

Department of Management Services Office of Inspector General



Annual Report for Fiscal Year 2024-25

September 24, 2025

Pedro Allende
Secretary

Heather D. Robinson
Inspector General



Office of Inspector General
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Ron DeSantis, Governor
Pedro Allende, Secretary

September 24, 2025

Pedro Allende, Secretary
Department of Management Services
4050 Esplanade Way
Tallahassee, Florida, 32399-0950

Melinda M. Miguel, Chief Inspector General
Executive Office of the Governor
1902 The Capitol
Tallahassee, Florida 32399-0001

Dear Secretary Allende and Chief Inspector General Miguel:

Enclosed is the annual report for the Department of Management Services' Office of Inspector General, submitted in accordance with section 20.055, Florida Statutes. This report details the activities and key achievements of our office throughout Fiscal Year 2024-25.

The report underscores our dedication to the Department's mission and our ongoing efforts to promote accountability, integrity, and public trust within government. For further information or questions, please contact me. Thank you for your continued support of our work.

Respectfully,

Heather D. Robinson
Inspector General
Department of Management Services



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Office of Inspector General
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Introduction

An Office of Inspector General is established in each state agency to provide a central point for coordination of, and the responsibility for, activities that promote accountability, integrity, and efficiency in government. Section 20.055, Florida Statutes (F.S.), defines the duties and responsibilities of agency inspectors general. The statute also requires that the Inspector General prepare an annual report, no later than September 30 of each year, summarizing the activities of the office during the immediately preceding state fiscal year. This report includes, but is not limited to:

- 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.
- A summary of each audit and investigation completed during the reporting period

To comply with statutory requirements and to provide Department of Management Services (Department) staff and interested parties with information on the Office of Inspector General's progress in accomplishing its mission, this annual report is presented to the Secretary of the Department and the Chief Inspector General.

The mission of the Office of Inspector General is to promote effectiveness, efficiency, and quality within the Department. The Office of Inspector General provides independent reviews, assessments, and investigations of Department programs, activities, and functions to assist the Department in accomplishing its overall mission. Additionally, the Office of Inspector General offers consulting services to assist management in their efforts to maximize effectiveness and efficiency.

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 the Department. The organizational independence of the Inspector General helps to ensure that audits, investigations, and other activities are performed independently.

Pursuant to state statute, the Office of Inspector General has full, free, and unrestricted access to all Department activities, records, data, properties, functions, and personnel necessary to effectively carry out its responsibilities.



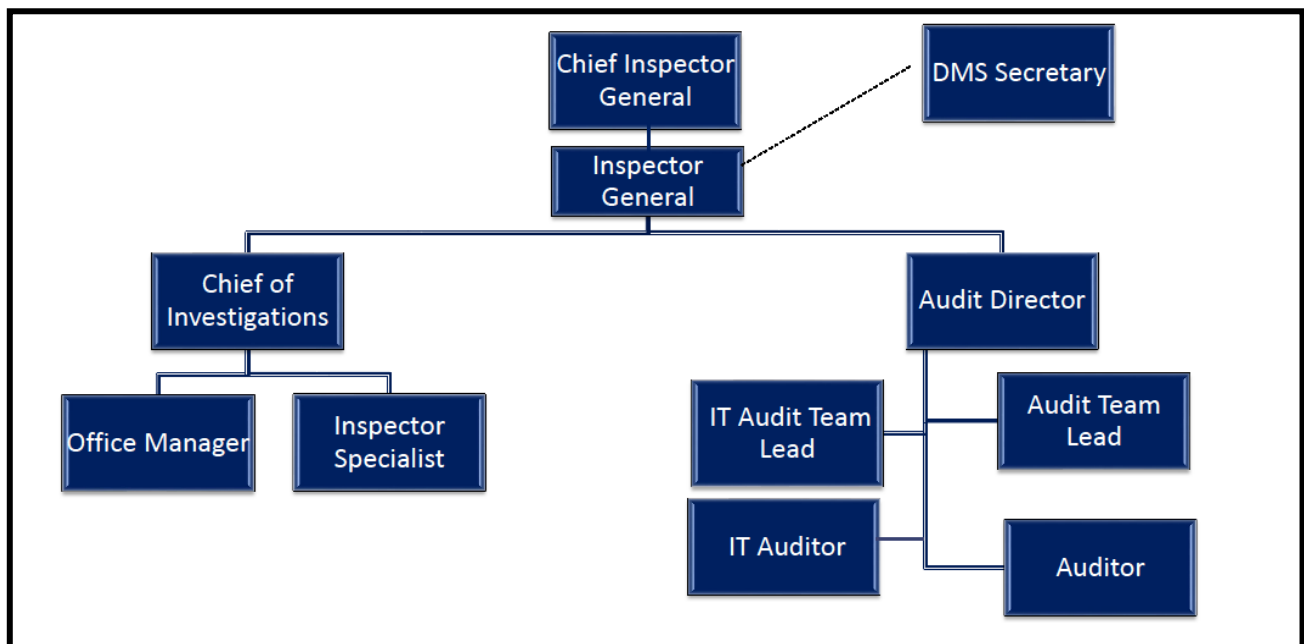
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Professional Standards and Code of Ethics

