

Mission:

To protect, promote and improve the health of all people in Florida through integrated state, county and community efforts.



Ron DeSantis
Governor

Joseph A. Ladapo, MD, PhD
State Surgeon General

Vision: To be the Healthiest State in the Nation

March 7, 2025

Joseph A. Ladapo, MD, PhD
State Surgeon General
4052 Bald Cypress Way, Bin A-00
Tallahassee, Florida 32399

Dear Dr. Ladapo:

Enclosed is our internal review report # R-2324-005, *Review of General Controls at CHDs - 2024*. This report provides a summary of significant issues noted during an independent evaluation of 13 county health departments (CHDs) during the months of April and August 2024. Included in this review were general controls and requirements related to the following topics: server room security and environmental controls; system access to information resources; information technology resource management; disaster recovery; cash controls; purchasing; pharmaceuticals; security of safety paper; client incentives; grants management; biomedical waste policy; patient privacy rights; retention, archiving, and disposition of records; building safety and physical security; storage buildings; panic button(s); and SunPass transponders.

The review team making visits to CHDs included Shannon Egler, Senior Management Analyst II; Janel Herring, Inspector Specialist; Justin Lankford, Senior Management Analyst II; Yoncee Wood, Senior Management Analyst II; Matthew Eldridge, Inspector Specialist; and Michael J. Bennett, CIA, CGAP, CIG, Inspector General, under the supervision of Ashlea K. Mincy, CIGA, Director of Auditing.

Management agreed with the finding identified in the report. We will provide you a status update in six months detailing the progress management has made toward addressing the proposed corrective action included in Appendix A of the report.

If you wish to discuss the report, please let me know.

Sincerely,

Michael J. Bennett, CIA, CGAP, CIG
Inspector General

MJB/akm
Enclosure

cc: Melinda M. Miguel, Chief Inspector General, Executive Office of the Governor
Samantha Perry, CPA, Office of the Auditor General
Mark Lander, Deputy Secretary for County Health Systems

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REVIEW OF GENERAL CONTROLS AT CHDs - 2024

Report # R-2324-005 • March 7, 2025

Purpose of this project:

Review general controls related to a variety of regulatory and policy requirements at selected county health departments (CHD), help local CHD management identify areas where improvements could be made, and identify to Central Office management systemic and/or critical weaknesses that should be addressed from a comprehensive perspective.

What we examined:

We visited 13 CHDs between April and August 2024 to analyze selected controls in place as of the date of our site visit. Our visits included the Department of Health (Department, DOH) offices in the following counties: Citrus, Clay, Dixie, Franklin, Gadsden, Gilchrist, Gulf, Hamilton, Hernando, Levy, St. Johns, Sumter and Volusia.

We reviewed general controls and requirements related to the following topics: server room security and environmental controls; system access to information resources; information technology resource management; disaster recovery; cash controls; purchasing; pharmaceuticals; security of safety paper; client incentives; biomedical waste policy; patient privacy rights; retention, archiving, and disposition of records; building safety and physical security; storage buildings; and panic button(s).

Intent of this Report:

This report provides summary information and contains only the issues we identified with high frequency or were considered critical.

We discussed with individual CHD management where improvements could be made specific to their facility(ies) and provided a detailed report at the conclusion of each visit. We did not request a corrective action plan from each individual CHD. Central Office management and CHD management may use this information to further evaluate whether controls are working effectively.

Summary of results:

We are pleased to report we generally observed well-designed processes and effective controls during our visit to each CHD in the following areas: server room temperatures were appropriately regulated; pharmaceuticals requiring refrigeration or freezing were properly maintained; unused computer equipment was securely stored; security cameras were properly positioned, captured a clear image, and stored the images for a reasonable amount of time; and employee and client access control throughout the facility were appropriate to mitigate safety issues.

Listed in the “Control Weaknesses and Recommendation” section are the controls we identified that warrant further review by management. Management’s response to the issues noted in this report may be found in **Appendix A**.

CONTROL WEAKNESSES AND RECOMMENDATION

The following issues reflect areas Central Office management and CHD management should discuss to assist in future evaluation and control improvements to help ensure more uniform compliance with state regulations and/or Department policies and procedures and reduce risks to the Department. Some issues noted are recurring issues mentioned in previous CHD review reports¹ issued by the Office of Inspector General (OIG). While the CHDs visited are different from year to year, many of the same controls are reviewed each year and the notation of similar issues each year may be indicative of a systemic issue across the enterprise. Management should pay particular attention to these recurring issues to ensure corrective actions are taken to reduce risks associated with these issues.

1. **Various general controls were found to be deficient or non-existent within the 13 CHDs visited.**

Secured Areas

➤ **Individuals on the Access Control List did not match with the authorized key distribution documentation.**

- **Frequency of Occurrence: 4 of 13 CHDs tested**
- **Recurring Issue: Yes**

Section I(F)(5)(b)(8), Department Policy [DOHP] 50-10-23, *Information Security and Privacy Policy*, explains “Maintain documentation, to include signature of persons receiving and returning keys, for each secured area. Keys must not be provided to those not on the list.”

