



Follow-up Review of Audit of Professional Standards Section of the Human Resources Division

Office of the County Auditor

Follow-up Review

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County Auditor

Review Conducted by:

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Report No. 25-01
October 31, 2024



OFFICE OF THE COUNTY AUDITOR

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October 31, 2024

Honorable Mayor and Board of County Commissioners

We conducted a Follow-up Review of our Audit of Professional Standards/Human Rights Section (Report No. 22-03) dated March 24, 2022. On February 7, 2023, the Board of County Commissioners of Broward County adopted a resolution to amend the Broward County Administrative Code which eliminated the Professional Standards/Human Rights Section. The adopted resolution transferred professional standards responsibilities to the Professional Standards Section of the Human Resources Division and human rights responsibilities to the Human Rights Section of the Housing Options, Solutions, and Supports Division. As a result, our office performed follow-up reviews at both divisions. This report pertains to the implementation of recommendations at the Professional Standards Section of the Human Resources Division only.

The objective of our review was to determine the implementation status of our previous recommendations.

We conclude that of the 15 recommendations in the original report, six recommendations were implemented, three recommendations were partially implemented, three recommendations were not implemented, and three recommendations were not applicable. The status of each of our recommendations is presented in this follow-up report.

Please be advised that the information presented herein is not considered an audit in accordance with Generally Accepted Governmental Auditing Standards. Had we conducted an audit, we may have identified additional findings and concerns.

We appreciate the cooperation and assistance provided by the Human Resources Division throughout our review process.

Respectfully submitted,

A handwritten signature in blue ink that reads "Bob Melton".

Bob Melton
County Auditor

Broward County Board of County Commissioners

Mark D. Bogen • Lamar P. Fisher • Beam Furr • Steve Geller • Robert McKinzie • Nan H. Rich • Hazelle P. Rogers • Tim Ryan • Michael Udine
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Honorable Mayor and Board of County Commissioners

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cc: Monica Cepero, County Administrator
Andrew Meyers, County Attorney
Dr. Kimm Campbell, Deputy County Administrator
Kevin Kelleher, Assistant County Administrator
George Tablack, Chief Financial Officer
David Kahn, Director, Human Resources Division

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IMPLEMENTATION STATUS SUMMARY

Implementation Status of Previous Recommendations from the Audit of Professional Standards/Human Rights Section related to Professional Standards Section of the Human Resources Division

Rec. No.	PREVIOUS RECOMMENDATION	IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
1.A	We recommended management take immediate action to establish internal investigative case milestones and timelines for each case type to assist in identifying and addressing cases timely that are likely to fail in meeting performance benchmarks.			✓	
1.B	We recommended management take immediate action to ensure complaints are investigated timely in accordance with regulations, agreements, and standards.		✓		
2.A	We recommended management prepare investigative case plans for housing discrimination complaints investigated under the Fair Housing Act (FHA).				✓
2.B	We recommended management implement appropriate procedures to ensure cases are consistently completed in compliance with regulations, agreements, and standards.		✓		
3.A	We recommended management implement processes and allocate the resources needed to adequately meet all responsibilities prescribed in the Code of Ordinances.		✓		
3.B	We recommended management establish workload standards based on an analysis of standards and the average effort needed to investigate each case type and the mix of cases handled by investigators within the section.	✓			

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Rec. No.	PREVIOUS RECOMMENDATION	IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
3.C	We recommended management perform a staffing analysis and calculate staffing requirements based on historical and anticipated future case numbers. Once the analysis is complete, management should ensure that staffing within the section is adequate.			✓	
4.A	We recommended management create conflict of interest policies and procedures that would refer cases to another independent entity when the appearance of a conflict of interest cannot be adequately resolved.	✓			
4.B	We recommended management create conflict of interest policies and procedures that would require investigators to disclose any conflicts of interest when assigned a case prior to conducting an investigation.	✓			
5	We recommended management continue efforts to develop an Equal Employment Opportunity (EEO) Plan as required by federal regulations.				✓
6	We recommended management contact the Office of Civil Rights (OCR) to confirm that all required document submissions have been made and accepted. In addition, we recommend management obtain the initial award agreement and determine the due dates for these required documents based on the initial award date and implement procedures to ensure compliance.				✓
7	We recommended management conduct annual Health Insurance Portability and Accountability Act (HIPAA) Privacy Audits as required by County Administrative Policies and Procedures (CAPP).	✓			
8	We recommended management continue efforts to procure and implement a case management system.	✓			
9	We continue to recommend develop and enhance internal policies and procedures to adequately support internal operations and ensure compliance with the Code of Ordinances.			✓	

