

Review of Wireless Services Usage Certifications for Department Issued Cell Phones

Division of Administrative Services

Report: A-1819DEP-013

Office of Inspector General

Internal Audit Section

Florida Department of Environmental Protection

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Tallahassee, Florida 32399-3000

<https://floridadep.gov/>





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The Office of Inspector General (OIG) conducted a review of Wireless Services Usage Certifications (Certifications) for Department of Environmental Protection (Department) issued cellular (cell) phones. Communications equipment and services for the Department are coordinated through the Division of Administrative Services (Division). This review was initiated as a result of the Fiscal Year (FY) 2018-2019 Annual Audit Plan.

Scope and Objectives

The scope of this review included select cell phone activities during the period of July 1, 2017, through June 30, 2018, as well as current processes. The objective was to evaluate Department oversight of cell phone usage through monthly Wireless Services Usage Certifications, Form DEP 53-615.

Methodology

This review was conducted under the authority of Section 20.055, Florida Statutes (F.S.), and in conformance with the *International Standards for the Professional Practice of Internal Auditing*, published by the Institute of Internal Auditors. Our procedures included review of authoritative documents, cell phone Certifications and billing statements, as well as interviews with Division management and Department staff.

Background

DEP Directive 820, *Communications Equipment and Services Directive*, establishes the policies, procedures, and responsibilities relating to the purchase and utilization of telephones, telephone systems, conference call accounts, air cards, cell phones, and other wireless communication devices. The Department's Communications Equipment and Services Standards and Procedures, established under DEP Directive 820, provides detailed procedures regarding

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the purchase and use of communications equipment and services. When the Department provides telephones, air cards, cell phones, or other wireless devices for use by employees, these devices remain the property of the Department and are authorized for use only in conducting state business. Unauthorized or improper use is considered a misuse of state equipment.

During FY 2017-2018, the Department paid \$216,666.39 in cell phone expenses. This included expenditures from 812 Department issued cell phones.

Results

According to the Department's Communications Equipment and Services Standards and Procedures, *Each Division/District/Office Director will develop a procedure to monitor and audit proper telephone use to prevent fraud and abuse. The Division of Administrative Services will require an annual certification of the procedures.* Division management indicated that annual certifications of program procedures for monitoring cell phone use had not been obtained. Based on correspondence with Department programs, there were many areas with no procedures for monitoring cell phone use.

According to the Communications Equipment and Services Standards and Procedures, *Each Division/District/Office Director will appoint a representative to coordinate communication activities with the Division of Administrative Services.* Based on discussions with Department contacts, many programs did not have designated coordinators. In other instances, the employee listed as the coordinator was no longer serving in this role during our review.

The Communications Equipment and Services Standards and Procedures states, *A statement containing the detail of all wireless calls and other charges will be provided to each Division/District/Office by the vendor each month for review and audit. Charges for personal*

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use, including incoming and outgoing calls and text messages, should be identified and reimbursed to the Department in accordance with the Wireless Services Usage Certification Form, DEP 53-615. The form must be completed each month charges are billed to document a review, audit, and potential payment for personal use was completed. Wireless billings and certification forms shall be maintained by the Division/District/Office to document compliance with personal use policies.

To evaluate the use and oversight of Department cell phones, we obtained a list of 812 Department issued cell phones from the Division. From this list, we requested copies of Certifications completed for cell phone charges during the month of May 2018 from Department program coordinators indicated on the list. Based on the responses received, 86 of the 812 cell phones had either been deactivated, were not in use, or the Department program coordinator indicated a statement had not been received. Of the remaining 726 cell phones, we obtained completed Certifications for 516. Several of these program areas demonstrated that processes were in place for assigned staff to identify and reimburse the Department for charges from personal use. However, Certifications had either not been completed or were not provided for 210 cell phones.

Based on discussions with Department program coordinators, in many instances, there was lack of understanding regarding the required Certifications and procedures for monitoring cell phone use. Several coordinators were either unaware of the requirements or understood that Certifications were only required if personal calls were made. We also noted several discrepancies between the list of cell phones maintained by the Division and program area records, coordinators, and assigned staff.

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Conclusions

Based on our review, there is an overall lack of consistent oversight and accountability regarding the use of Department issued cell phones. Due to a lack of formally established processes and inconsistent communications, several requirements under DEP Directive 820 are not being met.

