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September 12, 2025

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Director Asztalos and Chief Inspector General Miguel:

In accordance with section 20.055(8)(a), Florida Statutes, I am pleased to present the Office of Inspector General's Annual Report for Fiscal Year 2024-2025. The report summarizes the accomplishments of staff within the Investigations and Audit Sections during Fiscal Year 2024-2025.

We continue to remain committed to enhancing and promoting accountability, integrity, and efficiency and look forward to continuing to work with you and Agency for Persons with Disabilities staff in Fiscal Year 2025-2026.

Respectfully submitted,

Erin Romeiser

Erin Romeiser
Inspector General

TABLE OF CONTENTS

INTRODUCTION..... 3

MISSION STATEMENT 3

DUTIES AND RESPONSIBILITIES..... 4

INDEPENDENCE..... 5

PROFESSIONAL STANDARDS AND CODE OF ETHICS 5

OFFICE OF INSPECTOR GENERAL ORGANIZATION AND STAFFING..... 5

SUMMARY OF ACTIVITIES FOR FISCAL YEAR 2024-2025..... 6

 INVESTIGATIONS SECTION 7

 INTERNAL AUDIT SECTION 11

 OTHER OFFICE OF INSPECTOR GENERAL ACTIVITIES..... 15

INTRODUCTION

Section 20.055, Florida Statutes (F.S.), establishes an Office of Inspector General within each state agency to provide a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in government. Section 20.055, F.S., also outlines the specific duties of each Inspector General, including the duties and responsibilities for carrying out the auditing and investigative activities. Additionally, section 20.055, F.S., specifies that each Inspector General shall prepare an annual report no later than September 30 of each year, which summarizes the activities of the office during the prior fiscal year, and includes:

- A description of activities relating to the development, assessment, and validation of performance measures;
- A description of significant abuses and deficiencies relating to the administration of programs and operations of the agency disclosed by investigations, audits, reviews, or other activities during the reporting period;
- A description of the recommendations for corrective action made by the Inspector General during the reporting period with respect to significant problems, abuses, or deficiencies identified;
- The identification of each significant recommendation described in previous annual reports on which corrective action has not been completed; and,
- A summary of each audit and investigation completed during the reporting period.

This annual report is presented to the Executive Office of the Governor's Chief Inspector General and the Executive Director of the Agency for Persons with Disabilities (APD) to comply with statutory requirements and to provide APD staff and interested parties with information on the Office of Inspector General's progress in accomplishing its mission.

MISSION STATEMENT

The Office of Inspector General's mission is to promote integrity, efficiency, and accountability within APD through audits and investigations that support process improvement and detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses within the agency. The Office of Inspector General provides independent audits, reviews, assessments, and investigations of agency programs, activities, and functions to assist APD in accomplishing its overall mission to support individuals with unique abilities and their families in living, learning and working within their communities by creating multiple pathways to possibilities.

DUTIES AND RESPONSIBILITIES

In accordance with section 20.055(2), F.S., the Inspector General's duties and responsibilities include:

- Advising in the development of performance measures, standards, and procedures for the evaluation of state agency programs;
- Assessing the reliability and validity of the information provided by the state agency on performance measures and standards, and make recommendations for improvement, if necessary, before submission of such information pursuant to section 216.1827, F.S.;
- Reviewing the actions taken by the state agency to improve program performance and meet program standards and make recommendations for improvement, if necessary;
- Providing direction for, supervising, and coordinating audits, investigations, and management reviews relating to the programs and operations of the state agency, except that when the Inspector General does not possess the qualifications specified in subsection (4), the Director of Auditing shall conduct such audits;
- Conducting, supervising, or coordinating other activities carried out or financed by that state agency for the purpose of promoting economy and efficiency in the administration of, or preventing and detecting fraud and abuse in, its programs and operations;
- Keeping the agency head or, for state agencies under the jurisdiction of the Governor, the Chief Inspector General informed concerning fraud, abuses, and deficiencies relating to programs and operations administered or financed by the state agency, recommending corrective action concerning fraud, abuses, and deficiencies, and reporting on the progress made in implementing corrective action;
- Ensuring effective coordination and cooperation between the Florida Auditor General, federal auditors, and other governmental bodies with a view toward avoiding duplication;
- Reviewing, as appropriate, rules relating to the programs and operations of such state agency and making recommendations concerning their impact;
- Ensuring that an appropriate balance is maintained between audit, investigative, and other accountability services; and,
- Complying with the *General Principals and Standards for Offices of Inspector General* as published and revised by the Association of Inspectors General.

