



# DEPARTMENT OF MILITARY AFFAIRS

## *Office of Inspector General*

September 30, 2025

Major General John D. Haas  
The Adjutant General  
Department of Military Affairs  
St. Francis Barracks  
P.O. Box 1008  
St. Augustine, Florida 32085-1008

Ms. Melinda Miguel, Chief Inspector General (CIG)  
Office of the Governor  
The Capitol, Suite 1902  
Tallahassee, Florida 32399-0001

Dear General Haas and CIG Miguel:

In accordance with Section 20.055(8), Florida Statutes, I am pleased to submit the Department of Military Affairs' (Department) Office of Inspector General's (OIG) Annual Report for Fiscal Year 2024-2025. This report provides an overview of the OIG's activities in fulfillment of its statutory duties and highlights our accomplishments conducted throughout the fiscal year.

The OIG extends its appreciation to you and Department management for your continued support, assistance, and cooperation throughout the year. We remain dedicated to the goals of the Department and to our work to provide a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency.

Respectfully,

Jennifer L. Ranick  
Inspector General  
Department of Military Affairs



**DEPARTMENT OF MILITARY AFFAIRS**  
*Office of Inspector General*

**ANNUAL REPORT**  
**FY 2024-2025**



TABLE OF CONTENTS

Executive Summary.....3  
Background.....3  
Mission Statement.....3  
Organizational Structure.....4  
Professional Training.....4  
Professional Affiliations.....5  
Internal Audit Activity.....5  
Risk Assessment and Audit Plan.....7  
Internal Intake and Investigation Activity.....8  
Other Activities.....10

## EXECUTIVE SUMMARY

In accordance with Section 20.055(8)(a), Florida Statutes, this report summarizes the activities and accomplishments of the Florida Department of Military Affairs' (Department) Office of Inspector General (OIG) during the 2024-2025 fiscal year.

- Received, reviewed, and processed 101 complaints and requests for assistance by state employees, management, the public and members of the Florida National Guard;
- Completed two statewide enterprise audits, as detailed in the Internal Audit Activity Section, and substantially completed an internal audit on Cooperative Agreements;
- Performed an Internal Assessment of the internal audit activity of the Office of Inspector General;
- Performed a semiannual and annual review of the Family Readiness Program to meet statutory requirements;
- Assessed the reliability and validity of the Department's performance measures; and
- Coordinated audit response, follow-up and corrective actions for prior audits.

## BACKGROUND

The Department, headquartered at St. Frances Barracks in St. Augustine, Florida, is composed of the Florida Army National Guard and the Florida Air National Guard. Both branches are administered by Major General John Haas, The Adjutant General, an appointee of the Governor of Florida, and fall under the command of the Governor.