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Rec. No.	PREVIOUS RECOMMENDATION	IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
10	We recommended management adequately secure physical case files when not in the direct custody of an investigator.	✓			

INTRODUCTION

Scope and Methodology

The Office of the County Auditor conducts audits of Broward County's entities, programs, activities, and contractors to provide the Board of County Commissioners, Broward County's residents, County management, and other stakeholders unbiased, timely and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted a follow-up review of our Audit of Professional Standards/Human Rights Section (Report No. 22-03) dated March 24, 2022. On February 7, 2023, the Board of County Commissioners of Broward County adopted a resolution to amend the Broward County Administrative Code which eliminated the Professional Standards/Human Rights Section. The adopted resolution transferred professional standards responsibilities to the Professional Standards Section of the Human Resources Division and human rights responsibilities to the Human Rights Section of the Housing Options, Solutions, and Supports Division. As a result, our office performed follow-up reviews at both divisions. This report pertains to the implementation of recommendations at the Professional Standards Section of the Human Resources Division only.

The objective of our review was to determine the implementation status of previous recommendations for improvement.

Please be advised that the information presented herein is not considered an audit in accordance with Generally Accepted Governmental Auditing Standards. Had we conducted an audit, we may have identified additional findings and concerns.

Our follow-up review included such tests of records and other auditing procedures, as we considered necessary in the circumstances. The review period was October 1, 2022, through July 31, 2024. However, transactions, processes, and situations reviewed were not limited by the review period.

Overall Conclusion

We conclude that of the 15 recommendations in the original report, six recommendations were implemented, three recommendations were partially implemented, three recommendations were not implemented, and three recommendations were not applicable. The status of each of our recommendations is presented in this follow-up report.

OPPORTUNITIES FOR IMPROVEMENT

This section reports actions taken by management on the Opportunities for Improvement in our previous review. The issues and recommendations herein are those of the original review, followed by the status of the recommendations.

1. Complaints were not Investigated Timely in Accordance with Regulations, Agreements, and Standards.

During the previous audit, we found that the Professional Standards/Human Rights Section (PSHRS) did not conduct investigations timely. We performed data analytics on cases based on the manually maintained spreadsheets provided by management. We analyzed data provided by management for all complaints open and closed within the last 5 years and noted the following:

- A. Not Applicable to Professional Standards
- B. The Professional Standards functional area took an average of 140 days to complete an investigation with a range of 0 to 1,134 days. Approximately 66% of cases were not closed within established timeframes as required by Code of Ordinances, guidelines outlined on the section's County website, and PSHRS internal policies.

In addition, we aged all open cases within the Professional Standards functional area to evaluate how long the cases were open as of the date management provided the data. There were 181 cases which were open an average of 588 days as of February 3, 2021. The County's website, states that the goal of the department is to complete all investigations within 180 days and Americans with Disabilities (ADA) investigations within 45 days. Internal PSHRS policies and procedures, required that Equal Employment Opportunity (EEO) investigations be completed within 180 days. The Broward County Administrative Code 19.67 (c), states that Whistle Blower investigations need to be completed 90 days after receiving the allegation.

- C. Case management and investigative steps were not performed timely contributing to the case statistics noted above.