INDEPENDENCE

In accordance with section 20.055(3), F.S., the Inspector General shall be under the general supervision of the agency head for administrative purposes, shall report to the Chief Inspector General, and may hire and remove staff within the Office of Inspector General in consultation with the Chief Inspector General, but independently of APD. The organizational independence of the Inspector General helps to ensure that audits, investigations, and other activities are performed independently.

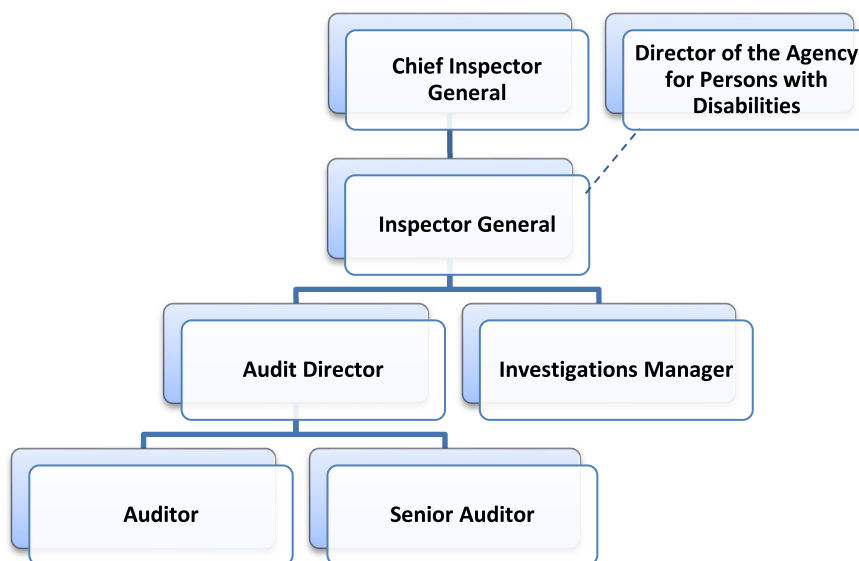
PROFESSIONAL STANDARDS AND CODE OF ETHICS

Pursuant to section 20.055(2)(j), F.S., the Office of Inspector General complies with the *General Principles and Standards for Offices of Inspector General* as published and revised by the Association of Inspectors General. Staff abide by the Florida Code of Ethics for Public Officers and Employees as codified in sections 112.311-112.326, F.S., the Executive Office of the Governor's Code of Ethics, and APD Operating Procedure 5-0002 Code of Ethics. Internal audits are conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing (Standards)* and the Code of Ethics published by The Institute of Internal Auditors, Inc.

OFFICE OF INSPECTOR GENERAL ORGANIZATION AND STAFFING

Office Organizational Chart

The Office of Inspector General consists of five professional positions within two sections: Investigations and Internal Audit. The Office of Inspector General's organizational structure is shown below as of June 30, 2025:



Staff Professional Certifications

Members of the Office of Inspector General staff hold the following professional certifications:

- *Certified Inspector General (1)*
- *Certified Inspector General Investigator (2)*
- *Certified Fraud Examiner (1)*
- *Certified Inspector General Auditor (3)*
- *Florida Certified Contract Manager (1)*
- *Notary Public (2)*

