



Florida Department of Revenue
Office of Inspector General

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

September 23, 2025

Florida Department of Revenue
2450 Shumard Oak Boulevard
Tallahassee, FL 32399

Dear Dr. Zingale:

I am pleased to present the Office of Inspector General's (OIG) Annual Report for Fiscal Year 2024-2025, in accordance with section 20.055(8), Florida Statutes. This report provides an overview of our key achievements, findings, and recommendations from the audits, investigations, and management service activities we conducted throughout the year.

Our mission is to assist management in their mission to administer program activities fairly, consistently, effectively, and efficiently. We proactively identify inherent and emerging risks that could prohibit or deter management's ability to achieve business goals and objectives. Additionally, we perform activities designed to detect, deter, prevent, and eradicate fraud, waste, and abuse in the agency's programs and operations.

We are committed to enhancing accountability, integrity, and efficiency within the Department. Over the past year, the OIG team has worked diligently to support management in fulfilling their mission. Our initiatives have been focused on identifying, preventing, and addressing fraud, waste, and abuse within the Department and have communicated the results of those initiatives to management to reduce risks and enhance Department operations.

We remain dedicated to working collaboratively with Department management and other agency stakeholders to achieve the agency's vision, mission, values, and strategic goals. We appreciate the cooperation and support provided by Department management.

We are excited about the future and will continue to uphold the highest standards of excellence, integrity, and fairness in all our activities. We look forward to continuing our service to you and all Floridians, ensuring that our work contributes to the overall success and efficiency of the Department.

Respectfully,

Angie Welch
Inspector General

cc: Office of the Chief Inspector General
Office of the Auditor General

Department of Revenue

Office of Inspector General

Internal Audit • Internal Investigations • Management Services



Annual Report 2024-2025



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Introduction

Section 20.055, Florida Statutes (F.S.), establishes the Office of Inspector General (OIG) in each State agency to coordinate activities that promote accountability, integrity, and efficiency in government. Each OIG must complete an annual report by September 30, summarizing the significant activities of the office during the prior fiscal year. The following chart further reflects the responsibilities of the OIG:

PROMOTE			
EFFICIENCY	Inform and update the executive director of fraud, abuses, and deficiencies concerning program operations; recommending corrective action; and monitoring progress made in corrective action		Conduct, supervise, or coordinate activities to prevent and detect fraud and abuse and promote economy and efficiency in the administration of programs and operations
	Direct, supervise, and coordinate audits, investigations, and management reviews relating to the programs and operations of the Department		Assess the reliability and validity of the information provided on performance measures and standards and recommending improvements
	Ensure effective coordination and cooperation with the Auditor General, federal auditors, and other governmental bodies	Review actions taken by the Department to improve program performance and meet standards	Review rules, as appropriate, relating to the programs and operations of the Department
	Ensure an appropriate balance is maintained between audit, investigative, and other accountability activities		Comply with General Principles and Standards for Offices of Inspector General
Ensure an appropriate balance is maintained between audit, investigative, and other accountability activities		Advise in the development of performance measures, standards, and procedures for the evaluation of Department programs	
ACCOUNTABILITY			
INTEGRITY			

At the Florida Department of Revenue (Department), these responsibilities are carried out by 19 full-time equivalent positions. The OIG is part of the Executive Direction and Support Services program (EXE), and to maintain organizational independence the inspector general reports directly to the executive director.

Vision, Mission, and Values

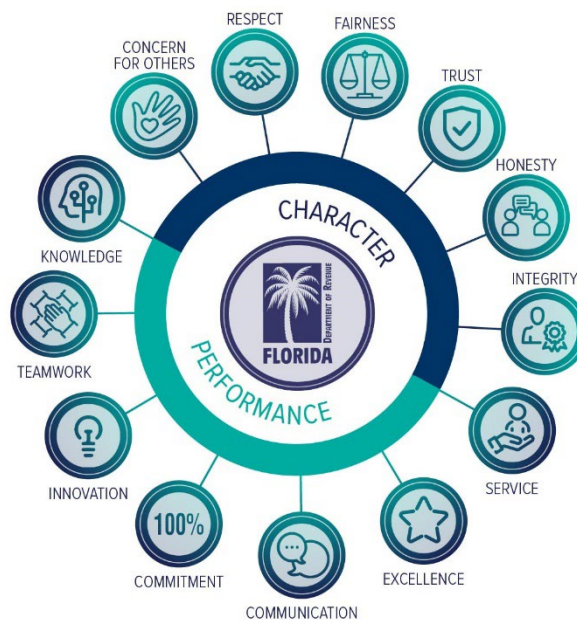
Vision

A best-in-class Office of Inspector General committed to collaborating with the Department of Revenue to protect and enhance public trust and promote accountability, integrity, and efficiency in government