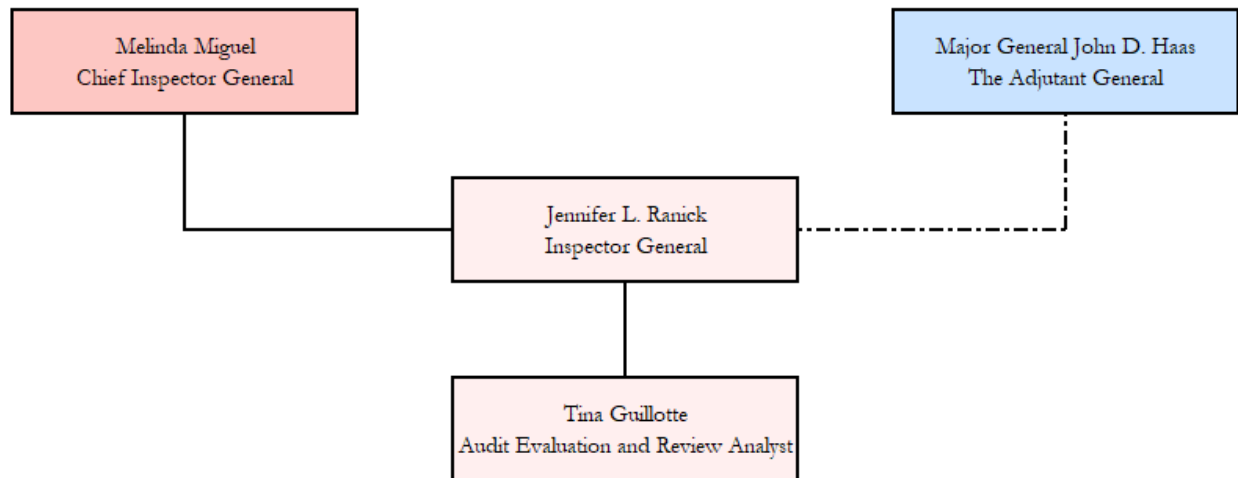
The Department provides management oversight of the Florida National Guard which provides units and personnel ready to support national security objectives; to protect the public safety of citizens; and to contribute to national, state and community programs that add value to the United States of America and to the State of Florida. During the 2024-2025 fiscal year, the Department had 454 full-time equivalent employees and an operating budget of approximately \$150 million.

The OIG provides a central point for coordination of, and responsibility for, activities that promote accountability, integrity, and efficiency in government. We keep the Adjutant General and the Chief Inspector General informed concerning fraud, waste, abuse, and deficiencies relating to programs and operations administered or financed by the Department, recommend corrective action concerning fraud, waste, abuses, and deficiencies, and report on the progress made, if any, in implementing corrective action.

## MISSION STATEMENT

The mission of the OIG is to assist the Department and its employees in maintaining the highest level of accountability, integrity, efficiency, and compliance within programs and activities.

## ORGANIZATIONAL STRUCTURE



The OIG is staffed with two positions: the Inspector General, who performs specific statutorily mandated duties, audits and investigations, and the Audit Evaluation and Review Analyst position, who performs audits and assists the Inspector General in their activities. The Inspector General is a Certified Inspector General, Certified Inspector General Investigator, and Certified Inspector General Auditor.

## PROFESSIONAL TRAINING

The Association of Inspectors General requires continuing professional education at a minimum of forty hours every two years that directly enhances staff's professional proficiency. Furthermore, auditing standards require internal audit staff to maintain and continually develop their competencies to improve the effectiveness and quality of internal audit services. Internal auditors must pursue continuing professional proficiency through education and training.

During the 2024-2025 fiscal year, the OIG staff received benefits from training which included:

- Auditing and Accounting
- Fraud Prevention and Detection
- Cyber Awareness and Security
- Artificial Intelligence and Best Practices
- Safety
- Phishing and Ransomware
- Behavioral Ethics

## PROFESSIONAL AFFILIATIONS

With certifications noted previously, the OIG staff is also affiliated with the following professional organizations:

- National Association of Inspectors General (AIG)
- Florida Chapter of the Association of Inspectors General
- Association of Governmental Auditors (AGA)
- Information Systems Audit and Control Association (ISACA)
- Institute of Internal Auditors (IIA)

## INTERNAL AUDIT ACTIVITY

The authority of the internal audit function is established under Section 20.055, Florida Statutes, and the OIG Internal Audit Charter. The responsibility of the internal audit function is to promote accountability, integrity, and efficiency within the Department. The OIG maintains organizational independence.

During the 2024-2025 fiscal year, the OIG transitioned to conducting audits in conformance with the Global Internal Audit Standards (Standards) which became effective in January 2025. These standards require an internal audit plan that supports documented strategies, objectives, and risks. The standards require risk-based plans be established to determine the priorities of the internal audit activity, consistent with the Department's goals. The plan will show the individual audits to be conducted during each year and related resources to be devoted to the respective audits.