Staff Professional Affiliations

In addition to maintaining professional certifications, Office of Inspector General personnel are active in professional organizations that support audits and investigations. This participation assists staff in maintaining a high level of proficiency in their profession and areas of certification. Members of the Office of Inspector General are affiliated with the following professional organizations:

- Association of Inspectors General
- The Institute of Internal Auditors, Inc.
- Association of Certified Fraud Examiners
- ISACA (Information Systems Audit and Control Association)

Staff Training

With regard to professional training, the Association of Inspectors General specifies that each staff person performing audits, investigations, evaluations, or reviews should receive at least 40 hours of continuing professional education every two years in areas that directly enhances the staff member's professional proficiency. Additionally, the *Standards* require that internal auditors must enhance their knowledge, skills, and other competencies through continuing professional development.

SUMMARY OF ACTIVITIES FOR FISCAL YEAR 2024-2025

Section 20.055(2)(i), F.S., requires each Inspector General to ensure that an appropriate balance is maintained between audit, investigative, and other accountability activities. The Inspector General achieves a balance of activities by monitoring the assignments of ongoing and completed investigative and audit activities on a daily basis. During the fiscal year, the Office of Inspector General completed the following activities:

Summary of Activities Opened by Type during Fiscal Year 2024-2025	Quantity
Investigative Activities	164 ¹
Internal Audit Activities	28 ²
Other Types of Office of Inspector General Activities ³	4

Summary of Activities Closed by Type during Fiscal Year 2024-2025	Quantity
Investigative Activities	165
Internal Audit Activities	20
Other Types of Office of Inspector General Activities	4

INVESTIGATIONS SECTION

Section 20.055, F.S., outlines the investigative duties and responsibilities for Offices of Inspectors General to include in pertinent part:

- Initiating, conducting, supervising, and coordinating investigations designed to detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses in state government;
- Receiving complaints and coordinating all activities of the agency as required by the Whistle-blower's Act pursuant to sections 112.3187- 112.31895, F.S.;
- Receiving and considering the complaints which do not meet the criteria for an investigation under the Whistle-blower's Act and conducting, supervising, or coordinating such inquiries, investigations, or reviews as the Inspector General deems appropriate;
- Reporting expeditiously to the Department of Law Enforcement or other law enforcement agencies, as appropriate, whenever the Inspector General has reasonable grounds to believe there has been a violation of criminal law;

¹ The Investigations Section opened 164 new cases in Fiscal Year 2024-2025; 1 case was carried forward from the previous fiscal year, totaling 165 cases. The review of Critical Incidents is counted as an Investigative Activity.

² The Internal Audit Section opened two audits and one follow-up in Fiscal Year 2024-2025. One audit and one follow-up were carried over from Fiscal Year 2023-2024. Other audit activities include External Audit Coordination (4); Oversight Activities (18); and Outreach, Education, and Management Support (1).

³ Other Office of Inspector General Activities include Reference Checks; Critical Incidents – Sexual Abuse; Cybersecurity Incident Response Team; and Anti-Fraud Activities.

- Conducting investigations and other inquiries free of actual or perceived impairment to the independence of the Inspector General or the Office of Inspector General. This shall include freedom from any interference with investigations and timely access to records and other sources of information;
- Submitting findings when applicable to the subject that is a specific entity contracting with the state or an individual substantially affected, who shall be advised in writing that they may submit a written response within 20 working days after receipt of the findings, and including the response and the Inspector General's rebuttal to the response, if any, with the final investigative report; and,
- Submitting in a timely fashion final reports on investigations conducted by the Inspector General to the agency head, except for whistle-blower's investigations, which shall be conducted and reported pursuant to section 112.3189, F.S.