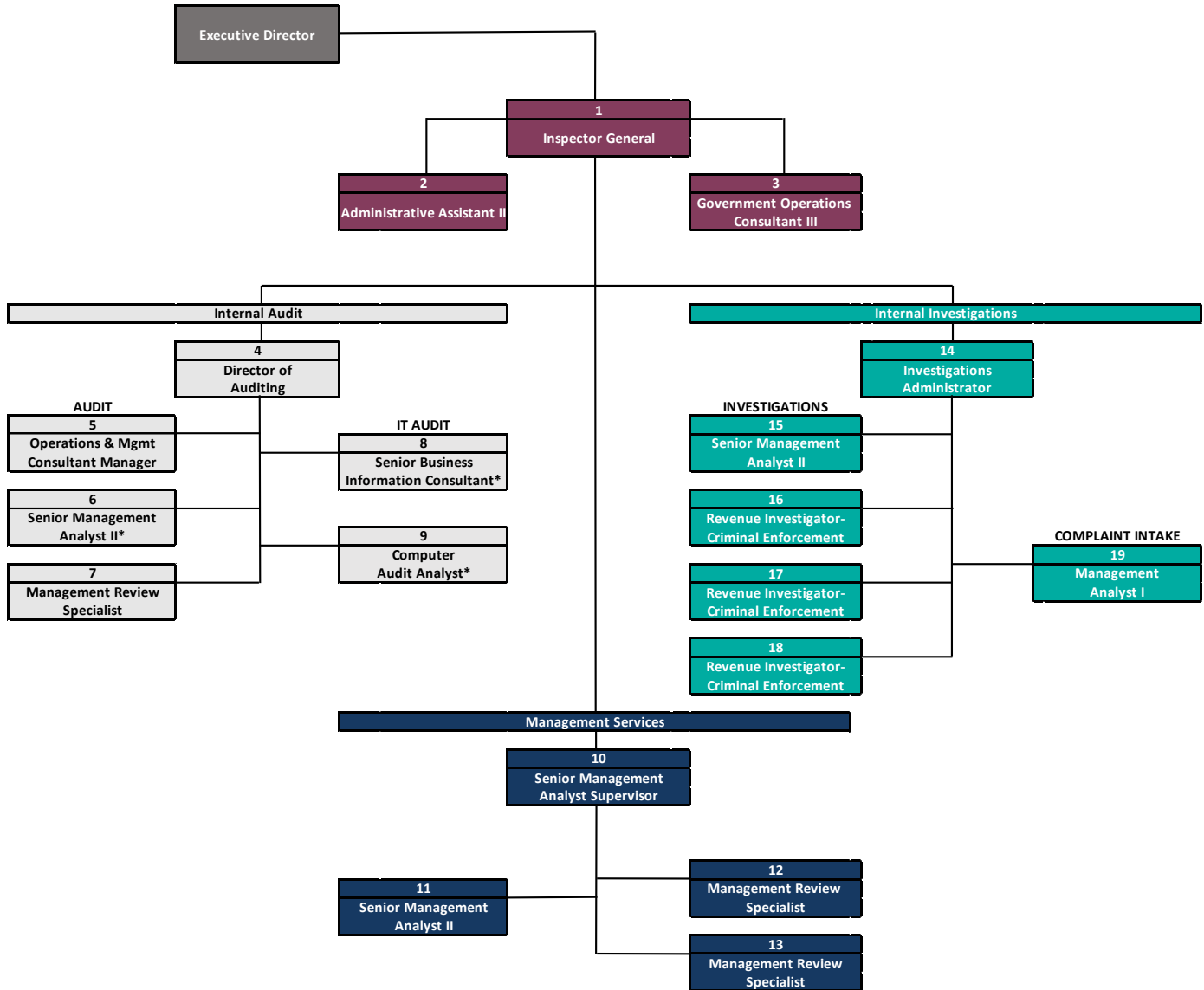
Mission

1. To assist management in their mission to administer program activities fairly, consistently, effectively, and efficiently
2. To proactively identify inherent and emerging risks which could prohibit or deter management's ability to achieve business goals and objectives
3. To perform activities designed to detect, deter, prevent, and eradicate fraud, waste, and abuse in the Department's programs and operations

The OIG promotes and contributes to the Department's Core Values



Organizational Chart



Computer Audit Analyst vacant July 2024-June 2025
 Senior Business Information Consultant vacant July 2024-January 2025
 Senior Management Analyst II vacant November 2024-January 2025

Staff Qualifications and Training

The background and work experience of the OIG's staff cover a wide variety of disciplines, including accounting, auditing, investigations, fraud prevention and detection, cybersecurity, and information systems. Internal Investigations staff are required to take a minimum of 20 hours of training each fiscal year. Internal Audit and Management Services staff are required to take a minimum of 40 hours of training each fiscal year.

Per section 20.055(6)(a), F.S., the Internal Audit Section (IAS) is statutorily required to conduct internal audits in accordance with a set of standards. The standards require internal auditors to maintain and continually develop their competencies to improve the effectiveness and quality of internal audit services. The IAS meets this standard by completing continuing professional development classes and pursuing professional certifications.

Trainings

Staff members participate in courses, conferences, seminars, and webinars made available through national and local organizations and vendors. Below are some examples.

Institute of Internal Auditors (IIA) 2025 New Auditor Training	Association of Government Accountants Training Event
Association of Certified Fraud Examiners (ACFE) Maryland Chapter Event	ACFE/IIA Joint Fraud Conference
Association of Inspector General (AIG) National and Florida Chapter Training	Connsci Cybersecurity Series
AIG Annual Training Conference	Protiviti Innovating Auditing

Certifications

Staff members hold professional certifications to maintain proficiency in their profession.