Audit responsibilities of the OIG include:

- Conduct compliance, information technology, performance and operational audits of the Department to identify and recommend corrective action for deficiencies or matters of noncompliance.
- Conduct consulting activities in order to provide independent advisory services to Department management.
- Assess the reliability and validity of Department performance measures.
- Ensure effective coordination and cooperation with the Office of the Auditor General and other governmental bodies to ensure proper coverage and minimize duplication of effort.
- Conduct risk assessments and audit plans.
- Monitor the implementation of the Department's response to internal and external audit reports.
- Develop and maintain a quality assurance and improvement program that covers all aspects of the internal audit activity, with an external assessment conducted every three years.
- Participate in enterprise projects and provide assistance as requested by the Chief Inspector General.

During the 2024-2025 fiscal year, the OIG had the following internal audit accomplishments:

#### *Enterprise-wide Cybersecurity Audit of Asset Management*

The objective of this audit was to evaluate Department controls and compliance with asset management requirements contained in the Florida Cybersecurity Standards (Rules 60GG-2.001 through 60GG-2.006, F.A.C.). The Florida Cybersecurity Standards establish cybersecurity standards that state agencies must comply with in the management and operation of state information technology (IT) resources. The rules are modeled after the National Institute of Standards and Technology (NIST) Framework for Improving Critical Infrastructure Cybersecurity. (See Rule 60 GG-2.001(1)(b), F.A.C., for additional information.) This engagement was an enterprise-wide audit performed in conjunction with the Executive Office of the Governor, Office of the Chief Inspector General. This audit resulted in one finding which was agreed upon by management.

#### *Enterprise-wide Audit of Vendor Preference in Contracting*

The purpose of this audit was to determine and evaluate whether there was a trend in vendor preference in Department contracts. This was a risk based compliance audit of all contracts executed by the Department for the preceeding three fiscal years. This engagement was an enterprise-wide audit performed in conjunction with the Executive Office of the Governor, Office of the Chief Inspector General. This audit resulted in no findings.

#### *Performance Measures*

In accordance with Section 20.055 (2)(b), Florida Statutes, each agency's Office of Inspector General (OIG) is required to assess the reliability and validity of the information provided by the agency on performance measures and standards to be submitted to the Executive Office of the Governor (EOG). However, Chapter 2024-228, Laws of Florida, Section 106, specified that state agencies were not required to develop or post a Long-Range Program Plan (LRPP) for fiscal year 2025-26, except in certain circumstances, including a major reorganization and/or a critical need to update the performance measures and standards. Neither exception was present at the Department, therefore the LRPP for fiscal year 2024-25 remained in effect for fiscal year 2025-26. To meet the requirements of the statute, the OIG asserted that the review and validation of the fiscal year 2024-25 LRPP performance measures remained in effect as well.

#### *Family Readiness*

For the 2024-25 fiscal year reporting period, the State of Florida Legislature did not approve funding for the program; therefore, the program had no transactions for purposes of the statutorily required audit or semi-annual review. However, Section 250.5206(6), Florida Statutes, requires the Inspector General of the Department to conduct a semi-annual review and an annual audit of the program and issue reports thereon. Consequently, a semi-annual letter was issued for the six-month period ending December 31, 2024 in January 2025, and a letter was issued for the twelve month period ending June 30, 2025 in July 2025.

Because it is unknown as to whether the Florida Legislature will provide funding in the future, the program is considered dormant until such time when funding is provided. However, because Florida

Statute requires the annual audit/semi-annual review to be conducted, the same process will be performed until such time as the statutory requirement is removed, or funding becomes available.

### *Quality Assurance and Improvement Program - Internal Assessment*

The OIG has established quality assurance processes in conformance with the Standards. Ongoing monitoring is an integral part of the supervision, review, and measurement of internal audit activities. Continuous monitoring activities have been established through engagement planning, supervision, and review, as well as standardized procedures and approvals. An internal assessment of the internal audit activity is conducted by the OIG annually and submitted to the Adjutant General. In addition, an external assessment of the internal audit activity is conducted by the State of Florida Auditor General once every three years.