Summary of Investigations Section Activities in Fiscal Year 2024-2025

The Investigations Section receives complaints and requests for assistance via telephone, letter, email, or in person. Each complaint or request for assistance is reviewed to determine if provisions of sections 112.3187-112.31895, F.S., (Whistle-blower's Act) are met. During Fiscal Year 2024-2025, the Investigations Section received, reviewed, and processed 164⁴ complaints or requests for assistance; 165 complaints or requests for assistance were closed during the fiscal year. Of the 165 complaints or requests for assistance, 5 resulted in internal investigations; 2 were handled as preliminary inquiries; 135 were referred to management, law enforcement and other agencies; 4 were handled as public records requests; 2 were handled as requests for management assistance; and 17 critical incidents were reviewed.

Investigative Activities Completed during Fiscal Year 2024-2025

Type of Investigative Activity	Quantity
Investigations	5
Preliminary Inquiries	2
Management Referrals	129
Referrals to Law Enforcement and Other Agencies	6
Public Records Request	4
Management Assistance	2
Review of Critical Incidents	17
Total	165

⁴ The Investigations Section opened 164 new cases in Fiscal Year 2024-2025; 1 case was carried forward from the previous fiscal year, totaling 165 cases.

Summary of Investigations Closed in Fiscal Year 2024-2025

- **Case Number 25-020**
The Investigations Section initiated an investigation into an allegation that an employee received telephone calls and engaged in communication with a Developmental Disabilities Defendant Program resident by way of the resident's contraband cellular telephone. The allegation was supported.
- **Case Number 25-077**
The Investigations Section initiated an investigation into an allegation that an employee made inappropriate remarks in the workplace. The allegation was supported.
- **Case Number 25-078**
The Investigations Section initiated an investigation into an allegation that a management employee failed to take appropriate action regarding an employee misconduct issue. The allegation was supported.
- **Case Number 25-079**
The Investigations Section initiated an investigation into an allegation that a management employee failed to take appropriate action regarding an employee misconduct issue. The allegation was supported.
- **Case Number 20-031**
The Investigations Section initiated a Whistle-blower investigation into allegations that there were air quality and mold issues at the Sunland Center, that management was unresponsive to concerns about air quality and mold at the Sunland Center, and retaliation. The allegation about air quality and mold issues was supported. The allegation that management was unresponsive to concerns about air quality and mold was not supported. Allegations of retaliation were filed with the Florida Commission on Human Relations (FCHR) and closed by FCHR.

Summary of Recommendations Related to Significant Abuses and Deficiencies Disclosed in Investigations During Fiscal Year 2024-2025

No significant abuses or significant deficiencies were identified by the Investigations Section.

