



Florida Department of TRANSPORTATION

Office of Inspector General
Kristofer B. Sullivan, Inspector General

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Kristofer B. Sullivan

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November 22, 2024

Audit Report No. 24P-005
Mailroom Security

What We Did

The Office of Inspector General (OIG) conducted an audit of the Florida Department of Transportation's (Department) mailroom security. The purpose of this audit was to determine if the Department has sufficient written policies and procedures related to mailroom security. Also, to determine if the Department is securely handling correspondence containing Florida Department of Financial Services (DFS) warrants payable to vendors and correspondence containing revenue payable to the Department. The audit was conducted as a part of our annual work plan for the fiscal year 2023-24.

What We Found

We determined the Department does not have sufficient written policies and procedures related to mailroom security. We identified the following best practices in place by districts: limiting access to employees and visitors to the mailroom, tracking incoming and outgoing mail, locking undeliverable/returned mail in a secure room, and logging all mail containing checks through an electronic system or manually using paper.

We determined the Department does not have written policies and procedures related to securely handling correspondence containing DFS warrants; however, all nine mailrooms are performing steps to secure DFS warrants.

We determined the Department does not have written policies and procedures related to securely handling correspondence containing revenue payable to the Department; however, we identified all nine mailrooms are performing steps to secure correspondence containing revenue payable to the Department.

What We Recommend

We recommend the Office of Support Services Manager work with Central Office, Turnpike, and each District Facilities Manager to establish written policies to ensure mailroom security to protect Department assets, including DFS warrants, and revenue payable to the Department.

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BACKGROUND AND INTRODUCTION

The Florida Department of Transportation's (Department) Support Services Office (SSO) within the Office of Administration, provides administrative support functions to the Department. The SSO is also responsible for the Central Office (CO) mailroom. However, the districts and Florida's Turnpike Enterprise are responsible for their own specific mailrooms, following their own practices and policies.

This project was included as part of the Office of Inspector General (OIG) Annual Audit Work Plan for the Fiscal Year 2023-24.

RESULTS OF REVIEW

We conducted this engagement to determine if the Department has sufficient written policies and procedures related to mailroom security. Additionally, to determine if the Department is securely handling correspondence containing DFS warrants payable to vendors and correspondence containing revenue payable to the Department.

We determined:

- The Department does not have sufficient written policies and procedures related to mailroom security.
- The Department does not have written policies and procedures related to securely handling correspondence containing DFS warrants; however, all nine mailrooms are performing steps to secure DFS warrants.
- The Department does not have written policies and procedures related to securely handling correspondence containing revenue payable to the Department; however, we identified all nine mailrooms are performing steps to secure correspondence containing revenue payable to the Department.

These results are detailed within the Findings.

Finding 1 – Written Policies and Procedures Relating to Mailroom Security

We determined the Department does not have sufficient written policies and procedures related to mailroom security. We identified the following best practices in place by districts: limiting access to employees and visitors to the mailroom, tracking incoming and outgoing mail, locking undeliverable/returned mail in a secure room, and logging all mail containing checks through an electronic system or manually using paper.

Section 215.86, Florida Statutes, (F.S.) (2023), Management Systems and Controls, identifies each Florida state agency and the judicial branch as defined in Section

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216.011, F.S. (2023), shall establish and maintain management systems and internal controls designed to safeguard assets.

Department procedure Topic No. 001-425-060-b, Access Control Policy (2020) policy states, “Access control is essential for ensuring a secure environment for our people and the public we serve. Therefore, the purpose of this policy is to protect our people and assets by controlling who and what enters and leaves our facilities. This policy sets minimum Departmental standards. However, District Secretaries and the Executive Director have the flexibility to implement additional practices and safeguards based upon local conditions.” The policy does not have specific guidance regarding mailroom security.

Since we were unable to identify specific Department guidance related to mailroom security as criteria, we used best practices including the United States Postal Service (USPS) Best Practices for Mail Center Security,¹ USPS Guide to Mail Center Security,² and a Florida Department of Business and Professional Regulation’s (DBPR) 2019-20 Initial Follow-up Review Audit of Mail Room Procedures³ for guidance. From this documentation, we identified the 18 best practices shown in Table 1.