### *Audit Response Coordination and Follow-Up*

The OIG provides a single point of contact for external agencies that audit the Department. This is done to ensure effective coordination and cooperation between the Department and the Office of the Auditor General and other governmental bodies, and to minimize duplication of effort. We coordinate information requests and responses and assist in scheduling meetings for these entities. During the 2024-2025 fiscal year, we coordinated the following external engagements:

Office of the Auditor General

- Statewide Financial Statement audit for the fiscal year ended June 30, 2024
- Six-Month status for Operational Audit No. 2024-134

We conducted an internal follow-up to the State Active Duty Audit completed during the fiscal year. We verified the completion of the recommendations, which resulted in the closure of the two findings.

### *Review of Corrective Actions for Prior Year Audits*

Section 20.055(8)(c), Florida Statutes, requires the identification of each significant recommendation described in previous annual reports on which corrective action has not yet been completed. There have been no significant recommendations described in previous annual reports for which corrective action has not been implemented.

## RISK ASSESSMENT AND AUDIT PLAN

Section 20.055, Florida Statutes, requires the OIG to develop long-term and annual audit plans based on periodic risk assessments of the Department. This helps ensure the OIG is responsive to management concerns and that those activities determined to have the greatest risks are identified and scheduled for review.

A risk assessment was conducted which included all programs within the Department. The risk assessment process is used to evaluate potential work based upon the knowledge of the current events and accumulated knowledge of senior staff to ensure that the OIG's mission is met. The risk assessment methodology included:

- Reviewing program objectives, financial information, applicable laws, various reports



including internal and external audit reports, and other available program data.

- Inquiring with directorates and key employees regarding the complexity of their operations and obtaining their insight into operations and associated risks.
- Inquiring whether there has been any change in management (chain of command) or organizational structure.
- Inquiring whether there have been any major changes in operations, programs, systems, or internal controls.
- Considering Information Technology systems and security.
- Considering the potential for loss or theft of assets, possibility of not meeting program objectives, and whether or not there were any health, safety or welfare issues for the public, employees, clients, users, or recipients of program benefits.
- Reviewing previous allegations and complaints and considering their relevance to a specific program or as a potential audit topic.

The information was ranked based on the unit's relative risk factors such as: size of budget and flow of funds; complexity and decentralization of operations; existence of certain internal control elements (i.e., policies and procedures, monitoring systems); experience of management; and the last time the program was audited by the OIG, the Auditor General, or other oversight authority.

Using the results of the risk assessment, an audit plan was prepared for work to be performed for the 2025-2026 fiscal year. By statute, the plan was submitted to the Adjutant General for approval with copies of the approved plan submitted to the Governor's Chief Inspector General and the Auditor General.

During the 2025-2026 fiscal year, audit resources will be allocated to the following engagements:

- Enterprise Audit on Data Protection
- Camp Blanding Management Trust Fund
- Camp Blanding Post Exchange and Cooper Hall Events
- Joint Enlistment Enhancement Program
- Construction Contracts

In addition to the above engagements, we will also conclude the prior year audit on Cooperative Agreements and complete our annual recurring projects.