Accreditation

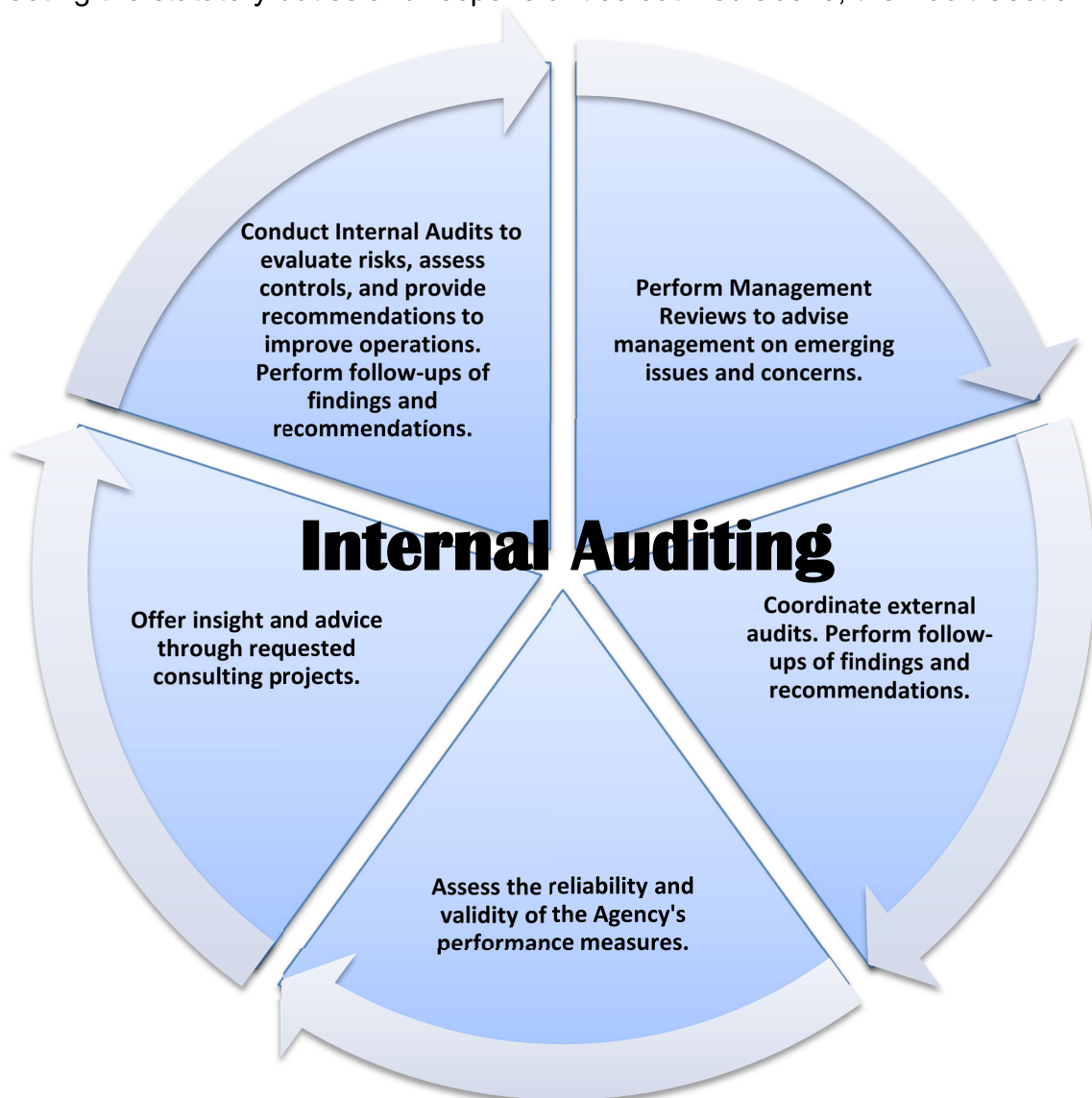
On October 31, 2007, the Chief Inspector General, along with the Commission for Florida Law Enforcement Accreditation, Inc. (Commission) initiated an accreditation program for Florida Offices of Inspectors General. The program was the first of its kind in the nation for agency Offices of Inspectors General. The Investigations Section obtained initial accreditation in June 2021 and became re-accredited by the Commission in June 2024. The Investigations Section submits an annual report regarding compliance with the standards to the Commission and will be assessed by Commission assessors every three years to confirm continued compliance with applicable Commission standards.

INTERNAL AUDIT SECTION

Section 20.055, F.S., outlines the auditing duties and responsibilities for Offices of Inspectors General to include reviewing and evaluating internal controls necessary to ensure the fiscal accountability of the state agency and conducting financial, compliance, electronic data processing, and performance audits of the agency and preparing audit reports of findings.

Audits are conducted in accordance with the *Standards*. All audit reports issued by internal audit staff shall include a statement that the audit was conducted pursuant to the appropriate standards.

In meeting the statutory duties and responsibilities outlined above, the Audit Section can:



Summary of Internal Audit Section Activities in Fiscal Year 2024-2025

During Fiscal Year 2024-2025, the Internal Audit Section continued to work on several ongoing internal audits and completed an audit follow-up. The Audit Section also performed external audit coordination; oversight activities; outreach, education, and management support; and activities related to the quality assurance and improvement program. The table below provides a summary of the audit activities by type.

