

# STATE OF FLORIDA AUDITOR GENERAL

## Operational Audit

Report No. 2026-017  
September 2025

### DEPARTMENT OF LEGAL AFFAIRS

Crime Stoppers Grants  
and Information Technology Controls



Sherrill F. Norman, CPA  
Auditor General

## Attorney General

The Department of Legal Affairs is established by Section 20.11, Florida Statutes. The head of the Department is the Attorney General. Article IV, Section 4, of the State Constitution provides for an Attorney General as part of the Cabinet, who shall be the State's chief legal officer. The Honorable Ashley Moody served as Attorney General during the period of our audit (July 2022 through April 2024).

The Auditor General conducts audits of government 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.

The team leader was Nathan Taylor, CPA, and the audit was supervised by Aaron Franz, CPA.

Please address inquiries regarding this report to Karen Van Amburg, CPA, Audit Manager, by e-mail at [karevanamburg@aud.state.fl.us](mailto:karevanamburg@aud.state.fl.us) or by telephone at (850) 412-2766.

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# DEPARTMENT OF LEGAL AFFAIRS

## Crime Stoppers Grants and Information Technology Controls

### **SUMMARY**

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This operational audit of the Department of Legal Affairs (Department) focused on the administration of Crime Stoppers grants and information technology controls. Our audit disclosed the following:

#### **Crime Stoppers Grants**

**Finding 1:** The Department overstated the amount of funds available for Crime Stoppers grants for the 2023-24 fiscal year and, consequently, awarded \$145,374 more in grant funds than the amount that would have been awarded if the correct amount of available funds had been used.

**Finding 2:** Department monitoring of Crime Stoppers grantees needs improvement.

#### **Information Technology Controls**

**Finding 3:** Certain security controls related to Electronic Grants Management (EGrants) system user authentication need improvement.

**Finding 4:** Department controls over employee access to the Florida Accounting Information Resource Subsystem and the Department network need improvement to help prevent any improper or unauthorized use of access privileges.

### **BACKGROUND**

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State law<sup>1</sup> specifies that the Department of Legal Affairs (Department) is responsible for providing all legal services required by State agencies, unless otherwise provided by law. The Department's other statutory responsibilities include enforcing State consumer protection, antitrust, and civil rights laws, prosecuting criminal racketeering, operating the State's Medicaid Fraud Control Unit, and administering programs to assist victims of crime.

To carry out its responsibilities, the Department operates through various program units, including Criminal and Civil Litigation, Victim Services, Executive Direction and Support Services, and the Office of Statewide Prosecution. For the 2024-25 fiscal year, the Legislature appropriated approximately \$425.8 million to the Department and authorized 1,546.50 positions.<sup>2</sup>

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<sup>1</sup> Section 16.015, Florida Statutes.

<sup>2</sup> Chapter 2024-231, Laws of Florida.

# FINDINGS AND RECOMMENDATIONS

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## CRIME STOPPERS GRANTS

Pursuant to State law,<sup>3</sup> the Department, Division of Victim Services and Criminal Justice Programs, Bureau of Criminal Justice Programs, administers Crime Stoppers grants. The purpose of such grants is to assist law enforcement in solving unsolved crimes by obtaining information from the public through an anonymous tip line and by offering cash rewards. Grant recipients are to utilize media to provide public awareness and a civilian board of directors, the Florida Association of Crime Stoppers, to approve the payment of awards. State law<sup>4</sup> requires the Department to fund the grants from the Crime Stoppers Trust Fund utilizing available Federal, State, and private grants, as well as funds received from a \$20 court cost assessed and collected by county and circuit courts related to criminal convictions.<sup>5</sup>

The Department awards Crime Stoppers grants each fiscal year to eligible non-profit organizations and local governments. For the 2023-24 fiscal year, the Department awarded grants totaling \$4,381,811 and reported that Crime Stoppers received 52,022 tips, was responsible for 1,560 arrests, and paid awards totaling \$349,648 to tipsters during that year.

The Department utilizes the Electronic Grants Management (EGrants) system to administer Crime Stoppers grants. The EGrants system allows grantees the ability to create and submit grant applications and request advances and reimbursements, while providing Department staff the ability to review and approve grantee applications and requests for advances and reimbursements, execute grant agreements, and track spending and payments.

### Finding 1: Grantee Funding

Pursuant to State law<sup>6</sup> and Department rules,<sup>7</sup> the amount of funds available to Crime Stoppers grantees is to be based on the funds deposited to the Crime Stoppers Trust Fund from the \$20 court cost assessments, available unused funds, the Department's spending authority, and funds collected pursuant to financial consequences.<sup>8</sup>

As part of our audit, we analyzed the Department's calculation of funds available for 2023-24 fiscal year grant awards to determine whether the Department's calculation was mathematically accurate, supported by Department accounting records, and in accordance with State law and Department rules. Our analysis found that the Department overstated the amount of deposits from court costs by \$337,654, or 8.8 percent. Consequently, the Department awarded \$145,374 more in grant funds than the amount that would have been awarded if the correct amount of court costs had been used.