Certified Inspector General (CIG) (5)	Certified Public Accountant (CPA) (1)
Florida Certified Contract Manager (FCCM) (4)	Certified Information Systems Auditor (CISA) (4)
Certified Fraud Examiner (CFE) (4)	Certified Inspector General Auditor (CIGA) (2)
Certified Internal Auditor (CIA) (1)	Certified Associate in Project Management (CAPM) (1)
Information Technology Infrastructure Library (ITIL) (1)	Certified Inspector General Investigator (CIGI) (4)
Certified in Financial Forensic (CFF) (1)	

Professional Organizations

Staff members also participate in professional organizations including:

ACFE • Information Systems Audit and Control Association • IIA • AIG • The American Institute of Certified Public Accountants • InfraGard National Members Alliance

Executive Summary

OIG Highlights and Significant Efforts

Office-wide

- Conducted four trainings for new Department supervisors on internal controls, fraud awareness, and the OIG investigations process.
- Submitted four quarterly articles to the Department's "Culture Connections" magazine to provide awareness on OIG processes and activities.
- Two team members participated in the Florida Digital Services (FL[DS]) Computer Security Incident Response Team exercise.
- One team member participated on the Department's Enterprise Cybersecurity Steering Committee.
- One team member participated on the Department's Enterprise Artificial Intelligence (AI) Steering Committee, and one team member participated on the Department's AI Subcommittee.
- Conducted an in-house officewide retreat to train new staff and refresh existing staff's interview and communication skills.
- Performed Strength Weakness Opportunities and Threat analyses on all OIG processes to develop officewide strategic initiatives.
- Obtained a fourth consecutive reaccreditation through the Commission on Law Enforcement Accreditation, Inc.

OIG Strategic Initiatives

Office-wide

- Increase the understanding of the role of the OIG.
- Improve hiring and onboarding processes to provide new employees a stronger foundation and increase employee engagement.
- Streamline OIG processes and identify areas to improve efficiency.
- Refine corrective action plan process for the Internal Investigations Section (IIS).

OIG Achievements

Internal Audit

Completed 22 projects/activities:

- 1 internal audit
 - 1 formal advisory engagement
 - 5 external audit/review coordination activities
 - 15 oversight activities
-

Internal Investigations

Completed 97 cases/projects:

- 27 closed investigations
 - 50 intake reviews
 - 20 current arrest reviews closed
-

Management Services

Completed 41 projects:

- 2 management reviews
 - 3 process risk assessments
 - 6 legislative bill analyses
 - 12 policy and procedure reviews
 - 18 internal inspections to determine the Department's compliance with Internal Revenue Service (IRS) Publication 1075
-

Administrative Functions

Communicated with Department programs, outside agencies, Department customers, and taxpayers, as well as:

- Processed five public records requests
- Referred 331 customer correspondences to the appropriate office:
 - 66 by mail
 - 147 telephone calls
 - 70 emails
 - 45 external partners
 - 3 others

Internal Audit

The IAS provides assurance, advisory, and other services related to the operations of the Department. Additionally, the IAS coordinates external audits and follows up on findings from previous audits to determine whether management took appropriate corrective action.

The director of audit reports directly to the inspector general. The inspector general reports directly to the executive director, which enables the organizational independence of the IAS.

Assurance Engagements

During fiscal year (FY) 2024-2025, the IAS completed one internal audit and two were ongoing as of June 30, 2025. Below is a summary of findings, recommendations, and outcomes for the audit.

Report No. 23-10090, Office of Workforce Management (OWM) Criminal History Record Checks Audit, published in June 2025

This audit resulted in four findings.

Finding No. 1: The Department did not conduct all required criminal history record checks, and the Department's policy and procedures do not include federal requirements for rechecks.

Recommendation: We recommend the Department continue to perform required criminal history record rechecks in accordance with the "Criminal History Record Checks" policy and procedure.

Outcome: Management concurred with the finding and recommendation and took immediate corrective action.

Finding No. 2: The Department does not have a policy or procedure to designate positions as information technology (IT) workers, perform additional background screening requirements for IT workers, or perform ongoing monitoring of positions designated as IT workers.

Recommendation: We recommend the Department follow their policy and procedures for how to designate positions as IT workers, perform additional background screening requirements for IT workers, and perform ongoing monitoring of positions designated as IT workers.

Outcome: Management concurred with the finding and recommendation and took immediate corrective action.

Finding No. 3: Contractor background screenings are not conducted in accordance with federal requirements.

Recommendation: We recommend the Department specify background screening requirements in agreements that include custodial services where contractors have physical access to federal tax information (FTI), or require the individuals be accompanied by Department staff. Additionally, we recommend the Department periodically review agreements to ensure contractor background screening requirements are stated in the agreements.

Outcome: Management concurred with the finding and recommendation and is working on corrective action.

Finding No. 4: The Department does not have a process to comply with State law requirements to grant exemptions for disqualification from employment.

Recommendation: We recommend the Department follow their "Criminal History Record Checks" procedure for granting an exemption for an individual otherwise disqualified from employment.

Outcome: Management concurred with the finding and recommendation and took immediate corrective action.

Formal Advisory Engagement

During FY 2024-2025, the IAS completed one formal advisory engagement. Below is a summary of the engagement and the outcome.

Assignment No. 23-10159, Department of Highway Safety and Motor Vehicles - DAVID Memorandum of Understanding, published in June 2025

This advisory engagement resulted in six issues and 11 advisory comments.

The Child Support Program and the General Tax Administration (GTA) program requested the engagement. The Information Services Program (ISP) was included in the scope of the engagement as well. Pursuant to the provisions of section 282.318(4)(g), F.S., this report is confidential and exempt.