Pursuant to section 20.055, F.S., the Office of Inspector General complies with the *Principles and Standards for Offices of Inspector General* as published and revised by the Association of Inspectors General. Staff also abide by the *Florida Code of Ethics for Public Officers and Employees* as codified in section 112.311-112.326, F.S., the Executive Office of the Governor's Code of Ethics, and Department Administrative Policy HR 07-105, *Code of Ethics*. Internal audits were conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing (Standards)* and the *Code of Ethics* as published by the Institute of Internal Auditors, Inc.¹

Organizational Structure and Staffing

The Office of Inspector General consists of the Inspector General and eight staff positions. The Office of Inspector General is organized into two sections: Investigations and Audit.



The Office of Inspector General's organizational structure, as of June 30, 2025.

Office of Inspector General personnel are highly qualified and bring various backgrounds and expertise to the Department. The collective experience spans a variety of disciplines including audit, accounting, contracting, information technology, and investigations.

¹ Effective January 2025, all new audit engagements are conducted using the *Global Internal Audit Standards* published by the Institute of Internal Auditors, Inc.



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Professional Credentials, Affiliations, and Qualifications

Credentials

Office of Inspector General staff members continually seek to enhance their abilities and contributions to the office and the Department. Many staff members obtained specialized certifications that demonstrate their knowledge, motivation, and commitment to the profession. Additionally, one staff member maintained their Certified Public Accountant (CPA) license. Each staff member's hard work and dedication were instrumental in achieving these accomplishments:

Credentials	No.	Credentials	No.
Certified Inspector General (CIG)	3	Certified Internal Auditor (CIA)	1
Certified Inspector General Auditor (CIGA)	3	Certified Information Systems Auditor (CISA)	2
Certified Inspector General Investigator (CIGI)	3	Florida Certified Contract Manager (FCCM)	3
Certified Inspector General Inspector/Evaluator (CIGE)	2	Certified Public Manager (CPM)	1
CompTIA Security+	2	Notary Public ²	3

Affiliations

Office of Inspector General staff members participated in several professional organizations to maintain proficiency in their areas of expertise and certification. These associations allow them to participate in professional development activities. Office of Inspector General staff members are affiliated with the following professional organizations that support audit and investigative activities:

- ISACA
- Association of Inspectors General
- The Institute of Internal Auditors, Inc.
- Association of Government Accountants
- Florida Society of Certified Public Managers
- American Institute of Certified Public Accountants



Cybersecurity Trainings

The Office of Inspector General was able to participate in multiple Cybersecurity webinars and Office of the Chief Inspector General sponsored trainings in Fiscal Year 2024-25. These training courses enabled staff to gain cybersecurity knowledge and skills. The following courses included, but were not limited to:

- Asset Management
- Phishing and Ransomware
- Certified Internal Auditor (CIA)
- Auditing the Cybersecurity Program
- Introduction to Supply Chain Risk Management
- Introduction to Artificial Intelligence and Best Practices
- Detecting and Investigating Suspicious Privileged Account and Logon Activity

² A notary public holds a commission, which is a type of license granted by a state government.



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Accreditation

The Office of Inspector General's investigative function was reaccredited by the Commission for Florida Law Enforcement Accreditation, Inc. (CFA) on October 3, 2024.



Left to Right: Chief of Investigations Lori Van Riper and Senior Investigator Paula Harlow.



Left to Right: CFA Executive Director Stacy Lehman, Senior Investigator Paula Harlow, Former Interim Inspector General Steven Meredith, Chief of Investigations Lori Van Riper, and Sheriff Billy Woods.

Advisory Services

During Fiscal Year 2024-25, the Office Inspector General participated in the following high-level projects designed to proactively address significant risks, improve efficiency, and enhance the overall effectiveness of the Department.

Performance Measure Review

Section 20.055, F.S., requires the Inspector General to advise in the development of performance measures, assess the validity and reliability of the performance measures, and make recommendations for improvement, if necessary. We assessed one performance measure for People First and noted that the requested change to the measure did not change the method of calculation or the validity or reliability of the measure.