➤ **Documentation was not maintained to support that CHDs routinely reviewed records of information system activity, such as system audit and security logs.**

- **Frequency of Occurrence: 5 of 12 CHDs tested**
- **Recurring Issue: No**

Section I(F)(5)(b)(6), DOHP 50-10-23, *Information Security and Privacy Policy*, explains “General secured areas must be designated to ensure the security and privacy of information and IT resources. Each general secured area...[m]ust have corresponding access logs and the logs must be reviewed regularly, but not less than annually.”

➤ **Documentation was not maintained to support that CHDs conducted physical security reviews at least annually.**

- **Frequency of Occurrence: 4 of 13 CHDs tested**
- **Recurring Issue: No**

Section I(F)(5)(b)(9), DOHP 50-10-23, *Information Security and Privacy Policy*, explains “General secured areas must be designated to ensure the security and privacy of information and IT resources. Each general secured area...[c]onduct reviews of physical security measures annually or when facilities or security procedures are modified or compromised.”

¹ Office of Inspector General, Review of General Controls at CHDs - 2023 (Report #R-2223-005) and Review of General Controls at CHDs - 2022 (Report #R-2122-002).

Pharmaceuticals

➤ **Pharmaceuticals were not properly stored.**

- **Frequency of Occurrence:** 2 of 13 CHDs tested
- **Recurring Issue:** No

Section VI(D)(7)(a), DOHP-395-1-19, *Public Health Pharmacy Policies and Procedures for County Health Departments*, explains “All drugs not requiring refrigeration, freezing or special handling must be stored in a clean, well-lighted, and adequately ventilated climate-controlled area. Special attention should be focused on avoiding extreme temperature variations and moisture.”

➤ **Unclaimed client-specific filled prescriptions were not returned to the Bureau of Public Health Pharmacy (BPHP) within 90 days.**

- **Frequency of Occurrence:** 2 of 9 CHDs tested
- **Recurring Issue:** Yes

Section VI(D)(10)(5), DOHP-395-1-19, *Public Health Pharmacy Policies and Procedures for County Health Departments*, explains “Medications dispensed to a specific client by any pharmacy...and thus having become the personal property of that client may [not]...be entered or reentered into a CHD pharmaceutical inventory...” and “All unclaimed pharmaceuticals obtained from BPHP must be returned through the Pharmaceutical Forms System to BPHP within 90-days.”

➤ **Expired drugs were available for dispensing to clients.**

- **Frequency of Occurrence:** 2 of 11 CHDs tested
- **Recurring Issue:** Yes

Section VI(D)(10)(1)(a), DOHP-395-1-19, *Public Health Pharmacy Policies and Procedures for County Health Departments*, explains “Expiration dates for pharmaceuticals will be checked in CHDs without a licensed pharmacy at least monthly.” and “Outdated pharmaceuticals should be returned at least monthly.”

➤ **A minimum of two personnel did not verify shipment and certify receipt of drugs.**

- **Frequency of Occurrence:** 4 of 12 CHDs tested
- **Recurring Issue:** Yes

Section VI(D)(9)(c)(1), DOHP-395-1-19, *Public Health Pharmacy Policies and Procedures for County Health Departments*, explains “Upon receiving drugs from the BPHP, or an order placed with BPHP but shipped by the wholesaler or manufacturer...” and “At a minimum, two (2) DOH personnel shall verify the shipment and certify the receipt.”

➤ **Segregation of duties was not maintained among ordering, receiving, handling, prescribing, and dispensing pharmaceuticals roles within the CHD.**

- **Frequency of Occurrence:** 4 of 13 CHDs tested
- **Recurring Issue:** Yes

Section VII(E)(4), DOHP-56-14-19, *Internal Control and Review*, explains “Each CHD must segregate duties by personnel in ordering, receiving, handling, prescribing, and dispensing pharmaceuticals to ensure that no one person controls pharmacy processes from beginning to end.”

System Access to Information Resources

➤ **Documentation was not maintained to support a timely review of access privileges across all information systems was conducted using the User System Access Review (USAR).**

- **Frequency of Occurrence:** 4 of 5 CHDs tested
- **Recurring Issue:** No

Section I(A)(3)(f), DOHP 50-10-23, *Information Security and Privacy Policy*, explains that local offices, which includes CHDs, must “Review and document access privileges across all information systems using the USAR by February 28 annually.”

➤ **Unsecured client personally identifiable information and protected health information was visible to the public via placement of computer screens.**

- **Frequency of Occurrence: 3 of 12 CHDs tested**
- **Recurring Issue: Yes**

Section I(G)(2)(a)(1), DOHP 50-10-23, *Information Security and Privacy Policy*, explains “Access to confidential information [health record and health information] must be limited to those with a documented ‘need to know’, such as...[p]ersons responsible for documentation and management of the patient’s care such as physicians, nurses, nutritionists, and practitioners.”