***See Appendix A for a complete summary of internal audit engagements.**

External Audit/Review Coordination Activities

The IAS coordinates external engagements. Coordinating engagements means ensuring external auditors contact the most appropriate personnel to achieve their objectives and respond timely to external inquiries. Coordination also means building effective relationships with internal and external parties.

The IAS coordinated five external engagements during FY 2024-2025, and two of the five engagements were ongoing as of June 30, 2025. IAS worked with the Florida Auditor General on their federal awards audit, financial statement audit, and operational audit of the Property Tax Oversight (PTO) program. The IAS also coordinated with the Department of Management Services regarding an audit of the Department's retirement records and with the Office of Program Policy Analysis and Accountability on a review of the Department's tax credits. Below is a summary of findings and outcomes for the audits completed during the fiscal year.

Auditor General Report No. 2025-162, State of Florida - Compliance and Internal Controls Over Financial Reporting and Federal Awards, published in March 2025

Finding No. 2024-014: Certain security controls related to user authentication for the System for United Taxation (SUNTAX) need improvement to ensure the confidentiality, integrity, and availability of SUNTAX data and related IT resources.

Recommendation No. 1: We recommend that Department management improve certain security controls related to SUNTAX user authentication to ensure the confidentiality, integrity, and availability of SUNTAX data and related IT resources.

Outcome: Management concurred with the recommendation.

Finding No. 2024-036: Certain security controls related to user authentication for the Child Support Enforcement Automated Management System (CAMS) need improvement to ensure the confidentiality, integrity, and availability of CAMS data and related IT resources.

Recommendation No. 1: We recommend that Department management improve certain security controls related to CAMS user authentication to ensure the confidentiality, integrity, and availability of CAMS data and related IT resources.

Outcome: Management concurred with the recommendation.

External Audit/Review Coordination Activities (cont.)

Department of Management Services, Division of Retirement, Retirement Audit Report, published in January 2025

Finding No. 1: Employees receiving workers' compensation indemnity payments are not reported according to the Division of Retirement instructions.

Recommendation: Make the appropriate adjustments for the employees listed above with low wages and/or no wages. Take a credit adjustment for the employee listed above with non-creditable work period 88 wages reported. Research employee records to identify all employees who have received temporary total and temporary partial disability payment and determine if they meet the eligibility requirements for workers' compensation retirement credit. If additional employees meeting the requirements for workers' compensation credit are identified, your agency should make the appropriate adjustments using work period code 88. Review and update policies and procedures, if necessary, to ensure that workers' compensation payments are properly reported. Refer to the "Florida Retirement System Employer Handbook," Chapters 2 & 3, for additional information regarding workers' compensation and retirement credit.

Outcome: Management concurred with the recommendation and took immediate corrective action.

Oversight Activities

Annual Risk Assessment

The IAS participated in interviews with Department staff. The IAS developed a questionnaire template for business process owners. The IAS utilized the information to develop an annual work plan.

Schedule IX Preparation

The IAS identified major audit findings and recommendations included in external and internal audit reports during one designated fiscal year to include in the schedule IX. The Department submits the schedule IX as part of the annual Legislative Budget Request.

Department Assistance

The IAS provided informal assistance to various program areas within the Department throughout the year. Activities included observing the Department's computer security incident response team participate in a mock cybersecurity incident, advising on Department risk management documents, performing single audit coordination, answering general contract questions, and attending an exit meeting for ISP's Internal Organization for Standardization 20000 external review.

Follow-up on Corrective Action Plans

Corrective Action Plan reviews are performed twice a year to follow up on programs' corrective action plans. **See Appendix B for a list of outstanding corrective actions for prior audit reports.**

Oversight Activities (cont.)

Six-month Follow-up on External Audits or Reviews

Section 20.055(6)(h), F.S., requires the inspector general to monitor the implementation of the Department's response to any report issued by the Auditor General or the Florida Legislature's Office of Program Policy Analysis and Government Accountability. The IAS followed up on Florida Auditor General Report No. 2024-174 Financial and Federal Awards, published in September 2024. The IAS also followed up on the Florida Auditor General Report No. 2024-197 Selected Administrative Activities and Prior Audit Follow-Up - Operational Audit, published in October 2024.

Process Improvements

IAS management automated our "Assurance and Advisory Engagement Customer Survey" and the OIG "Annual Risk Assessment Questionnaire Template." The IAS created job aids and reports for our electronic work paper solution.

Public Records Requests

The IAS management provided documentation to requestors of public records.

Reports

The IAS compiled information for the OIG annual report. The IAS provided a risk report to the Department's Operations Leadership Council.

OIG Assistance

The IAS assists the inspector general, the IIS, and the Management Services Section (MSS) with various activities not directly related to assurance or advisory engagements. This can include answering the OIG main line, system administrative activities for our electronic work paper solution, setting up workstations, and information requests.

IRS Assistance

The IAS assisted the inspector general on several data center internal inspections to determine compliance with IRS Publication 1075.

Outreach and Education

The IAS management presented on internal controls at the "Supervisor Essentials" training for new Department managers. The IAS published an article for internal audit month awareness. The IAS published an article about internal audit for the Department's "Culture Connections" magazine.

Quality Assurance and Improvement Program

Throughout the year, IAS management reviewed staff's work papers and provided comments and suggestions to improve the work product. The IAS management obtained client feedback on completed audits. The IAS management developed an internal audit manual, an internal audit strategic plan with goals and measures, revised the internal audit charter, and revised engagement templates to align with the new "Global Audit Standards" issued by the IIA.

