commitment facilities (62 Department residential commitment program employees and 135 residential commitment program provider employees) and required to complete in-service training during the 2020 calendar year, examined Department training records for 5 selected Department residential commitment program employees and 20 selected residential commitment program provider employees to determine whether the employees completed the annual in-service training required by Department rules and policies and procedures.
- From the population of 3,637 reportable incidents related to residential commitment programs and recorded in the Central Communications Center database during the period July 2019 through January 2021, examined Department records for 45 selected incidents to determine whether the incidents were timely reported, reviewed, and recorded in accordance with applicable laws, rules, and other guidelines.
- Reviewed applicable laws, rules, and other State guidelines to obtain an understanding of the legal framework governing Department operations.
- Inquired of Department management, examined Department forms, and evaluated Department compliance with applicable statutory requirements for collecting and utilizing individuals' social security numbers.
- Observed, documented, and evaluated the effectiveness of selected Department processes and procedures for:
 - Managing FLAIR and other information technology system access privileges, settlement agreements, and fixed capital outlay.
 - The administration of Department travel in accordance with State law and other applicable guidelines. During the period July 2019 through January 2021, Department travel expenditures totaled \$1,460,315.
 - The assignment and use of mobile devices with related costs totaling \$1,113,700 during the period July 2019 through January 2021.
 - The acquisition and management of real property leases in accordance with State law, Department of Management Services rules, and other applicable guidelines. As of January 2021, the Department was responsible for 79 real property leases.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

AUTHORITY

Section 11.45, Florida Statutes, requires that the Auditor General conduct an operational audit of each State agency on a periodic basis. Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is written in a cursive style with a large initial 'S'.

Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE



FLORIDA DEPARTMENT OF JUVENILE JUSTICE

May 25, 2023

Sherrill F. Norman, CPA
Auditor General
Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Ms. Norman:

Please find attached the Department's response to preliminary and tentative findings from your recent operational audit of the Department of Juvenile Justice, Residential Services and Selected Administrative Activities and Prior Audit Follow-Up. We concur with the findings and have taken the appropriate steps to ensure corrective actions will or have already been put in place.

I appreciate the professionalism shown by your staff while conducting the audit and feel this audit will enhance the Department's operations.

Sincerely,

A handwritten signature in blue ink that reads "E. Hall".

Eric S. Hall
Secretary

cc: Heather DiGiacomo, Chief of Staff
Timothy Niermann, Deputy Secretary
T. Dodie Garye, Assistant Secretary for Administration
Garrett Tucker, Assistant Secretary for Residential Services
Robert Munson, Inspector General
Michael Yu, Audit Administrator

Enclosure

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Ron DeSantis, Governor

Eric S. Hall, Secretary

The mission of the Florida Department of Juvenile Justice is to enhance public safety through high-quality effective services for youth and families delivered by world-class professionals dedicated to building a stronger, safer Florida.

**DEPARTMENT OF JUVENILE JUSTICE
RESPONSE TO PRELIMINARY AND TENTATIVE AUDIT FINDINGS
(NOT AN AUDIT REPORT)**

Finding 1: Residential Commitment Program Provider Staff Training

Department records did not always demonstrate that residential commitment program provider employees successfully completed certain training specified by Department rules. A similar finding was noted in our report No. 2018-084.

Recommendation: We recommend that Department management ensure that SkillPro records evidence that all residential commitment program provider employees successfully complete training in accordance with Department rules.

Response: We concur with findings and recommendation.

- The ORS Regional Directors (RD) will remind providers about record keeping documentation and the timeliness of training during their next Quarterly Program Director meetings with providers.
- The ORS will require the programs to submit a list of all newly hired staff and their pre-service training completion documentation to the applicable RD for two quarters to ensure compliance and fidelity.
- The ORS will work with the Office of Accountability and Program Support to ensure these items are reviewed during annual compliance reviews or during supplemental reviews.

Finding 2: Incident Reporting and Reviews

As similarly noted in our report No. 2018-084, reviews of reported incidents at residential commitment programs were not always timely completed and reported incidents were not always appropriately recorded in residential commitment program logbooks.

Recommendation: We again recommend that Department management ensure that incident reviews are timely completed and strengthen procedures for ensuring that residential commitment program providers maintain adequate incident records, including logbooks, and such records are returned to the Department in accordance with provider contract terms and conditions.

Response: We concur with findings and recommendation.

- The ORS has requested additional operational staff for the past four years to assist with responding to and reviewing incidents reported to the department's Central Communications Center (CCC). The ORS intends to make this request again this year.
- The ORS will work with the contract management team to ensure logbooks are included on the provider closure list and are obtained when a program closes. During provider transitions, the logbooks remain on-site. The ORS will also request logbooks to be added to the program transition and closure checklists.
- The ORS will work with the Office of Accountability and Program Support to ensure the logbooks are reviewed during annual compliance reviews and supplemental reviews.

Finding 3: Retention of Text Messages

The Department utilized a service organization to retain text messages sent and received using Department-provided cellular telephones in accordance with State law. However, the Department did not take steps to reasonably ensure that the service organization’s controls relevant to text message retention were suitably designed and operating effectively.

Recommendation: To ensure that text messages are retained in accordance with State law, we recommend that Department management make or obtain independent and periodic assessments of the effectiveness of the service organization’s relevant internal controls.

Response: We concur with the findings and recommendation. The Bureau of General Services shall conduct quarterly assessments of the effectiveness of the service provider’s internal controls regarding text message retention in accordance with state law. Quarterly auditor reports shall be submitted by the service provider and reviewed by the telecommunication manager or delegated position in support services. After the audit inquiry, the department obtained and reviewed the available service auditor’s report; however, the report did not evaluate the effectiveness of relevant service organization controls. This has been resolved. The current report provides the information needed to verify the data being archived by telephone number and how far back (date). This allows the department to ensure text are deleted pursuant to General Records Schedule GS1-SL for state and local agencies.

Finding 4: FLAIR Access Controls

Department controls for timely deactivating user access privileges to the Florida Accounting Information Resource (FLAIR) subsystem upon an employee’s separation from Department employment continue to need improvement.

Recommendation: We again recommend that Department management ensure that FLAIR access privileges are promptly deactivated upon an employee’s separation from Department employment.

Response: We concur with the findings and recommendation. The Bureau of Finance & Accounting has assigned three positions to monitor FLAIR access controls. A primary, secondary and back-up position shall monitor the separation notification system (SNS) to ensure that FLAIR access privileges are promptly deactivated upon an employee’s separation from Department. In addition, the bureau will run the Separated Employees Report from the People First System on a biweekly basis, and periodic training(s) shall be conducted by the Bureau of Human Resources to help ensure the timely completion of the SNS, as additional steps to ensure deactivation.