➤ **Documentation was not maintained to support a quarterly review was conducted of all registered users with access to Department systems applications which store social security numbers (SSNs).**

- **Frequency of Occurrence: 2 of 11 CHDs tested**
- **Recurring Issue: Yes**

Section VII(B)(5)(a), DOHP 50-18-23, *Appropriate Use and Safeguarding of Social Security Numbers*, explains “...CHD Directors/Administrators...who have responsibility for employees who have access to Department systems applications that store SSNs, will...[c]onduct quarterly review of all registered users with access to each system/application to...[e]nsure all users are current and active [and] [e]nsure that all user’s privileges and rights to personal identifiers are appropriate to their current role with the Department.”

Patient Privacy Rights

➤ **Sign-in logs used in general clinic settings requested clients provide date of birth.**

- **Frequency of Occurrence: 2 of 13 CHDs tested**
- **Recurring Issue: No**

Section I(G)(5)(d), DOHP 50-10-23, *Information Security and Privacy Policy*, explains “Sign-in logs may be used in general clinic settings only. Information collected on sign-in logs must be restricted to the client’s first and last name and arrival time. If the last name of a client is entered on a sign-in log, it should be immediately redacted by staff upon discovery.”

Cash Controls

➤ **Keys to cash boxes were left unattended and accessible by others.**

- **Frequency of Occurrence: 2 of 13 CHDs tested**
- **Recurring Issue: No**

Section IV(K)(2), Internal Operating Procedure 57-07-22, *Cash Handling*, explains “Cashier maintains cash boxes and drawers in a locked secure area at all times when left unattended.”

➤ **Access controls to safes (such as combinations and keys) were not being changed when staff with access left the CHD or changed roles where access was no longer authorized.**

- **Frequency of Occurrence: 4 of 13 CHDs tested**
- **Recurring Issue: Yes**

Section VII(D)(4), DOHP 56-14-19, *Internal Controls and Review*, explains “Safe combinations, or locks, must be reviewed and changed when staff members who have safe access leave or change duties.”

➤ **The mail opener was not independent of the cash collection process.**

- **Frequency of Occurrence: 2 of 13 CHDs tested**
- **Recurring Issue: Yes**

Section VII(D)(1)(a), DOHP 56-14-19, *Internal Controls and Review*, explains “The mail opener must be independent of the cash collection process (for example, deposit preparer, or cashier).”

Cash Handling

➤ **Monetary collections were not deposited by the close of business the next business day.**

- **Frequency of Occurrence: 2 of 12 CHDs tested**
- **Recurring Issue: Yes**

Section VII(D)(5)(a), DOHP-56-14-19, *Internal Controls and Review*, explains “Collections must be deposited daily, or no later than the following business day.”

Purchasing

➤ **Sufficient segregation of duties among purchasing, receiving, and accounts payable roles within CHDs did not occur.**

- **Frequency of Occurrence: 2 of 13 CHDs tested**
- **Recurring Issue: Yes**

Section VII(D)(8)(a), DOHP-56-14-19, *Internal Controls and Review*, explains “There must be separation among purchasing, receiving, and accounts payable duties. For example, accounts payable staff must not purchase or receive goods or services.”

We recommend Office of Deputy Secretary for County Health Systems management discuss these areas of concern with all CHDs and take actions deemed appropriate to improve statewide operations.

SUPPLEMENTAL INFORMATION

Section 20.055, Florida Statutes, charges the Department’s OIG with responsibility to provide a central point for coordination of activities that promote accountability, integrity, and efficiency in government.

The review team making visits to CHDs included Shannon Egler, Senior Management Analyst II; Janel Herring, Inspector Specialist; Justin Lankford, Senior Management Analyst II; Yoncee Wood, Senior Management Analyst II; Matthew Eldridge, Inspector Specialist; and Michael J. Bennett, CIA, CGAP, CIG, Inspector General, under the supervision of Ashlea K. Mincy, CIGA, Director of Auditing.

Our methodology included reviewing applicable laws, policies and procedures, and visiting selected CHDs to interview personnel, inspect facilities, observe operations, and review documentation.

This project was not an audit, as industry-established auditing standards were not applied. Internal Audit Unit procedures for the performance of reviews were followed and used during this project. This project was conducted in compliance with Quality Standards for Inspections, Evaluations, and Reviews by Offices of Inspector General as recommended by *Principles and Standards for Offices of Inspectors General*, Association of Inspectors General.

We want to thank management and staff of each CHD visited for providing their cooperation and assistance to us during this review.

Copies of all final reports are available on our website at www.FloridaHealth.gov (search: internal audit). If you have questions or comments, please contact us by the following means:

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APPENDIX A: MANAGEMENT RESPONSE

	Recommendation	Management Response
1	<p><i>We recommend Office of Deputy Secretary for County Health Systems management discuss these areas of concern with all CHDs and take actions deemed appropriate to improve statewide operations.</i></p>	<p>We concur.</p> <p>The Office of County Health Systems plans to discuss the issues with Health Officers at the Consortia Meetings in May 2025.</p> <p>Contact: Becky Keyes</p> <p>Anticipated Completion Date: May 27, 2025</p>