Oversight Activities (cont.)

- **Internal Assessments**

The OIG did not perform an internal assessment of the IAS due to the standard changes that went into effect in January 2025. The OIG last performed an internal assessment and published the results on August 10, 2023. The results stated that the IAS complied with standards and with applicable sections of 20.055, F.S. One opportunity for improvement was provided and addressed.

- **External Assessments**

The Florida Auditor General is scheduled to perform an external quality assessment review of the IAS in 2027. The Florida Auditor General last performed an external quality assessment review of the IAS for the period July 2022 through June 2023. The Florida Auditor General Report No. 2024-077, published on December 5, 2023, stated the OIG's IAS was adequately designed and complied with during the review period to provide reasonable assurance of conformance to applicable professional auditing standards and the code of ethics issued by the IIA. Additionally, OIG generally complied with provisions of section 20.055, F.S., governing the operation of State agencies' offices of inspectors general internal audit activities.

Internal Investigations

The IIS conducts investigations to detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses. Additionally, IIS coordinates all activities required by the Whistle-blower's Act (sections 112.3187-112.31895, F.S.) and completes the three-year reaccreditation process for the OIG investigative function.

Summaries of Completed Investigations

The IIS completed 27 investigations during FY 2024-2025. Below are highlights of some of these cases.

Conduct Unbecoming a Public Employee: Unwelcome or Offensive Behavior

The OIG received an allegation that a male employee entered a men's restroom while it was being cleaned by a non-English speaking female cleaning crew employee, closed the door behind him, and proceeded to ask her if she had a boyfriend as he walked toward her.

Outcome: The employee admitted he entered the men's restroom, closed the door behind him, and asked the female cleaning crew employee if she had a boyfriend.

The employee resigned from his position.

Conduct Unbecoming a Public Employee: Discourteous Behavior

The OIG received an allegation of sexual harassment involving touching and comments of a sexual nature.

Outcome: While information obtained did not support sexual harassment, multiple instances of discourteous behavior by the employee were supported.

The employee was demoted.

Protection and Use of Department/State Property and Other Resources and Conduct Unbecoming: Dishonesty – Falsification of Records

The OIG received allegations that an employee (Employee 1) left work early without informing their supervisor and had another employee (Employee 2) cover for them by logging into their computer.

Outcome: There was no evidence to support Employee 1 provided their password to Employee 2, as reported. However, Employee 1 provided evidence that proved Employee 2 gave them their computer password. There was no evidence to support that Employee 1 left work early without informing their supervisor. Employee 1 admitted to keeping a written note of their password in their workspace.

Outcome: Employee 2 resigned from their position prior to the completion of the investigation. Employee 1 received a Record of Discussion for failing to properly secure their password.

Conduct Unbecoming a Public Employee: Conflict of Interest and Conduct Unbecoming a Public Employee: Dishonesty – Making a False Statement

The OIG received an allegation that an employee accessed and viewed the child support case of someone with whom they had a personal or financial relationship and disclosed confidential case information to that individual.

Outcome: The employee admitted they accessed and viewed the child support case of the individual for personal reasons. Additionally, the employee provided false statements about their familial relationship with the individual to the OIG during a sworn, investigative interview. Insufficient information was obtained to prove the employee disclosed confidential information to the individual at issue.

The employee resigned from their position.

Summaries of Completed Investigations (cont.)

Conduct Unbecoming a Public Employee: Misconduct Off the Job

The OIG received an allegation that an employee edited workers' compensation documentation to extend their light duty status with the intent to receive a financial benefit through an external (non-State of Florida) disability insurance policy.

Outcome: The employee admitted to altering and submitting the workers' compensation document to their disability insurance company with the intent to receive a monetary benefit.

The employee received a "Decision Memo".

Conduct Unbecoming a Public Employee: Dishonesty – Falsification of Records and Making a False Statement and Violation of Rule, Policy, or Procedure related to the Telework Policy and Non-Work-Related Activity/Loafing

The OIG received an allegation that an employee falsified their timesheet as it related to time entries associated with administrative leave to volunteer at elections.

Outcome: The employee admitted to dishonest behavior as it related to their timesheet entries and requests for and use of administrative leave. The employee also admitted to acting as a caretaker while working remotely.

Corrective action is pending in this case.

Discrimination and Harassment

The OIG received an allegation of sexual harassment involving touching and comments of a sexual nature.

Outcome: The employee admitted to some of the alleged touching and comments. Information obtained proved the employee engaged in sexual harassment, as alleged, which created an intimidating, hostile, or offensive work environment for the complainant/victim.

Corrective action is pending in this case.

Conduct Unbecoming a Public Employee: Conflict of Interest – Personal and Financial Relationships and Department of Revenue Duties; Conduct Unbecoming a Public Employee: Confidentiality; Conduct Unbecoming a Public Employee: Dishonesty – Falsification of Records, Violation of Law, Rule, Policy, or Procedure; and Protection and Use of Department/State Property and Other Resources – Computer, Internet, and Email Usage

The OIG received an allegation that an employee accessed their partner's child support case, became a representative to their partner's case without meeting applicable criteria to be a representative, and was complicit in submitting falsified medical documentation to the Child Support Program for their partner.