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<sup>3</sup> Section 16.555(1) and (2), Florida Statutes.

<sup>4</sup> Section 16.555(3) and (4), Florida Statutes.

<sup>5</sup> Section 938.06, Florida Statutes.

<sup>6</sup> Section 16.555(4) and (5), Florida Statutes.

<sup>7</sup> Department Rule, 2A-9.003(2), Florida Administrative Code.

<sup>8</sup> Section 215.971(1)(c), Florida Statutes, requires that grant agreements funded with State or Federal assistance must contain a provision specifying the financial consequences that apply if the grantee fails to perform the minimum level of services required by the grant agreement.

According to Department management, the overstatement was due to errors in the reports used to determine the amount of court costs deposited to the Crime Stoppers Trust Fund. Additionally, Department staff had not discovered the errors because the calculation of available funds did not include a reconciliation of the reports to Department accounting records. Absent controls for ensuring the accuracy of funding calculations, Crime Stoppers grant awards may be made in the incorrect amount.

**Recommendation:** We recommend that Department management enhance controls for correctly calculating the funds available for Crime Stoppers grants by ensuring that the reports utilized for the calculation are supported by Department accounting records.

## Finding 2: Grantee Monitoring

Department of Financial Services (DFS) guidelines<sup>9</sup> require State agencies to have a formal grant monitoring process that includes an annual risk assessment, an annual monitoring plan, monitoring procedures and criteria, evidence to support conclusions reached during monitoring, and a corrective action plan and follow-up (if required). DFS guidelines also require that the grant file document the grant manager's activities to verify grant deliverables were received and complied with the criteria established in the grant.

During the period July 2022 through April 2024, the Department made payments totaling \$4,693,166 to 27 Crime Stoppers grantees. To evaluate the sufficiency of Department grant monitoring activities, we inquired of Department management who indicated that formal monitoring of Crime Stoppers grantees was last performed during the 2017-18 fiscal year grant cycle. Monitoring was not performed during the 2018-19 grant cycle or subsequently because of staff shortages and COVID-19 pandemic travel restrictions. According to Department management, prior to the COVID-19 pandemic Department staff performed on-site monitoring or a desk review of each Crime Stoppers grantee every 3 years to evaluate, among other things, the appropriateness of cash payments made to anonymous tipsters and whether other grantee payments were appropriate and in accordance with the grantee's by-laws. While Department management indicated that they considered the review and approval of grantee reimbursement requests to be a substitute for a desk review, the Department's review of tip reimbursement requests only included a review of documentation supporting the grantee's governing board approvals of the tip reimbursement requests, and not details and support for such payments that would otherwise be reviewed during on-site monitoring.

Effective grant monitoring, including the conduct of on-site monitoring and desk reviews, would demonstrate compliance with DFS guidelines, provide greater assurance that Crime Stoppers grantees comply with all grant terms and conditions and grant funds are effectively and efficiently used only for the intended purposes, and provide a means for early detection of potential performance problems.

**Recommendation:** We recommend that Department management ensure that appropriate monitoring, including on-site and desk reviews, of Crime Stoppers grantees is performed in accordance with DFS guidelines.

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<sup>9</sup> DFS Memorandum No. 05 – *Documentation Requirements for Monitoring Contractor and Provider Performance*, dated July 1, 2024.

As part of our audit, we evaluated Department controls over selected information technology (IT) systems, including the EGrants system, the Florida Accounting Information Resource Subsystem (FLAIR), and the Department's network.

**Finding 3: Security Controls – User Authentication**

Security controls are intended to protect the confidentiality, integrity, and availability of data and related IT resources. Our audit procedures disclosed that certain security controls related to EGrants system user authentication need improvement. We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising EGrants system data and related IT resources. However, we have notified appropriate Department management of the specific issues.

Without appropriate security controls related to EGrants system user authentication, the risk is increased that the confidentiality, integrity, and availability of EGrants system data and related IT resources may be compromised.

**Recommendation: We recommend that Department management enhance certain security controls related to EGrants system user authentication to ensure the confidentiality, integrity, and availability of EGrants system data and related IT resources.**

**Finding 4: IT Access Controls**

Department of Management Services (DMS) rules<sup>10</sup> require State agencies to ensure that IT access privileges are removed when access to an IT resource is no longer required. Prompt action to deactivate unnecessary access privileges is essential to help prevent misuse of the access privileges.