Assistance Activities

Cybersecurity Incident Response Team (CSIRT)

CSIRT responds to suspected cybersecurity incidents by identifying and controlling incidents, notifying designated CSIRT responders, and reporting findings to Department management. During the fiscal year, the Office of Inspector General coordinated, assisted, and sent law enforcement referrals on 15 separate CSIRT incidents. The Office of Inspector General staff also offered consultative services to assist in the identification of process improvements related to the CSIRT incidents.

CSIRT Training Exercises

Members of the Office of Inspector General staff participated as non-technical observers for the annual Florida [Digital Service] CSIRT training exercises that were conducted in October 2024, to include observing the Department of Elder Affairs and the Department of Health. The Office of Inspector General staff provided feedback to the Florida [Digital Service] on CSIRT soft skills, such as team engagement, communication, coordination, compliance with their policy and procedures, and teamwork.



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Legislative Budget Requests

The Office of Inspector General prepared the *Schedule IX: Major Audit Findings and Recommendations (Schedule IX)* for the Legislative Budget Request of the Department. *Schedule IXs* are designed to inform decision makers of recent major findings and recommendations found in Auditor General and Office of Inspector General reports issued during the current and previous fiscal years. *Schedule IXs* also provide information on the status of actions taken to correct reported deficiencies and is cross-referenced to any budget issues for funding needed to implement audit recommendations.

Florida Single Audit Act (FSAA) Activities

The Office of Inspector General reviewed the Department's submissions for the new Catalog of State Financial Assistance (CSFA) numbers to the Department of Financial Services. Additionally, the Office of Inspector General assisted management and external parties with the FSAA processes and requirements.

Executive Order 20-44

On February 20, 2020, Governor Ron DeSantis signed Executive Order 20-44 regarding sole-source, public-private agreements and other specific contracts and agreements. As part of the instructions, agencies must submit an attestation form to their Office of Inspector General each year by May 31st. The Office of Inspector General coordinated with Department management to ensure the timely submission of the annual attestation.

Office of Inspector General Quality Assurance and Improvement Program

The Office of Inspector General is statutorily required to follow the *Standards*. Standard 1300 requires that the chief audit executive³ develop and maintain a Quality Assurance and Improvement Program (QAIP) that covers all aspects of the internal audit activity. The QAIP consists of both an internal quality assurance program, that is ongoing and includes continuous supervision and periodic self-assessments; and external quality assessments conducted by the Auditor General every three years in accordance with section 11.45, F.S.

The most recent external Quality Assurance Review of the Audit Section was conducted by the Auditor General in November 2024 (Auditor General Report No. 2025-044). The reported results state:

In our opinion, the quality assurance and improvement program related to the Department of Management Services, Office of Inspector General's internal audit activity was adequately designed and complied with during the review period July 2023 through June 2024 to provide reasonable assurance of conformance with applicable professional auditing standards and the Code of Ethics issued by The Institute of Internal Auditors. Also, the Office of Inspector General generally complied with those provisions of Section 20.055, Florida Statutes, governing the operation of State agencies' offices of inspectors general internal audit activities.

³ The Chief Audit Executive is defined as the leadership role responsible for effectively managing all aspects of the internal audit section and ensuring the quality performance of internal audit. The Inspector General is the Chief Audit Executive within the Department of Management Services.



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Enterprise Projects

The Office of the Chief Inspector General and agency inspectors general met to discuss and evaluate enterprise issues and projects. The Office of Inspector General also participated in conducting the Enterprise Risk Assessment with the Office of the Chief Inspector General to determine the next audit topic for the enterprise cybersecurity audit.

During Fiscal Year 2024-25, the Office of Inspector General participated in the Executive Office of the Governor's Office of Policy and Budget American Rescue Plan Act Agency Coordinated Response Calls. Additionally, the Office of Inspector General staff assisted various other Offices of Inspectors General with special requests and provided support for Enterprise projects.

Outreach and Education Activities

New Employee Orientation

The Office of Inspector General presented material to 170 new staff during the Department's 9 new employee orientation sessions. These presentations were designed to provide new employees with a basic understanding of the office's role and responsibilities as well as how each employee plays an important role in the identification and prevention of fraud, waste, and abuse within the Department. The presentation also includes an explanation of the Florida Whistle-blower's Act and how it applies to Department employees. Additionally, as part of the new employee orientation packets, each new employee was given the Office of Inspector General and Florida Whistle-blower's Act brochures.

Fraud Awareness Briefings

The Office of Inspector General briefed 174 Department staff during 7 separate events in Fiscal Year 2024-25 which included the following areas:

- Division of People First
- Division of Retirement
- Division of State Group Insurance
- Office of Human Resources
- Florida [Digital Service]

The Office of Inspector General gave these briefings to Department staff to raise awareness of the Office of Inspector General duties, responsibilities, and how employees can assist the Office of Inspector General to identify fraudulent activity.