Outcome: The employee admitted to accessing their partner's child support case and viewing their partner's information in a system/database to which they had access by virtue of their position. Additionally, the employee was added as a representative to the child support case absent necessary criteria and did not notify their supervisor when they became a representative, as required by policy. Insufficient evidence was obtained to support the employee falsified records as alleged.

Corrective action is pending in this case.

***See Appendix C for a summary of closed cases for FY 2024-2025, including data from both intake reviews and investigations.**

Other IIS Activities

Current Arrest/Prompt Reporting

The Department's "Standards of Conduct" require employees to promptly report any arrest, charge, summons, or notice to appear for felony, first-degree misdemeanor, or equivalent violation of law to the OIG. It is the OIG's responsibility to follow up on these reports by notifying the employee's program director to determine if there will be a conflict with the employee's current job duties. FY 2024-2025 began with seven open reviews. Twenty arrest reviews were opened throughout the year, and 20 reviews were closed. FY 2024-2025 ended with seven reviews remaining open.

Completed Strategic Initiatives

To increase awareness and understanding of the OIG throughout the Department, the IIS:

- Published an article in the Department's February 2025 "Culture Connections," explaining the role and methods of the IIS.
- Participated in the OIG presentation during the quarterly "Supervisor Essentials" training.

Reaccredited by the Commission for Florida Law Enforcement Accreditation (CFA)

- The IIS underwent an onsite assessment in April 2025 and received unanimous consent from the CFA to be reaccredited.
- This is the fourth consecutive reaccreditation for the IIS since initial accreditation in 2013.

Staffing

The IIS had turnover in one of its six positions, which was filled within the fiscal year. The IIS ended FY 2024-2025 fully staffed.

Management Services

The MSS conducts management reviews, internal inspections, ongoing risk assessments of Department processes, reviews of Department policies and procedures, and legislative bill analyses to determine potential impacts to the Department. Additionally, the MSS engages in fraud prevention and detection activities.

Highlights of Work Performed

Management Reviews

At program management's request, the MSS conducts management reviews on Department processes or subject areas based on the scope and objectives of management's concerns. The MSS completed two management reviews during FY 2024-2025:

- GTA – Motor Vehicle Sales Tax (MVST)
- Child Support Program – State Disbursement Unit (SDU) Contract

See Appendix D for a summary of management reviews for FY 2024-2025.

Internal Inspections

To comply with IRS Publication 1075, agencies are required to conduct internal inspections for:

- Field offices receiving FTI at least every three years.
- Headquarters office facilities housing FTI and the Department computer facility at least every 18 months.
- All contractors and sub-contractors with access to FTI, including a consolidated data center or offsite storage facility at least every 18 months.

MSS completed 18 internal inspections during FY 2024-2025:

Data Centers - 2

Child Support Program

- Service Center - 4
- Contractor - 7

General Tax Administration

- Service Center - 3
- Contractor - 2

Process Risk Assessments

MSS completed risk assessments for three Department processes during FY 2024-2025:

- Child Support Program – Customer Service
- Office of General Counsel – Check Process
- Office of Financial Management – Facilities

Legislative Bill Analysis

The MSS analyzes bills filed by members of the Florida Legislature and provides the results to the Office of Legislative and Cabinet Services. The reviews summarize current law and the changes the proposed language would require, or permit should the bills become law. During FY 2024-2025, the MSS conducted six bill analyses.

Highlights of Work Performed (cont.)

Policy and Procedure Reviews

At the OWM policy unit's request, the MSS reviewed 12 department-wide policies and procedures. These reviews are divided into two types:

- **Stakeholder reviews** analyze adverse impacts the policy and/or procedure would have on the OIG. Possible adverse impacts include increased costs, legal non-compliance, and difficulty in implementation. Six stakeholder reviews were performed during FY 2024-2025.
- **Risk assessments** analyze possible risks to the Department created by the policy and/or procedure. Examples of risks include fraud risks, inadequate/inappropriate internal controls, and legal non-compliance. Six risk reviews were performed during FY 2024-2025.

Annual Risk Assessment

The MSS participated in the OIG's annual risk assessment by conducting interviews with Department staff to develop an annual work plan.

Department Performance Measures

Per section 20.055(2)(b), F.S., it is the OIG's responsibility to assess the reliability and validity of information on Department performance measures. During FY 2024-2025, a reliability and validity assessment was not necessary because the Department did not request any new or revised measures, changes in data sources, or changes in measurement methodologies.

IRS Safeguard Review Coordination Activities

Agencies must centralize safeguarding responsibilities under a designated authority whenever it's practical and establish and maintain uniform safeguard standards consistent with IRS guidelines. When coordinating safeguard reviews, the MSS must contact the appropriate agency point of contact to achieve their objectives and ensure compliance with IRS Publication 1075 requirements.

Outreach and Education

The MSS provided educational awareness to the organization throughout FY 2024-2025 by:

- Participating in four fraud awareness presentations for new Department supervisors to provide further training on preventing and detecting fraud within the Department.
- Increasing awareness and understanding of the OIG throughout the Department. The MSS published an article that was featured in the November 2024 "Culture Connections." The feature provided an overview of the duties and functions of the MSS.
- Publishing an article in the November 2024 "News You Can Use" during International Fraud Awareness week to increase fraud awareness in the workplace. The MSS assists with the prevention and detection of fraud within the Department.