Table 1: Best Practices for Mailroom Security

Criteria	Source
Mailroom access is restricted to mailroom staff.	USPS Guide to Mail Center Security
Control or limit access of employees, visitors, and escorted visitors to the mail center with sign-in sheets, badges, or card readers.	USPS Best Practices for Mail Center Security
Require deliveries to be made in restricted, defined area.	USPS Best Practices for Mail Center Security
Train personnel in mailroom policies and procedures and anything relative to mail security.	USPS Best Practices for Mail Center Security
Ensure appropriate emergency access numbers are posted by or on every phone.	USPS Best Practices for Mail Center Security
Establish incoming and outgoing personal mail procedures.	USPS Best Practices for Mail Center Security
Create, update, and/or review Standard Operating Procedures, Security Procedures.	USPS Best Practices for Mail Center Security
Incoming and outgoing mail should be processed separately from other operations.	DBPR Mailroom Follow-up Review Audit
Incoming mail, including FedEx and courier, should be tracked through a software system or manually. Back-up log should be kept.	USPS Guide to Mailroom Center Security
Annual training on securely handling mail.	USPS Guide to Mailroom Center Security
Mail received by mailroom staff is logged immediately upon receipt.	USPS Guide to Mailroom Center Security

¹ <https://www.gsa.gov/system/files/Mail%20Center%20Security%20Guide%205th%20Edition%20508%20Compliant.pdf>

² <https://about.usps.com/what/corporate-social-responsibility/securing-the-mail/best-practices.htm>

³ https://www.myfloridalicense.com/DBPR/oig/documents/2019-2020/Initial_Follow-up_Review-Audit_of_Mail_Room_Procedures.pdf

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Criteria	Source
Mailroom staff log all mail containing checks through Mail Center Check Log System.	USPS Guide to Mailroom Center Security
All incoming mail is double verified by two mailroom staff members.	USPS Guide to Mailroom Center Security
Mailroom staff distribute general correspondence for all departments into their own departmental mailbox.	USPS Guide to Mailroom Center Security
Require signature for delivered mail.	DBPR Mailroom Follow-up Review Audit
Undeliverable mail returned and locked in secure room.	DBPR Mailroom Follow-up Review Audit
Mailroom processes and procedures reviewed and updated when changes occur or on a two-year cycle.	USPS Guide to Mailroom Center Security
Mailroom staff completes daily outgoing mail tracking form or tracking sheet in system to document the outgoing mail volume.	USPS Guide to Mailroom Center Security

Source: Auditor created based on information from the USPS and the DBPR.

Policies and Procedures Relating to Mailroom Security

We requested documentation from CO, Turnpike, and each district regarding mailroom activities, including mailroom security, to determine if each district properly safeguards state assets as required by Section 215.86, F.S. For the purposes of our audit, security includes the mailroom facility itself and the transporting and processing of mail. Mail includes courier packages from private companies, the USPS, as well as internal Department mail.

For the CO, Turnpike, and each district with best practices, we identified the following:

- Two of the nine mailrooms controlled or limited Department employees/contractors and visitor’s physical access to their mailrooms.
- Five mailrooms tracked their incoming mail manually or electronically through a software system.⁴
- Three mailrooms locked undeliverable/returned mail in a secure location.
- Three mailrooms logged all mail containing checks manually or electronically through a software system.

We recommend the Office of Support Services Manager work with each District Facilities Manager to establish written policies for the CO, Turnpike, and Districts to ensure sufficient mailroom security to protect Department assets.

Finding 2 – Correspondence Containing DFS Warrants

We determined the Department does not have written policies and procedures related to securely handling correspondence containing DFS warrants; however, all nine mailrooms are performing steps to secure DFS warrants.