Department policies and procedures<sup>11</sup> required a departing employee's access to Department records and assets, including computer records and databases with log on requirements (both internal and external), be removed upon the close of business of the employee's last day of employment. Accordingly, a departing employee's supervisor, or their designee, was to notify their section Technology Coordinator and the Human Resources office of the employee's date of employment separation. The Technology Coordinator was responsible for notifying Information Services to remove the departing employee's computer security access.

To assess the adequacy of Department IT access controls, we inquired of Department management and examined Department records related to user access to FLAIR and the Department network and found that:

- User access privileges for 4 of the 7 Department employees with FLAIR access privileges who separated from Department employment during the period July 2022 through April 2024 remained active 1 to 88 days (an average of 17 days) after the employees separated from Department employment. According to Department management, the FLAIR access privileges were not timely deactivated due to management oversights.

<sup>10</sup> DMS Rule 60GG-2.003(1)(a)8., Florida Administrative Code.

<sup>11</sup> Department Policy No. 3-012-2023 – *Separation from Employment – Employment and Benefits*.

- User access privileges to the Department’s network for 10 of 25 former employees included in our audit testing remained active 1 to 74 days (an average of 11 days) after the employees separated from Department employment. In response to our audit inquiry, Department management indicated that, while the network accounts for the 10 employees were deactivated by Information Services within 24 hours of receiving notice, the notices of employment separation were not timely provided for processing.

Prompt deactivation of FLAIR and network user access privileges upon an employee’s separation from Department employment reduces the risk of unauthorized disclosure, modification, or destruction of Department data and IT resources by former employees or others.

**Recommendation:** To minimize the risk of compromise to Department data and IT resources, we recommend that Department management enhance procedures to ensure that user access privileges to FLAIR and the Department’s network are promptly deactivated upon an employee’s separation from Department employment.

## **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 May 2024 through March 2025 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.

This operational audit of the Department of Legal Affairs (Department) focused on the administration of Crime Stoppers grants and information technology (IT) controls. For those areas, the 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.

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 other guidelines, and interviewed Department personnel to obtain an understanding of Crime Stoppers grant processes and responsibilities.
- Inquired of Department management and examined Department contract records to determine whether the Department made any expenditures or entered into any contracts under the authority granted by an applicable state of emergency during the period July 2021 through April 2024.
- Obtained an understanding of selected Department IT controls, assessed the risks related to those controls, evaluated whether selected general and application IT controls for the Electronic Grants Management (EGrants) system were in place, and tested the effectiveness of the selected controls.
- Compared revenue amounts recorded to the Crime Stoppers Trust Fund in Department accounting records to the Department's calculation of the amount of court assessments available to fund Crime Stoppers grants for the 2022-23 and 2023-24 fiscal years to determine whether the Department had correctly calculated the amount of court assessments available to fund Crime Stoppers grants.
- Analyzed the Department's allocation of Crime Stoppers grant funds totaling \$4,399,949 and \$4,397,752 for the 2022-23 and 2023-24 fiscal years, respectively, to determine whether the Department appropriately allocated the amount of Crime Stoppers grant funds that could be made available to grantees based on the methodology and requirements specified in State law and Department rules.
- From the population of 27 Crime Stoppers grants awarded for the 2023-24 fiscal year totaling \$4,381,811, examined Department records related to 7 selected Crime Stoppers grant awards totaling \$1,460,718 to determine whether funds were awarded to only eligible recipients for

eligible costs in accordance with State law and Department rules, and whether the grant agreements included the provisions required by the Florida Single Audit Act.

- From the population of 423 payments totaling \$4,639,166 and made to 27 Crime Stoppers grantees during the period July 2022 through June 2024, examined Department records for 35 selected payments to 7 Crime Stoppers grantees (5 payments to each grantee) totaling \$828,600 to determine whether the payments were allowable, supported by appropriate documentation, and only for costs and activities specified in the approved grant agreements.
- Examined Department records related to the Department's grant closeout process for the \$4,378,311 in Crime Stoppers grants awarded for the 2022-23 fiscal year to determine whether Department controls for administering Crime Stoppers grants were sufficient to ensure compliance with State law and the Florida Single Audit Act.
- Observed, documented, and evaluated the effectiveness of selected Department processes and procedures for:
  - Managing EGrants system, FLAIR, and Department network access privileges, cash and revenue management, settlement agreements, fixed capital outlay, and the collection and utilization of social security numbers.
  - The administration of Department travel in accordance with State law and other applicable guidelines. During the period July 2022 through April 2024, Department travel expenditures totaled \$1,899,713.
- 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**

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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.