Investigative Activity

Section 20.055, F.S., details the investigative duties of the Office of Inspector General. The Office of Inspector General shall initiate, conduct, supervise, and coordinate investigations designed to detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses in state government. The Office of Inspector General is required to:

- Receive complaints and coordinate all activities of the agency as required by sections 20.055 and 112.3187 - 112.31895, F.S., the Whistle-blower's Act.



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- Receive and consider complaints that do not meet the criteria for an investigation under the Whistle-blower's Act and conduct, supervise, or coordinate such inquiries, investigations, or reviews as appropriate.
- Report expeditiously to the Florida Department of Law Enforcement or other law enforcement agencies, as appropriate, whenever the Inspector General has reasonable grounds to believe there was a violation of criminal law.
- Conduct 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.

Investigative Highlights

Investigations often begin with allegations received through various sources. Therefore, all complaints or requests for assistance are documented and assigned a correspondence number for tracking purposes.

The Investigations Section received 141 new complaints or requests for assistance from anonymous sources, current or former state agency employees, current or former independent contractors, the public, and other state agencies, including the Office of the Chief Inspector General.

Fiscal Year 2024-25 Complaints or Requests for Assistance Received by Source

Source	No.
Agency Division	35
Email	92
Fax	1
In Person	1
Mail	1
Other State Agencies (e.g. Office of the Chief Inspector General)	8
Telephone	3

Additionally, 138 complaints and requests were closed during the fiscal year. All complaints were assessed to determine if the nature of the disclosed information met the criteria in the Whistle-blower's Act.

Fiscal Year 2024-25 Summary of Complaint Activity by Quarter

Source	Q1	Q2	Q3	Q4
Number of Complaints and Requests Open	44	27	33	37
Number of Complaints and Requests Closed	43	27	32	36
Number of Complaints Referred to Other Entities	25	15	13	14

The Office of Inspector General also received, reviewed, and processed 143 pieces of additional information related to existing correspondence during the fiscal year as shown below.



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Fiscal Year 2024-25 Additional Information Received by Source

Source	No.
Agency Division	53
Email	54
Fax	1
In Person	1
Mail	1
Other State Agencies (e.g. Office of the Chief Inspector General)	20
Telephone	13

During the fiscal year, the Office of Inspector General played a vital role in processing requests for protection in accordance with sections 112.3187 - 112.31895, F.S., Florida's Whistle-blower's Act. The Office of Inspector General ensured a consistent assessment process for applying statutory requirements. As required by statute, the Florida Department of Law Enforcement was notified of any Whistle-blower cases that produced evidence of criminal violations.

During the fiscal year, this office completed 141 Whistle-blower determinations in accordance with the provisions of sections 112.3187 - 112.31895, F.S. Of those determinations, zero met the statutory provisions to be designated as a Whistle-blower complaint. Additionally, this office completed one Whistle-blower investigation. The investigative report was submitted to and independently reviewed by the Office of the Chief Inspector General for investigative sufficiency prior to final release. This report was distributed as required by section 112.3189, F.S.

Closed Whistle-blower Investigations

Case No. 2022.99

On February 3, 2022, the Office of Inspector General initiated a Whistle-blower investigation to address the Department's incident reporting process, the procurement process, and an employee's alleged acceptance of a prohibited gift. The allegations were not supported. This matter was closed on December 20, 2024.

Closed Investigations

Case No. 2023.117

On February 16, 2024, the Office of Inspector General received additional information from a complainant about the conduct of a state employee. As a result, the Office of Inspector General initiated an investigation on March 8, 2024. The Office of Inspector General found that the allegations of conduct unbecoming of a state employee were supported. This matter was closed on September 13, 2024.

Closed Inquiries

Correspondence No. 2025.87

On February 27, 2025, the Office of Inspector General received a complaint about a contractor being removed from a contract without the required 30-day notification, that the Department improperly selected a new contractor, and that a new request for proposal was being solicited without critical language. On March 14, 2025, the Office of Inspector General initiated a



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preliminary inquiry into the issues to determine if an investigation was warranted. The Office of Inspector General found no information to indicate that a violation of law, rule, policy, or procedure occurred; therefore, this matter was closed on May 15, 2025.

Correspondence No. 2025.130

On June 16, 2025, the Office of Inspector General received a complaint about an employee not disclosing outside employment. On June 16, 2025, the Office of Inspector General initiated a preliminary inquiry into the issues to determine if an investigation was warranted. The Office of Inspector General found no information to indicate that a violation of law, rule, policy, or procedure occurred; therefore, this matter was closed on June 26, 2025.