We recommended management take immediate action to:

- A. Establish internal investigative case milestones and timelines for each case type to assist in identifying and addressing cases timely that are likely to fail in meeting performance benchmarks.
- B. Ensure complaints are investigated timely in accordance with regulations, agreements, and standards

Implementation Status:

- A. **Not Implemented.** Management has not established internal investigative case milestones and timelines for each case type to assist in identifying and addressing cases timely that are likely to fail in meeting performance benchmarks.

We continue to recommend management take immediate action to establish internal investigative case milestones and timelines for each case type to assist in identifying and addressing cases timely that are likely to fail in meeting performance benchmarks.

- B. **Partially Implemented.** For a random sample of 30 cases, the Professional Standards section took an average of 600 days to complete investigations with a range of 88 to 1,464 days. Approximately 97% of cases reviewed were not closed within established timeframes as required by Code of Ordinances, guidelines outlined on the section's County website, and PSHRS internal policies.

We noted improvement in management's handling of open cases; however, additional improvement is still needed. The number of open cases decreased by 35% since our prior audit. As of May 28, 2024, we found that cases were open for an average of 259 days, with a range of 13 to 1,565 days which is a significant reduction from the prior audit. We found that 66 of the 111 (59%) open cases already exceeded the established timeframes. This analysis excludes six HIPAA cases as there are no established benchmarks.

We continue to recommend management take immediate action to ensure complaints are investigated timely in accordance with regulations, agreements, and standards.

2. Investigations were not Consistently Completed in Compliance with Regulations, Agreements, and Standards.

During the previous audit, we reviewed a selection of cases for compliance with relevant regulations, agreements, and standards and noted the following:

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- A. Not Applicable to Professional Standards
- B. Not Applicable to Professional Standards
- C. During our previous review of 46 closed professional standards cases (EEO, ADA, Wage Recovery, Living Wage Ethics/Professional Standards) investigated by the section, we noted the following:
 - i. In two of 10 (20%) ethics/professional standards cases tested, a completed questionnaire or a Complaint Form was not retained.
 - ii. In one of 10 (10%) EEO cases tested, a completed questionnaire or a Complaint Form was not retained.

We recommended management:

- A. Not Applicable to Professional Standards.
- B. Implement appropriate procedures to ensure cases are consistently completed in compliance with regulations, agreements, and standards.

Implementation Status:

- A. **Not Applicable**
- B. **Partially Implemented.** Thirteen of the 29 cases (44.8%) were not completed in compliance with the regulations, agreements, and standards. Specifically,
 - i. For nine EEO cases reviewed, the ADA Administrator or designee did not meet with the complainant to discuss the complaint and possible resolution within fifteen (15) calendar days after receipt of the complaint and did not complete an investigation/review of the allegations within thirty (30) calendar days of the meeting and respond in writing to the person(s) who filed the complaint.
 - ii. For four Whistleblower cases reviewed, the Professional Standards section did not report investigative findings and conclusions to the County Administrator within ninety (90) days after receiving the whistleblower complaint.

We continue to recommend management implement appropriate procedures to ensure cases are consistently completed in compliance with regulations, agreements, and standards.

3. PSHRS did not Have Adequate Resources and Processes to Address all Responsibilities Prescribed in the Code of Ordinances.

During our previous review of PSHRS, we noted the following:

- A. PSHRS did not have adequate resources and processes to address all responsibilities prescribed in the Broward County Code of Ordinances.
- B. The average caseload per investigator was 33 cases as of September 30, 2020, which appeared to be excessive.
- C. A staffing analysis had not been adequately performed to estimate the number of staff needed to perform all functions required by the Code of Ordinances in a timely and effective manner.

We recommended management:

- A. Implement processes and allocate the resources needed to adequately meet all responsibilities prescribed in the Code of Ordinances.
- B. Establish workload standards based on an analysis of standards and the average effort needed to investigate each case type and the mix of cases handled by investigators within the section.
- C. Perform a staffing analysis and calculate staffing requirements based on historical and anticipated future case numbers. Once the analysis is complete, management should ensure that staffing within the section is adequate.