Sherrill F. Norman, CPA  
Auditor General

# MANAGEMENT'S RESPONSE

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**JAMES UTHMEIER**  
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August 28, 2025

Sherrill F. Norman, CPA  
Auditor General  
111 West Madison Street  
Tallahassee, Florida 32399-1450

Dear Ms. Norman:

Pursuant to section 11.45(4)(d), Florida Statutes, the enclosed response is provided for the preliminary and tentative audit findings included in the Auditor General's operational audit of:

Department of Legal Affairs  
*Crime Stoppers Grants and Information Technology Controls.*

The efforts you and your staff have made to assist us in improving our operations are appreciated. If you have any questions concerning this response, please contact Kathryn Sullivan, Inspector General, at (850) 414-3300.

Sincerely,

James Uthmeier  
Attorney General

JU/ks  
Enclosure



State of Florida  
Office of the Attorney General  
Department of Legal Affairs  
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**Finding 1: Grantee Funding**

The Department overstated the amount of funds available for Crime Stoppers grants for the 2023-24 fiscal year and, consequently, awarded \$145,374 more in grant funds than the amount that would have been awarded if the correct amount of available funds had been used.

**Recommendation:** We recommend that Department management enhance controls for correctly calculating the funds available for Crime Stoppers grants by ensuring that the reports utilized for the calculation are supported by Department accounting records.

**Response and Corrective Action Plan:** Although the Bureau of Criminal Justice Programs did exceed the deposit amounts for some of the individual crime stopper awards, the total amount awarded did not exceed the approved amount for Crime Stoppers in Ch. 2023-239, 1338, the Laws of Florida or the amount in the Crime Stoppers Trust Fund.

The Bureau of Criminal Justice Programs, which administers the Crime Stopper Grants for the Department, instituted the following corrective action plan for the 2025-2026 grant award amounts and the corrective action plan will be implemented each year thereafter. The Bureau reconciled the Crime Stopper Distribution reports to the Department of Revenue's Accumulated Clerk of Court Remittance Distribution reports.

**Finding 2: Grantee Monitoring**

Department monitoring of Crime Stoppers grantees needs improvement.

**Recommendation:** We recommend that Department management ensure that appropriate monitoring, including on-site and desk reviews, of Crime Stoppers grantees is performed in accordance with DFS guidelines.

**Response and Corrective Action Plan:** Executive staff are implementing a comprehensive approach to improve grant monitoring, ensuring that grant funds are used effectively and in compliance with laws, rules and regulations.



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**Finding 3: Security Controls – User Authentication**

Certain security controls related to Electronic Grants Management (EGrants) system user authentication need improvement.

**Recommendation:** We recommend that Department management enhance certain security controls related to EGrants system user authentication to ensure the confidentiality, integrity, and availability of EGrants system data and related IT resources.

**Response and Corrective Action Plan:** Security controls related to the EGrants system are being enhanced.

**Finding 4: IT Access Controls**

Department controls over employee access to the Florida Accounting Information Resource Subsystem and the Department network need improvement to help prevent any improper or unauthorized use of access privileges.

**Recommendation:** To minimize the risk of compromise to Department data and IT resources, we recommend that Department management enhance procedures to ensure that user access privileges to FLAIR and the Department's network are promptly deactivated upon an employee's separation from Department employment.

**Response and Corrective Action Plan:**

**Human Resources (HR)** will update the OAG Policy # 3-012 Separation From Employment to remove references to the Technology Coordinators notifying Information Technology (IT) of separating employees. Policy will reflect that supervisors, or their designees, will only notify HR. HR will notify IT through the updating of Staff Directory. HR will take the following additional actions:

- Provide a Communication to all Supervisors and Managers highlighting Policy # 3-012 Separation From Employment's notification requirements regarding separating employees.
- Document its current process of utilizing multiple HR staff members to update Staff Directory with employees' separation date information.
- Codify HR processes for identifying separating notifications when it is included with other requested actions, such as advertising positions, and ensuring that they



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**(Continued) Finding 4: IT Access Controls**

are timely processed.

- Provide training and monitoring of HR staff members on notifying IT of separating employees through Staff Directory.
- Meet with IT to review the HR process for updating Staff Directory since Policy #3-012 requires account access removal by the close of business of the employee's last day. Solicit input from IT on how they are defining "timely notice" of separations.

**Finance & Accounting:**

- Reviews FLAIR access reports monthly.
- Reviews employee separation notices and revokes FLAIR access, if applicable, by close of business on the last day of employment, but no later than the following morning.
- Will develop procedures to document the requirements for this process.

**Information Technology** will improve documentation of accounts being rendered inoperative to provide clear and consistent evidence of timely processing of terminated accounts.