Finding and Recommendation

Finding 1: Compliance with DEP Directive 820 and the Communications Equipment and Services Standards and Procedures

DEP Directive 820 and the Communications Equipment and Services Standards and Procedures require each Division/District/Office Director to develop procedures to monitor and audit proper telephone use. An annual certification of these procedures should be obtained by the Division. Based on our review, Department programs had not consistently developed procedures for monitoring cell phone use. The Division had also not required annual certification of procedures as required by the Communications Equipment and Services Standards and Procedures.

The Communications Equipment and Services Standards and Procedures also requires each Division/District/Office Director to appoint a representative to coordinate communication activities with the Division. Based on our discussions, many Department programs did not have designated coordinators, or employees designated and identified as coordinators to the Division were no longer serving in these roles.

The Communications Equipment and Services Standards and Procedures requires that detailed statements of cell phone charges be provided to each Division/District/Office for review.

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Certifications should be completed each month charges are billed to document a review, audit, and potential payment for charges resulting from personal use. Statements and completed Certifications should be maintained by the Division/District/Office to document compliance with personal use policies. Based on our review, many statements were not being sent to the correct program staff for review. In addition, many staff which received statements were not completing Certifications and maintaining the statements and completed Certifications to document compliance. Overall, these circumstances were due to an inconsistent understanding of the requirements under DEP Directive 820.

Recommendation:

We recommend the Division work with Department Directors to develop procedures to monitor cell phone use. These procedures should reflect processes that require employees with Department issued cell phones to complete the required Wireless Services Usage Certification Form, DEP 53-615 each month charges are billed. These procedures should also establish a process by which completed Certifications are maintained to document compliance with personal use policies. The Division should obtain certifications of these procedures on an annual basis as required under DEP Directive 820.

We also recommend the Division take steps to improve communications with Department program representatives designated to coordinate communication activities. It should be understood that any changes in designated coordinators or cell phone assignments be communicated to the Division. Lastly, the Division should ensure that detailed statements of cell phone charges are provided to each Department program for review for all cell phones assigned.

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To promote accountability, integrity, and efficiency in state government, the OIG completes audits and reviews of agency programs, activities, and functions. Our review was conducted under the authority of Section 20.055, F.S., and in conformance with the International Standards for the Professional Practice of Internal Auditing, published by the Institute of Internal Auditors, and Principles and Standards for Offices of Inspector General, published by the Association of Inspectors General. The review was conducted by Adam Crump and supervised by Valerie J. Peacock.

Please address inquiries regarding this report to the OIG's Audit Director by telephone at (850) 245-3151. Copies of final reports may be viewed and downloaded via the internet at <https://floridadep.gov/oig/internal-audit/content/final-audit-reports>. Copies may also be obtained by telephone (850) 245-3151, by fax (850) 245-2994, in person or by mail at Department of Environmental Protection, Office of Inspector General, 3900 Commonwealth Boulevard, Mail Station #41, Tallahassee, FL 32399.

*Valerie J. Peacock,
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Memorandum

TO: Valerie Peacock, Audit Director
Office of the Inspector General

FROM: Darinda McLaughlin, Director
Division of Administrative Services

SUBJECT: Report A-1819DEP-013
Review of Wireless Services Usage Certifications for Department Issued Cell
Phones

DATE: March 15, 2019

This memorandum will serve as the Division's response to the subject audit findings and recommendations.

Finding 1: Compliance with DEP Directive 820 and the Communications Equipment and Services Standards and Procedures.

- *Recommendation: We recommend the Division work with Department Directors to develop procedures to monitor cell phone use.*

Response: The Division will update DEP Directive 820, revising the standards and procedures requirement for employees with department issued cell phones. The Department Directors will develop procedures to monitor and audit proper cell phone use, that will require annual certification by the Division. The Division will work with Department Directors to adhere to the procedures developed for monitoring and auditing cell phone use.

- *Recommendation: We also recommend the Division take steps to improve communications with Department program representatives designated to coordinate communication activities.*

Response: The Division will communicate with Department Program offices to confirm the representatives listed for each program serving in this role. This communication will also confirm the responsibilities and requirements to monitor certifications and cell phone devices for employees with department issued cell phones.

- *Recommendation: Lastly, the Division should ensure that detailed statements of cell phone charges are provided to each Department program for review for all cell phones assigned.*

Response: The Division will work to improve the distribution of detailed statements of cell phone usage, ensuring that each Department program office has received the statement for review of all cell phones assigned.