Internal Audit Activity

Section 20.055, F.S., requires the Inspector General to review and evaluate internal controls necessary to ensure the fiscal accountability of the Department. The Inspector General shall conduct financial, compliance, electronic data processing, and performance audits of the agency and prepare audit reports of the findings.

Audit staff perform independent audits, reviews, and examinations to identify, report, and recommend corrective actions for areas of inefficiencies, control deficiencies, or non-compliance with applicable laws, rules, policies, and procedures. The Audit Section helps the Department accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

The Audit Section published five audit reports and conducted follow-up reviews on 29 published reports. The Audit Section also ensured coordination between the Department program areas and external auditors. During the fiscal year, the Department was the subject of five external audits conducted by the Auditor General.

Risk Assessment, Annual Work Plan, and Annual Report

In accordance with section 20.055, F.S., the Office of Inspector General develops long-term and annual work plans, based on the results of a comprehensive annual risk assessment. The annual work plan is approved by the Department Secretary and submitted to the Chief Inspector General and the Auditor General.

Office of Inspector General Audit Plan Fiscal Year 2024-25 and Long-Term Audit Plans for Fiscal Years 2025-26 and 2026-27

Issued February 25, 2025

The Audit Section's annual work plan was based on the results of the annual risk assessment. The annual risk assessment process included interviewing executive management and surveying Department division directors and managers to identify areas of risk to the Department and areas of concern for management. The risks were analyzed and ranked to determine the highest risks and priority for audit and review. The purpose of developing the annual work plan is to identify, select, and plan the allocation of resources for the upcoming fiscal year. The Audit Section's goal is to efficiently provide the Department with the greatest level of assurance and consulting services.



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Internal Audit Projects Completed

Statewide Law Enforcement Radio System (SLERS)

Project No. IA 2022-30, Issued August 9, 2024

The goal was to check if the SLERS contract followed state laws and best practices for contracting. Although this engagement was focused on the examination of the contract, during the audit we determined there were discrepancies related to the inventory of the radios. Therefore, the main finding of the audit was that the Bureau of Public Safety failed to properly log all its deployed radios into the state's financial system for inventory purposes. This is a requirement under Rule 69I-72 of the Florida Administrative Code. As a result, the audit's recommendation was for the Division of Telecommunications Director to ensure that all radios are properly entered into the state's financial system going forward. Management agreed with this finding and recommendation.

In addition to the finding by the Audit Section, the Investigation's Section continued to research inventory related issues and uncovered eight SLERS workstations that were improperly included on the Department's inventory and subsequently reported as "lost or stolen." This research included identifying and contacting the correct personnel at MacDill Air Force Base, the Florida Forestry Service, and the United States Customs Office in Orlando to verify and properly document the equipment and removing the "lost/stolen" label.

Florida Digital Service Coordination of Incident Response, Reporting, and Recovery

Project No. IA 2024-37, Issued October 14, 2024

The objective was to determine if Florida [Digital Service] complied with state laws regarding incident response, reporting, and recovery, specifically in relation to an incident that was reported on March 29, 2024. The report notes that its scope was limited to Florida [Digital Service]'s actions and did not include decisions made by the impacted agency, its staff, management, or any contractors involved in the investigation. Due to its confidential nature under section 282.318, F.S., the report is not available for public distribution.

Procurement Audit

Project No. IA 2023-37, Issued January 29, 2025

The goal was to check for compliance with purchasing laws and to identify any patterns of vendor preference during Fiscal Year 2021-22. The audit did not find any evidence of vendor preference. However, the audit identified two areas for improvement, and management agreed to the recommendations in the Department's procurement process:

- The Divisions of Real Estate Development and Management and Telecommunications did not consistently follow competitive procurement processes for certain transactions. The audit recommended that both divisions work with Departmental Purchasing to implement better controls to ensure competitive bids are used for all required purchases, especially for similar goods or services bought within a short time frame or for different locations.
- The Department's "Purchasing 101" guide did not reflect current purchasing laws, rules, standards, or procedures. The audit recommended that the Departmental Purchasing Director update the guide to be consistent with current regulations and processes.



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American Rescue Plan Act of 2021 (ARPA)

Project No. IA 2023-24, Issued February 21, 2025

The goal was to ensure the Department complied with Florida Statutes and federal guidance for using ARPA funds. The audit specifically focused on project expenditures for Fixed Capital Outlay, Deferred Maintenance, and the State Emergency Operations Center. A key development during the audit was that the Executive Office of the Governor's Office of Policy and Budget hired an outside vendor to assess ARPA fund compliance for the State Emergency Operations Center project. To avoid duplicating work, the audit's scope was narrowed and focused instead on the requirements of section 215.971, F.S., pertaining to agreements funded with federal or state assistance. Although Real Estate Development and Management had a practice of enrolling staff in Florida Certified Contract Manager training, the audit found that some staff were managing contracts with federal funds without the required certification. The audit recommended that the Director of Real Estate Development and Management ensure all staff managing federally funded projects meet the required certification standards. Management agreed with the recommendation.