### INTERNAL INTAKE & INVESTIGATION ACTIVITY

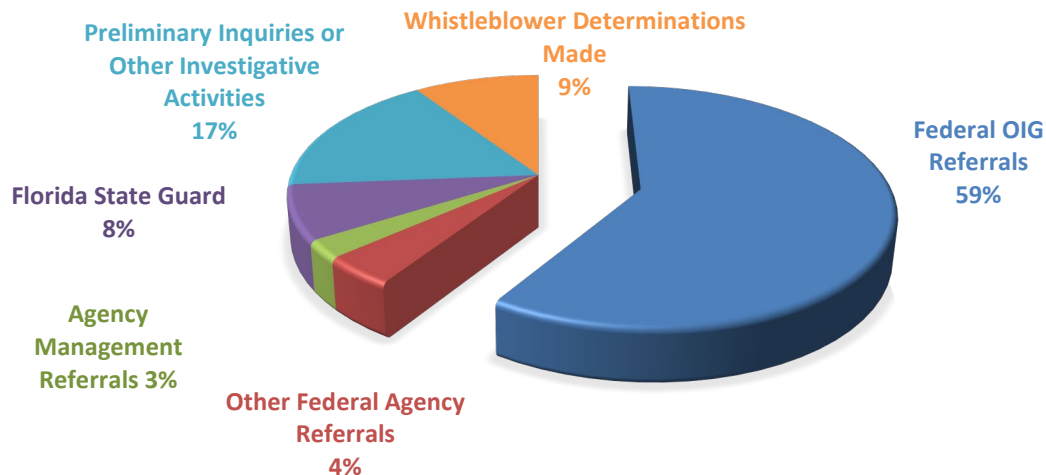
The OIG is responsible for the management and operation of the Department's internal investigations as they relate to state employees and programs. In addition, the Department has a Command Inspector General who is tasked with all Federal investigations relating to the soldiers and airmen themselves. Investigations are designed to deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses.

The investigative duties and responsibilities of the Inspector General, as defined in Section 20.055(7), Florida Statutes, include:

- Receiving complaints and coordinating activities of the Department in accordance with the Whistle-Blower's Act pursuant to Sections 112.3187-112.31895, Florida Statutes.
- Receiving and considering complaints that do not meet the criteria for an investigation under the Whistle-Blower's Act and conducting, supervising, or coordinating inquiries, investigations, or reviews, as the Inspector General deems appropriate.
- Reporting expeditiously and appropriately to the Department of Law Enforcement or other law enforcement agencies when the Inspector General has reasonable grounds to believe there has been a violation of criminal law.
- Conducting investigations and other inquiries free of actual or perceived impairment to the independence of the Inspector General or the OIG. This includes freedom from any interference with investigations, timely access to records, and other sources of information.
- Submitting timely final reports on investigations conducted by the Inspector General to the Chief Inspector General and the Adjutant General, except for whistle-blower's investigations, which are conducted and reported pursuant to Section 112.3189, Florida Statutes.

### *Intake Activities*

The chart below depicts the complaint intake activities conducted during the 2024-2025 fiscal year:



During the current reporting period, the Inspector General received 101 complaints by telephone, letter, or e-mail. All complaints received were evaluated to determine if whistle-blower status, in accordance with Sections 112.3187-112.31895, Florida Statutes, the Whistle-blowers Act, was warranted. No complaints received during the 2024-25 fiscal year reporting period were designated as whistle-blower status. We received 70 complaints which, based upon preliminary review, were determined to be of a Federal nature and, consequently, not within the jurisdiction of the Department's state OIG. These matters were referred to the Command Inspector General for the

Florida National Guard. We also received complaints involving outside Federal Agencies and the Florida State Guard which were referred outside the Department.

There were no full investigations conducted during the fiscal year. However, we did resolve twenty issues in a timely manner with no formal investigation deemed necessary. These complaints were reviewed and found to be unsubstantiated or resolved with coordination of management. Most of these issues were State Active Duty related.

### OTHER ACTIVITIES

The Inspector General participated as a non-technical observer for the annual Florida Digital Service (FLDS) Cybersecurity Incident Response Team (CSIRT) training exercise observing the State University System Board of Governors. The Inspector General provided feedback to FLDS on CSIRT soft skills such as team engagement, communication, coordination, teamwork, and compliance with policies and procedures.

In addition, the OIG provided management guidance on various issues regarding policy and program administration, assistance and information to the Chief Inspector General's Office as required and requested, and fulfilled public records requests as deemed necessary.