Implementation Status:

- A. **Partially Implemented.** We evaluated whether management had sufficient resources to:
 - i. Oversee the implementation of Broward County's ADA Transition Plan Update and evaluate Broward County's compliance with applicable law. **Not Implemented.** Management has not allocated resources to oversee the implementation of Broward County's ADA Transition Plan Update and evaluate Broward County's compliance with applicable law.
 - ii. Investigate and resolve complaints filed by individuals with disabilities alleging discrimination by Broward County agencies on the basis of such disabilities. **Implemented.**

- iii. Coordinate employees' requests for reasonable accommodation. **Implemented**
- iv. Investigate internal cases of alleged employment discrimination, ethics violations, and other violations of Broward County policies. **Implemented**
- v. Identify training needs and conduct seminars to educate Broward County personnel and agencies on equal employment opportunity issues. **Implemented**
- vi. Investigate Whistleblower Complaints. **Implemented.**

We continue to recommend management implement processes and allocate the resources needed to adequately meet all responsibilities prescribed in the Code of Ordinances.

B. **Implemented.**

C. **Not Implemented.** Management has not performed a staffing analysis to calculate staffing requirements based on historical and anticipated future case numbers.

We continue to recommend management perform a staffing analysis and calculate staffing requirements based on historical and anticipated future case numbers. Once the analysis is complete, management should ensure that staffing within the section is adequate.

4. PSHRS did not Have Adequate Safeguards to Ensure its Independence and Address Potential Conflicts of Interest.

During the previous audit, we found that PSHRS did not have adequate procedures to ensure its independence and address potential conflicts of interest. We noted that PSHRS did not have conflict of interest policies and procedures that would;

- A. Define formal requirements to refer cases to either the County Attorney's Office, County Auditor's Office, Office of the Inspector General, or other independent entity when the appearance of a conflict of interest cannot be adequately resolved.
- B. Require investigators to disclose any conflicts of interest when assigned a case prior to conducting an investigation.

We recommended management create conflict of interest policies and procedures that would:

- A. Refer cases to another independent entity when the appearance of a conflict of interest cannot be adequately resolved.
- B. Require investigators to disclose any conflicts of interest when assigned a case prior to conducting an investigation.

Implementation Status:

- A. **Implemented.**
- B. **Implemented.**

5. Professional Standards/Human Rights Section had not Developed an Equal Opportunity Plan as Required by Federal Regulations.

This Opportunity for Improvement from the previous audit is not applicable to the Professional Standards Section of the Human Resources Division.

Implementation Status: Not Applicable.

6. PSHRS did not Adequately Track the Department of Justice's EEO Program Submission Requirements to Ensure Compliance.

This Opportunity for Improvement from the previous audit is not applicable to the Professional Standards Section of the Human Resources Division.

Implementation Status: Not Applicable.

7. Health Insurance Portability and Accountability Act (HIPAA) Privacy Audits were not Conducted as Required by County Administrative Policies and Procedures (CAPP).

During the previous audit, we found that annual HIPAA privacy audits of County agencies were not being conducted by the HIPAA Privacy Officer.

We recommended management conduct annual HIPAA Privacy Audits as required by the CAPP.

Implementation Status: Implemented.

8. PSHRS did not Have a Case Management System to Support Internal Operations and the Adequate Tracking of Cases.

During our previous audit, we noted that PSHRS used manually maintained spreadsheets to manage and track cases rather than an electronic case management system.

We recommended management continue its efforts to procure and implement a case management system.

Implementation Status: Implemented.

9. Policies and Procedures within PSHRS Required Enhancement to Adequately Support Internal Operations and Compliance with the Code of Ordinances.