Enterprise Audit of Asset Management

Project No. IA 2025-26, Issued June 25, 2025

The goal was to assess the Department's controls and compliance with the State of Florida Cybersecurity Standards regarding the management of information technology resources. The scope of the audit included policies, procedures, and activities related to asset management, with specific testing on several systems, including:

- Axiom Pro
- Case Management and Analytics Solutions Healthcare Fraud
- Armis
- Ariba on Demand
- Microsoft 365

The audit is classified as confidential under section 282.318, F.S., and is not available for public distribution.

External Audit Coordination

Section 20.055, F.S., requires the Office of Inspector General to ensure effective coordination and cooperation between the Auditor General, federal auditors, and other governmental bodies to avoid duplication. The Office of Inspector General is the primary liaison with external entities and is responsible for coordinating and facilitating responses to audits or reviews by those entities. To meet the statutory requirement, the Audit Section coordinates information requests and management responses between external auditors and management and as requested, assists with scheduling meetings.

During the fiscal year, the Audit Section coordinated five external audits completed by the Auditor General. The completed external audits contained 15 recommendations for the Department. Below is a list of completed external engagements.



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Auditor General Report Number	Audit Title	Report Date
2025-012	<i>Florida Retirement System Pension Plan and Retiree Health Insurance Subsidy Program Cost-Sharing Multiple Employer Defined Benefit Plans Deferred Outflows for Contributions Subsequent to the June 30, 2023, and June 30, 2022, Measurement Dates by Employer Fiscal Years Ended June 30, 2024, and 2023</i>	August 30, 2024
2025-072	<i>Florida Retirement System Pension Plan and Other State Administered Systems Annual Comprehensive Financial Report Fiscal Year Ended June 30, 2024</i>	December 13, 2024
2025-087	<i>Schedules of Employer Allocations and Pension Amounts by Employer for the Florida Retirement System Pension Plan and the Retiree Health Insurance Subsidy Program Cost-Sharing Multiple Employer Defined Benefit Pension Plans For Fiscal Year Ended June 30, 2024</i>	January 10, 2025
2025-096	<i>Department of Management Services Fleet Management, Selected Administrative Activities, and Prior Audit Follow-up</i>	January 21, 2025
2025-162	<i>State of Florida - Compliance and Internal Controls Over Financial Reporting and Federal Awards</i>	March 26, 2025

Follow-up Activities

Section 20.055, F.S., requires the Inspector General to monitor implementation of the corrective actions the Department takes in response to findings of the Auditor General or the Office of Program Policy Analysis and Government Accountability, and within six-months of the report's publication, report the status of the corrective actions to the Secretary, the Office of the Chief Inspector General, and the Joint Legislative Auditing Committee. In accordance with internal auditing standards, the Audit Section also reports to the Secretary and the Chief Inspector General the status of corrective actions taken in response to findings from internal audit reports and consulting engagements. The Audit Section provided updates on the status of corrective action activities for 29 reports during Fiscal Year 2024-25. Below is a list of reports included in the follow-up activities.

#	Report	Audit Title
1*	Auditor General Report 2021-112	<i>Operational Audit of Department of Management Services (DMS) Selected Administrative Activities and Prior Audit Follow-up</i>
2*	Auditor General Report 2022-179	<i>Information Technology Operational Audit of DMS State Data Center Operations</i>