Management Service Procedures

During FY 2024-2025 updates were made to the "Management Services Procedures Manual." The MSS updated the manual in accordance with the "Principles and Standards for Offices of Inspector General" published by the Association of Inspectors General.

Administrative Functions

The OIG staff conducts daily administrative tasks essential to the office and the Department’s success. These tasks include processing public records requests, preparing archived OIG files for appropriate disposal, and fielding communications from various entities including:

- Taxpayers
- Child Support customers
- Other Department program offices
- External agencies

Administrative Highlights

Public Records Requests

The OIG receives and processes public records requests in a timely and responsible manner. The office successfully processed five public records requests for FY 2024-2025.

File Disposal

Many of the OIG’s files must be retained for a set period. Upon completion, certain archived files become eligible for destruction. Throughout the fiscal year, OIG staff periodically reviewed, organized, and properly disposed of qualifying documents.

Project Coordination

The OIG staff routinely communicate with other Department program areas and with external agencies to coordinate engagements, investigations, or various other projects.

Communication

The OIG receives correspondence via mail, telephone, email, external partners, and other entities. Staff are responsible for recording information from customers and determining the appropriate action. Based on the interaction, staff may:

- Refer the customer to the IIS for review and determination.
- Refer the customer to the appropriate internal process (e.g., Child Support, Taxpayer Assistance).
- Refer the customer to the appropriate external agency (e.g., the IRS, other State agencies).
- Determine no action is needed and close the file.

The OIG received 331 correspondences during FY 2024-2025: 66 by mail, 147 by telephone, 70 by email, 45 by external partners, and 3 by other means. See the table below for further details.

Referred To	Mail	Telephone	E-Mail	External Partner	Other	Totals
Child Support Program	8	64	21	29	2	124
No Action Required	11	33	22	10	1	77
Child Support Advocate	7	24	16	0	0	47
Taxpayer Rights Advocate	20	4	2	1	0	27
General Tax Administration	2	17	3	4	0	26
Office of General Counsel	14	1	0	1	0	16
Property Tax Oversight	3	1	1	0	0	5
State Agency	1	0	3	0	0	4
State Law Enforcement	0	0	1	0	0	1
Local Agency	0	0	1	0	0	1
Investigations	0	3	0	0	0	3
Totals	66	147	70	45	3	331

Appendix A

Summary of Internal Audit Engagements for FY 2024-2025

Report No. 23-10090, Office of Workforce Management Criminal History Record Checks, published in June 2025 (Assurance)

Objective	Determine if all newly hired employees, interns, and volunteers are appropriately screened in compliance with Department policies, procedures, and guidelines and applicable laws, rules, and regulations.
	Determine if contract managers are vetting contractors or obtaining approval for exemptions from background screenings in accordance with Department policies, procedures, and guidelines, and applicable laws, rules, and regulations.
	Determine if the OWM completes Department staff's five-year criminal history record rechecks in accordance with Department policies and procedures and applicable laws, rules, and regulations.
	Determine if there is an opportunity for improvement for the process the OWM utilize to vet staff promoted to an IT position from a non-IT position in accordance with Rule 60GG-2.002(1)(f)(9), Florida Administrative Code (F.A.C.).
Findings	Finding No. 1: The Department did not conduct all required criminal history record checks, and the Department's policy and procedures do not include federal requirements for rechecks. ¹
	Finding No. 2: The Department does not have a policy or procedure to designate positions as IT workers, perform additional background screening requirements for IT workers, or perform ongoing monitoring of positions designated as IT workers.
	Finding No. 3: Contractor background screenings are not conducted in accordance with federal requirements.
	Finding No. 4: The Department does not have a process to comply with State law requirements to grant exemptions for disqualification from employment.
Recommendations	Finding No. 1 Recommendation: We recommend the Department continue to perform required criminal history record rechecks in accordance with the "Criminal History Record Checks" policy and procedure. ²
	Finding No. 2 Recommendation: We recommend the Department follow their policy and procedures for how to designate positions as IT workers, perform additional background screening requirements for IT workers, and perform ongoing monitoring of positions designated as IT workers.
	Finding No. 3 Recommendation: We recommend the Department specify background screening requirements in agreements that include custodial services where contractors have physical access to FTI or require the individuals be accompanied by Department staff. Additionally, we recommend the Department periodically review agreements to ensure contractor background screening requirements are stated in the agreements.
	Finding No. 4 Recommendation: We recommend the Department follow their "Criminal History Record Checks" procedure for granting an exemption for an individual otherwise disqualified from employment.

¹This finding is considered a significant deficiency as prescribed in section 20.055(8)(c)(2), F.S.

² This recommendation is associated with a significant deficiency as prescribed in section 20.055(8)(c)(3), F.S.

Outcomes	Management concurred with all findings and recommendations. For finding numbers 1, 2, and 4, management took immediate corrective action.
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Report No. 23-10159, Florida Department of Highway Safety and Motor Vehicles DAVID Memorandum of Understanding, published in June 2025 (Advisory)	
Objectives	The objective of the advisory engagement was to evaluate the Department’s compliance with the requirements in the Memorandum of Understanding numbers G0435 and CI277 with the Florida Department of Highway Safety and Motor Vehicles (FLHSMV) to determine if internal controls are adequate to protect personal data from unauthorized access, distribution, use, modification, or disclosure in accordance with Rule 60GG-2, F.A.C., the Department’s policies and procedures, and the FLHSMV security policies.
Issues	Six issues were identified. Pursuant to the provisions of section 282.318(4)(g), F.S., this report is confidential and exempt.
Advisory Comments	The engagement resulted in 11 advisory comments. Pursuant to the provisions of section 282.318(4)(g), F.S., this report is confidential and exempt.
Outcomes	Management concurred with the issues and advisory comments.