⁴ Quadient Web Tracking System, Ilobby or FedEx Tracking System

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On-site Visits

We selected a sample of four mailrooms based on their geographic location to the CO to conduct on-site visits.

The following are types of documentation supplied during the mailroom on-site visits:

- bank bag records and email notification of warrants shipped to the mailrooms;
- mailroom procedures, packaging logs for delivering mail, and warrant shipment logs; and
- mailing forms (which documents recipients name and delivery method), a parcel delivery tracker, FedEx, and/or USPS information.

We observed the following during onsite visits of the mailrooms:

- All four mailrooms scan packages electronically, or log via paper, the correspondence containing the DFS warrants payable to vendors.
- Two mailrooms place the package(s) in the mailbox for pick-up.
- Two mailrooms deliver and require signatures to receive the warrants.

Desk Reviews (Mailrooms Not Visited)

In lieu of an on-site visit, we conducted desk reviews for the five remaining mailrooms, which included review of documentation and teleconferences with the mailroom management and/or staff.

The following are types of documentation supplied by the mailrooms:

- log sheets, USPS logs, and bank bag delivery logs;
- photos of the mailrooms, summary of the scanning device capabilities, incoming mail log sheet, and list of employees with access to the mailroom; and
- tracking documentation and overview of mailroom location.

We identified the following while reviewing the documentation and holding working conferences with the five mailrooms:

- All five mailrooms scan electronically, or log via paper, the correspondence containing the DFS warrants payable to vendors.
- Two mailrooms hand deliver warrants once received and require a member of their staff's signature.
- One mailroom places the package(s) in the mailbox for pick-up by a member of their staff.
- Two mailrooms' District Financial Services Office's staff pick up their warrants and are required to sign for the package(s).

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Based on the four site visits and five desk reviews of mailrooms, we identified not every mailroom has a clear chain of custody for correspondence containing revenue payable to the Department; however, we identified there are mailrooms logging/scanning the receipt of the correspondence in an electronic system or manually using paper.

We recommend the Office of Support Services Manager work with CO, Turnpike, and each District Facilities Manager to establish written policies to ensure mailroom security to protect the DFS warrants.

Finding 3 – Correspondence Containing Revenue Payable To The Department

We determined the Department does not have written policies and procedures related to securely handling correspondence containing revenue payable to the Department; however, we identified all nine mailrooms are performing steps to secure correspondence containing revenue payable to the Department.

On-site Visits

During the four mailroom site visits selected in Finding 1, we identified the following relating to securely handling correspondence containing revenue payable to the Department based on the site visits:

- All four mailrooms log the correspondence containing revenue to the Department either manually or in an electronic system.
- One mailroom delivers to their district's Financial Services Office and requires a member of their staff's signature.
- One mailroom delivers to the district's General Accounting Office and requires a member of their staff's signature.
- One mailroom calls the district's Financial Services Office for pick up and physically hands it to a member of their staff.
- One mailroom places the envelope in the district's Financial Services mailbox for pick up by a member of their staff.

Desk Reviews (Mailrooms Not Visited)

In lieu of an on-site visit, we conducted desk reviews for the four remaining districts and Turnpike, which included review of documentation and teleconferences with mailroom management and/or staff.

Through documentation and interviews of the four districts and Turnpike not visited, we identified:

- Three mailrooms place the revenue payable to the Department in the district's Financial Services Offices mailbox for pick-up by a member of their staff.
- One mailroom contacts the district's Financial Services Office for pick-up and requires a member of their staff's signature.

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- One mailroom delivers to the district's Financial Services Office and requires a member of their staff's signature.

Based on the four site visits and five desk reviews of mailrooms not visited, we identified not every mailroom has a clear chain of custody for correspondence containing revenue payable to the Department; however, we identified there are mailrooms logging/scanning the receipt of the correspondence in an electronic system or manually using paper.

We recommend the Office of Support Services Manager work with the CO, Turnpike, and each Districts Facilities Manager to establish written policies to ensure mailroom security to protect revenue payable to the Department.