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#	Report	Audit Title
3*	Auditor General Report 2022-203	<i>Operational Audit of DMS Oversight of Private Correctional Facilities⁴</i>
4*	Auditor General Report 2023-022	<i>Information Technology Operational Audit of DMS Integrated Retirement Information System (IRIS)</i>
5*	Auditor General Report 2025-072	<i>Florida Retirement System Pension Plan and Other State Administered Systems Annual Comprehensive Financial Report, Fiscal Year Ended June 30, 2024</i>
6	Auditor General Report 2025-096	<i>Department of Management Service Fleet Management, Selected Administrative Activities, and Prior Audit Follow-Up</i>
7*	Internal Audit Report IA 2017-25	<i>Audit of the Management of Third-Party Service Providers</i>
8*	Internal Audit Report IA 2020-36	<i>Audit of Cybersecurity with a Focus on Malware</i>
9*	Internal Audit Report IA 2020-56	<i>Audit of the State Data Center's Disaster Recovery Service</i>
10*	Internal Audit Report IA 2020-57	<i>Audit of the Department's Revenue and Accounts Receivable Processes</i>
11*	Internal Audit Report IA 2020-65	<i>Audit of State Data Center's Use of the State Term Contract for Information Technology Staff Augmentation Services</i>
12*	Internal Audit Report IA 2020-69	<i>Information Technology Audit of Remote Desktop Protocol</i>
13*	Internal Audit Report IA 2021-39	<i>Audit of the Office of Supplier Diversity</i>
14*	Internal Audit Report IA 2021-85	<i>Audit of Communications Service Authorization Billing (CASB) System</i>
15*	Internal Audit Report IA 2022-24	<i>Audit of Information Technology Governance</i>
16*	Internal Audit Report IA 2022-27	<i>Enterprise Audit of Cybersecurity Continuous Monitoring</i>
17*	Internal Audit Report IA 2022-28	<i>Audit of Accounts Payable</i>
18*	Internal Audit Report IA 2022-29	<i>Audit of Departmental Purchasing</i>
19*	Internal Audit Report IA 2022-35	<i>Active Directory</i>
20*	Special Project SP 2023-21	<i>Performance Measure Review (Office of Supplier Diversity)</i>
21	Internal Audit Report IA 2023-32 Part 1	<i>Enterprise Audit of Identity and Access Management Part 1 of 4 - Health Insurance Management Information System (HIMIS)</i>
22	Internal Audit Report IA 2023-32 Part 2	<i>Enterprise Audit of Identity and Access Management Part 2 of 4 - FleetWave</i>

⁴ As of October 1, 2023, all prison monitoring and oversight transferred to the Florida Department of Corrections. The bill was approved by the Governor on June 20, 2023, chapter 2023-268, Laws of Florida, and became effective October 1, 2023.



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#	Report	Audit Title
23	Internal Audit Report IA 2023-32 Part 3	<i>Enterprise Audit of Identity and Access Management Part 3 of 4 - Active Directory, Statewide Travel Management System (STMS), and Budget and Accounting Reporting System (BARS)</i>
24	Internal Audit Report IA 2023-32 Part 4	<i>Enterprise Audit of Identity and Access Management Part 4 of 4 - Department Policies and Processes</i>
25	Internal Audit Report IA 2023-33	<i>Building Automation Systems</i>
26	Internal Audit Report IA 2024-25	<i>Enterprise Audit of Incident Response, Reporting, and Recovery - Preparation</i>
27*	Internal Audit Report IA 2024-34	<i>Enterprise Audit of Incident Response, Reporting, and Recovery - Detection and Analysis</i>
28	Internal Audit Report IA 2024-35	<i>Enterprise Audit of Incident Response, Reporting, and Recovery - Containment, Eradication, and Recovery</i>
29	Internal Audit Report IA 2024-36	<i>Enterprise Audit of Incident Response, Reporting, and Recovery - Post-Incident Activity and Coordination</i>

Note: Numbers with an asterisk (*) denote that all corrective actions associated with the report were completed or management evaluated the corrective actions and strategically accepted the results.

During Fiscal Year 2024-25 review of the status of corrective actions taken by the Department, the Audit Section reviewed outstanding corrective actions to determine their significance in accordance with the updated Institute of Internal Auditors, *Global Internal Audit Standards*, that went into full effect on January 9, 2025. Results of the determination of significance for outstanding recommendations are summarized below. The Audit Section continues to monitor the implementation status for all external and internal reports until the planned action is complete, determines it is no longer necessary, or Department leadership chooses to assume the risk of not implementing the corrective action.

Significant Outstanding Recommendations from Prior Annual Reports

Section 20.055, F.S., requires the identification of each significant recommendation described in previous annual reports on which corrective action has not yet been completed. The reports listed below do not list the finding or recommendation number because they are considered confidential pursuant to section 282.318, F.S. The significant outstanding findings and recommendations from prior annual reports are as follows:

Report	Audit Title
Internal Audit Report No. IA 2023-32	<i>Enterprise Audit of Identity and Access Management Part 1 of 4 - Health Insurance Management Information System</i>
Internal Audit Report No. IA 2023-32	<i>Enterprise Audit of Identity and Access Management Part 3 of 4 - Active Directory, Statewide Travel Management System, and Budget and Accounting Reporting System</i>
Internal Audit Report No. IA 2023-33	<i>Building Automation Systems</i>
Internal Audit Report No. IA 2024-25	<i>Enterprise Audit of Incident Response, Reporting, and Recovery - Preparation.</i>



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Report	Audit Title
Internal Audit Report No. IA 2024-34	<i>Enterprise Audit of Incident Response, Reporting, and Recovery - Detection and Analysis.</i>
Internal Audit Report No. IA 2024-35	<i>Enterprise Audit of Incident Response, Reporting, and Recovery - Containment, Eradication, and Recovery</i>