Audit Activities during Fiscal Year 2024-2025

Type of Audit Activity	Number of Activities
Ongoing Audits	3
Follow-up Audit Activities	2
External Audit Coordination	4
Oversight Activities	18
Outreach, Education, and Management Support	1
Total Audit Activities	28

Follow-Up Audit Activities

240823-01-FUP, APD 6 Month Follow-Up on Auditor General Report No.2024-174 SWFA – Completed September 2024

In a status update dated September 30, 2024, APD management stated that they took some action to address the following recommendation and that the status was partially complete:

- We recommend that FAPD management periodically review quality improvement organization (QIO) staffing qualifications to ensure compliance with Federal regulations.

External Audit Coordination

The Internal Audit Section acted as APD's liaison on three audits conducted by the Auditor General and an audit conducted by the Department of Health and Human Services (HHS) Office of Inspector General. Two of the Auditor General audits and the HHS Office of Inspector General audit carried over into Fiscal Year 2025-2026. The Audit Section's level of coordination of activities varied per project. Activities typically include the following: Coordinating meetings, facilitating relevant communication, being copied on correspondence, and coordinating APD's responses to inquiries and information requests from the external entity.

Oversight Activities

250425-01-OA Risk Assessment and Annual Audit Plan (2024-2025) – Release Date: July 2025

In accordance with section 20.055, F.S., the Internal Audit Section performed a periodic risk assessment and developed its annual and long-term audit plan based on the results of the assessment.

240815-01-OA Office of Inspector General Annual Report (2023-2024) – Release Date: September 2024

In accordance with section 20.055, F.S., the Office of Inspector General prepared an annual report summarizing the activities of the office during the preceding fiscal year.

240913-01-OA Legislative Budget Request Schedule IX: Major Audit Findings and Recommendations – Completed: September 2024

The Internal Audit Section prepared the *Schedule IX: Major Audit Findings and Recommendations* for the Agency's Legislative Budget Request, which is required on an annual basis. Schedule IX is designed to inform decision makers on recent major findings and recommendations found in Auditor General and Office of Inspector General audit reports issued during the current and previous fiscal year. The Schedule IX also provides information on the status of action taken to correct reported deficiencies and is cross-referenced to any legislative budget requests to help implement audit recommendations.

Other oversight activities included:

- Internal/External Assistance - Assisted internal and external customers on various topics.
- Catalog of State Financial Assistance Project Reviews – Reviewed APD's documentation related to ten state projects.
- Chief Inspector General Support – Assisted on requests from the Office of the Chief Inspector General.

Outreach, Education, and Management Support

For management support, the Internal Audit Section staff participated in various APD meetings throughout the year. Meeting topics included operational updates and emergency operations. Information obtained from the meetings helped the Internal Audit Section stay informed of current issues affecting APD and provided opportunities to offer informal recommendations.

Quality Assurance and Improvement Program

Throughout the year, the Audit Director monitors engagement activities through engagement planning, supervision, and review, as well as standardized procedures and approvals. The Audit Director obtained auditee feedback and communicated the information to the Inspector General. Additionally, the Audit Director conducted a transition review of the Internal Audit Section activities during Fiscal Year 2024-2025 to evaluate conformance with the Standards.

Significant Outstanding Recommendations from Prior Annual Reports

- OIG Report 221018-01-IA, Identity Management and Access Control, Issued February 2024

Due to the nature of this audit, the outstanding recommendations are confidential and exempt from public disclosure pursuant to section 282.318(4)(g), F.S. The audit recommended improving information security controls related to Identity Management and Access Control.

- OIG Report No. 220810-01-IA, Arc of Florida Contract Audit, Issued May 2023.