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APPENDIX A – Purpose, Scope, and Methodology

The **purpose** of this audit was to determine if the Department has sufficient written policies and procedures related to mailroom security. Also, to determine if the Department is securely handling correspondence containing DFS warrants payable to vendors and correspondence containing revenue payable to the Department.

The **scope** of this audit included:

- Section 215.86, F.S (2023), Management Systems and Controls;
- the Department’s policies and procedures pertaining to mailroom security;
- the districts and Turnpike policies and procedures pertaining to mailroom security; and
- industry best practices.

The **methodology** included:

- reviewing applicable statutes and requirements;
- reviewing applicable Department policies, procedures, and guidance;
- reviewing district and Turnpike policies and procedures;
- comparing district and Turnpike policies and procedures to criteria identified; and
- observing district mailroom sites.

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APPENDIX B – Management Response

The Central Office Support Services Manager, Kristin Smith, provided the following response by email on November 12, 2024:

Finding 1 – Written Policies and Procedures Relating to Mailroom Security

Finding: We determined the Department does not have sufficient written policies and procedures related to mailroom security. We identified the following best practices in place by districts: limiting access to employees and visitors to the mailroom, tracking incoming and outgoing mail, locking undeliverable/returned mail in a secure room, and logging all mail containing checks through an electronic system or manually using paper.

Recommendation: We recommend the Office of Support Services Manager work with each District Facilities Manager to establish written policies for the CO, Turnpike, and Districts to ensure sufficient mailroom security to protect Department assets.

Response to Finding: We concur with the finding and recommendation.

Corrective Action: The Office of Support Services Manager will work with the District Mail Center contacts monthly, or quarterly, to establish written policy and procedures to ensure sufficient mailroom security to protect Department assets.

Estimated Completion Date: December 31, 2025

Finding 2 – Correspondence Containing DFS Warrants

Finding: We determined the Department does not have written policies and procedures related to securely handling correspondence containing DFS warrants; however, all nine mailrooms are performing steps to secure DFS warrants.

Recommendation: We recommend the Office of Support Services Manager work with CO, Turnpike, and each District Facilities Manager to establish written policies to ensure mailroom security to protect the DFS warrants.

Response to Finding: We concur with the finding and recommendation.

Corrective Action: The Office of Support Services Manager (Manager) will work with the District Mail Center contacts monthly, or quarterly, to establish written policies and/or procedures to handle correspondence containing DFS warrants. The Manager will share those procedures on SharePoint with all Districts and Turnpike and review them each calendar year.

Estimated Completion Date: December 31, 2025

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Finding 3 – Correspondence Containing Revenue Payable To The Department

Finding: We determined the Department does not have written policies and procedures related to securely handling correspondence containing revenue payable to the Department; however, we identified all nine mailrooms are performing steps to secure correspondence containing revenue payable to the Department.

Recommendation: We recommend the Office of Support Services Manager work with the CO, Turnpike, and each Districts Facilities Manager to establish written policies to ensure mailroom security to protect revenue payable to the Department.

Response to Finding: We concur with the finding and recommendation.

Corrective Action: The Office of Support Services Manager (Manager) will work with the District Mail Center contacts monthly, or quarterly, to establish written policies and/or procedures to ensure mailroom security to protect revenue payable to the Department. The Manager will share those procedures on SharePoint with all Districts and Turnpike and review them each calendar year.

Estimated Completion Date: December 31, 2025

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STATEMENT OF ACCORDANCE

The Department's mission is to provide a safe transportation system that ensures the mobility of people and goods, enhances economic prosperity, and preserves the quality of our environment and communities.

The Office of Inspector General's mission is to provide independent and objective investigative and audit services that promote accountability, integrity, and efficiency within the Florida Department of Transportation and its partners.

This work product was prepared pursuant to Section 20.055, Florida Statutes, (F.S.) (2023), in accordance with the Association of Inspectors General *Principles and Standards for Offices of Inspector General*, and conforms with The Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*.

Please address inquiries regarding this report to the Department's Office of Inspector General at (850) 410-5800.