Significant Outstanding Recommendations from Fiscal Year 2024-25

The following significant abuses or significant deficiencies were identified from reports issued by the Audit Section during Fiscal Year 2024-25:

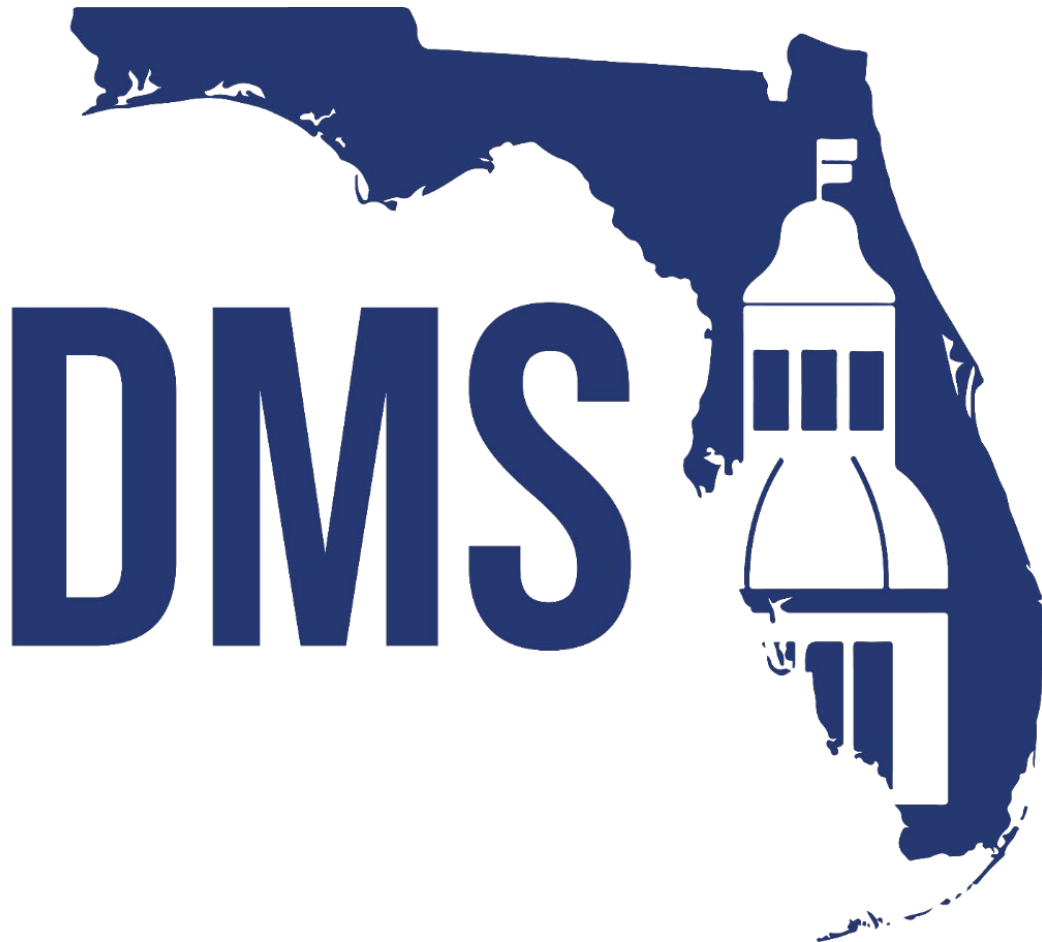
- Finding 1 from Internal Audit Report No. IA 2023-24, *American Rescue Plan Act of 2021 (ARPA)*.
- Findings from Internal Audit Report No. IA 2025-26, *Enterprise Audit of Asset Management*. The finding numbers are not identified as the report contained information that was considered confidential.⁵

Conclusion

It was an honor and privilege to serve and provide a report on the accomplishments of the Office of Inspector General for Fiscal Year 2024-25. This report not only highlights our commitment to our statutory duties but also showcase our efforts to promote accountability, efficiency, and integrity across the Department. The success of our work is a testament to the dedication of our staff and the strong collaboration with our Departmental partners.

Looking ahead, the Office of Inspector General remains committed to its mission. Our long-term plans reflect a proactive approach to addressing emerging risks, particularly in critical areas such as cybersecurity. We will continue to build on our professional expertise, incorporating training in cutting-edge fields like artificial intelligence to ensure we are well-equipped to meet future challenges. By maintaining strong collaborative partnerships and leveraging our expertise, we can provide the highest level of service for the Department.

⁵ Confidential reports contain information that is exempt from disclosure under section 282.318, Florida Statutes.



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