Two recommendations remain open. The first open recommendation was for Contract Administration to perform required contract monitoring in accordance with Contract Administration and Management Procedures. The other open recommendation was for Contract Administration to obtain provider Single Audit reports prior to and after a contract start date to assess provider risk and to determine whether timely and appropriate corrective action has been taken with respect to audit findings and recommendations.

- OIG Report 211012-01-IA, Security Continuous Monitoring Audit, Issued June 2022

Due to the nature of this audit, the outstanding recommendations are confidential and exempt from public disclosure pursuant to section 282.318(4)(g), F.S. The audit recommended improving information security controls related to Security Continuous Monitoring.

Summary of Findings and Recommendations Related to Significant Abuses and Deficiencies Disclosed in Internal Audits During Fiscal Year 2024-2025

No significant abuses or significant deficiencies were identified by the Audit Section.

Other Office of Inspector General Activities

In addition to performing investigations and audits, the Office of Inspector General also performs the following services and activities:

Reference Checks

The Office of Inspector General performs personnel reference checks against Office of Inspector General case files at the request of the Office of Human Resources. In Fiscal Year 2024-2025, the Office of Inspector General performed 419 reference checks for re-hires, promotions, and other personnel actions.

Critical Incident – Sexual Abuse

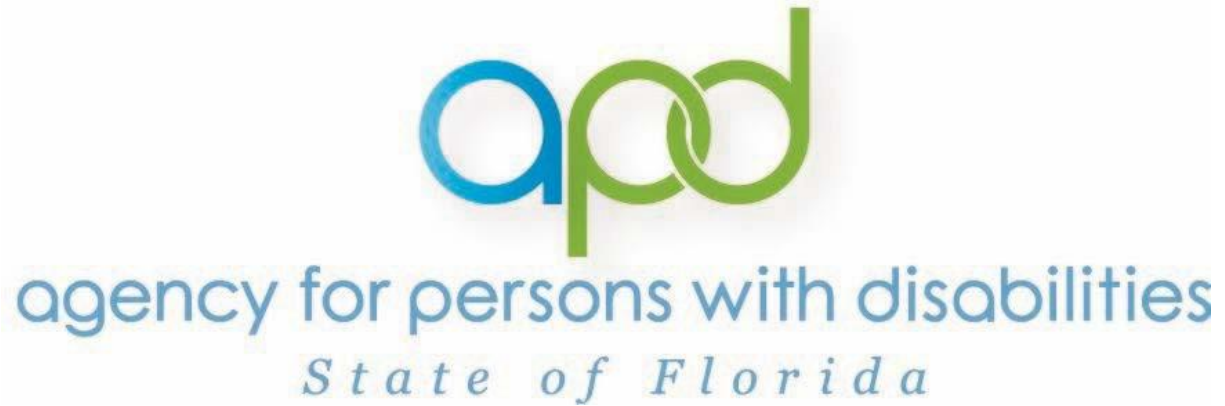
The Office of Inspector General receives copies of Critical Incidents – Sexual Abuse in accordance with section 393.135, F.S. The Office of Inspector General monitors allegations within the incident reports by tracking and following up on the status and resolution of the incidents. During Fiscal Year 2024-2025, the Office of Inspector General monitored 17 Critical Incident – Sexual Abuse incidents.

Cybersecurity Incident Response Team

The Cybersecurity Incident Response Team responds to suspected cybersecurity incidents by identifying and controlling incidents, notifying designated Cybersecurity Incident Response Team responders, and reporting findings to APD management. The Office of Inspector General is a core member of the Cybersecurity Incident Response Team for APD. Additionally, during Fiscal Year 2024-2025, the Office of Inspector General served as non-technical observers for the Florida Digital Service and Cyber Florida Cybersecurity Incident Response Team Exercises.

Anti-Fraud Activities

The Office of Inspector General is responsible for coordinating APD's anti-fraud activities. The Office of Inspector General presents fraud deterrence information to internal and external audiences in an effort to identify or prevent significant violations of governing directives.



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