A. Formal procedures had not been developed or implemented to ensure the following required of the Code of Ordinances are met:

- i. Review and assist in the development of improvements to management controls and procedures of Broward County government;
- ii. Conduct targeted evaluations of agency programs, operations, or activities, and assist Broward County agencies in identifying and resolving organizational issues;
- iii. Identify training needs and conduct seminars to educate Broward County personnel and agencies on disability affairs issues related to compliance with the Americans with Disabilities Act (ADA);
- iv. Identify training needs and conduct seminars to educate Broward County personnel and agencies on equal employment opportunity issues;
- v. Coordinate and monitor Broward County's efforts to comply with the Health Insurance Portability and Accountability Act (HIPAA).

We recommended management develop and enhance internal policies and procedures to adequately support internal operations and ensure compliance with the Code of Ordinances.

Implementation Status: Not Implemented. Management has not developed and enhanced internal policies and procedures to adequately support internal operations and ensure compliance with Code of Ordinances.

We continue to recommend management develop and enhance internal policies and procedures to adequately support internal operations and ensure compliance with the Code of Ordinances.

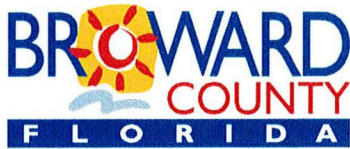
10. Insufficient Space to Adequately Store and Protect Physical Case Files.

During our previous audit, we observed that physical case files were not adequately stored and protected within the PSHRS area.

We recommended management adequately secure physical case files when not in the direct custody of an investigator.

Implementation Status: Implemented.

MANAGEMENT'S RESPONSE




MONICA CEPERO, County Administrator

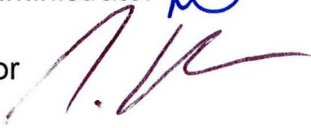
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MEMORANDUM

Date: September 23, 2024

To: Robert Melton, County Auditor

Thru: Dr. Kimm Campbell, Deputy County Administrator 

From: David Kahn, Human Resources Director 

RE: Management Response to Office of the County Auditor's Follow-up Review of Audit of Professional Standards Section of the Human Resources Division

The Broward County Professional Standards Section of the Human Resources Division has reviewed the above referenced Office of the County Auditor's Audit of the section and submits the following as Management's response.

In summary, Management acknowledges the Auditor's notation of the "not implemented" status of the following previous recommendations. The following presents resolutions for Recommendations 1A and 9, and a justification for not implementing Recommendation 3C.

Recommendation Number 1A: Establish internal investigative case milestones and timelines for each case type to assist in identifying and addressing cases timely that are likely to fail in meeting performance benchmarks.

Management Response: The investigative milestones for Professional Standards complaints will be as follows for all case types (except Whistleblower and Whistleblower Retaliation, which will follow the guidelines as set forth in the Ordinance):

- 0-30 Business Days: Intake to Assignment
- 31-150 Business Days: Investigation
- 151-180 Business Days: Report, Review and Signature

These timelines may be extended by the Human Resources Director depending on the complexity of the case and the availability of the individual making the allegation(s), witnesses, and other individuals involved.

Recommendation 3C: Perform a staffing analysis and calculate staffing requirements based on historical and anticipated future case numbers. Once the analysis is complete management should ensure that staffing within the section is adequate.

Management Response: It is difficult to perform a precise staffing analysis based on historical and anticipated future case numbers as case filings and caseloads are dynamic from year to year.

An analysis was conducted comparing Broward County's Professional Standards section with its counterparts in Miami-Dade County and Palm Beach County. While the three Counties do not have the exact same responsibilities, there is enough overlap to determine that staffing resources in Broward County's Professional Standards section are consistent—Broward County has six staff; Palm Beach County has five staff, and a technician; and Miami-Dade County has thirteen staff, but they also conduct external investigations and have an outreach component that provides training on harassment, discrimination, etc.

Recommendation Number 9: Develop and enhance internal policies and procedures to adequately support internal operations and ensure compliance with the Code of Ordinances.

The Professional Standards section has purchased and implemented a case management tracking system ("Wingswept") which tracks and organizes the investigation process. The system is configured to automatically notify the investigator and manager of these milestones.

CC: Monica Cepero, County Administrator
George Tablack, Chief Financial Officer