Appendix B

Outstanding Corrective Actions for Prior Audit Reports as of June 30, 2025

Project # Program	Engagement Name	Finding No.	Notes/Recommendations
2017-0115 ISP	Office of Inspector General Service Centers Audit “Management Memo”	2	Outstanding for seven years. The ISP purchased a tool to monitor software installations. Still pending are the procedures for monitoring and preventing unauthorized software. ISP provided an anticipated completion date of 12/31/27. Additionally, ISP has procedures for users to request approval for software. ISP still needs to remove certain permissions from Department devices.
2020-003 PTO	Florida Auditor General Audit of Property Tax Oversight Ad Valorem Tax Program	7	The PTO Program needs to complete the revision of the “Florida Real Property Appraisal Guidelines” and the “Tangible Personal Property Appraiser Guidelines.” The anticipated completion date is 12/31/2025.
21-10379 ISP/GTA	Office of Inspector General Information Technology Access Control Audit	2	Confidential
21-10379 ISP	Office of Inspector General Information Technology Access Control Audit	3	Confidential
22-10048 GTA	Office of Inspector General Audit of GTA Lead Development and Audit Processes	1	The GTA Program needs to complete a review to update the handbook to address compliance and single-issue/limited scope audits to reflect changes to audit workflows. The ISP provided a revised completion date of 6/30/2025.
2022-189 ISP/Child Support	Florida Auditor General Financial Reporting and Federal Awards 2020-2021	2021-073	Confidential
2022-189 ISP/GTA	Florida Auditor General Financial Reporting and Federal Awards 2020-2021	2021-037	Confidential
2022-189 ISP/GTA	Florida Auditor General Financial Reporting and Federal Awards 2020-2021	2021-038	Confidential
22-10200 ISP	Office of Inspector General Audit of Cybersecurity Continuous Monitoring	1	Confidential

Project # Program	Engagement Name	Finding No.	Notes/Recommendations
22-10200 ISP	Office of Inspector General Audit of Cybersecurity Continuous Monitoring	2	Confidential
22-10200 ISP	Office of Inspector General Audit of Cybersecurity Continuous Monitoring	3	Confidential
22-10200 ISP	Office of Inspector General Audit of Cybersecurity Continuous Monitoring	4	Confidential
22-10200 ISP	Office of Inspector General Audit of Cybersecurity Continuous Monitoring	5	Confidential
2023-174 ISP/GTA	Florida Auditor General Financial Reporting and Federal Awards 2021-2022	2022-023	Confidential
2023-174 ISP/Child Support	Florida Auditor General Financial Reporting and Federal Awards 2021-2022	2022-046	Confidential
23-10090 OWM/ISP	Office of Workforce Management Criminal History Record Checks	3	The Department is in the process of ensuring certain agreements include federal requirements for contractor background screenings.
23-10159 GTA/Child Support/ISP	Florida Department of Highway Safety and Motor Vehicles DAVID Memorandum of Understanding	1	Confidential
23-10159 GTA/Child Support/ISP	Florida Department of Highway Safety and Motor Vehicles DAVID Memorandum of Understanding	2	Confidential
23-10159 GTA/Child Support/ISP	Florida Department of Highway Safety and Motor Vehicles DAVID Memorandum of Understanding	3	Confidential

Project # Program	Engagement Name	Finding No.	Notes/Recommendations
23-10159 GTA/Child Support/ISP	Florida Department of Highway Safety and Motor Vehicles DAVID Memorandum of Understanding	5	Confidential
23-10159 GTA/Child Support/ISP	Florida Department of Highway Safety and Motor Vehicles DAVID Memorandum of Understanding	6	Confidential
2024-174 ISP/Child Support	Florida Auditor General Compliance and Internal Controls Over Financial Reporting and Federal Awards 2022-2023	2023-035	Confidential
2024-174 ISP/GTA	Florida Auditor General Compliance and Internal Controls Over Financial Reporting and Federal Awards 2022-2023	2023-015	Confidential

Appendix C

Summary of Closed Internal Investigations Activities for FY 2024-2025

Disposition	Project Number	Investigations Type
Supported (16 Cases)	23-10138	Conduct Unbecoming
	23-10161	Conflict of Interest-Personal and Financial Relationships and Department of Revenue Duties
	24-10036	Conflict of Interest-Abuse
	24-10041	Computer, Internet, and Email Usage
	24-10050	Confidentiality
	24-10055	Unauthorized Photographs and Recordings in the Workplace
	24-10061	Dishonesty-Falsification of Records
	24-10079	Misconduct off the Job
	24-10084	Dishonesty-Falsification of Records
	24-10097	Discrimination and Harassment
	24-10098	Conduct Unbecoming
	24-10103	Confidentiality
	24-10106	Discrimination and Harassment
	24-10112	Confidentiality
	24-10117	Confidentiality
	24-10120	Confidentiality
Unsupported (5 Cases)	24-10052	Dishonesty-Falsification of Records
	24-10056	Confidentiality
	24-10082	Conduct Unbecoming
	24-10083	Retaliation
	24-10093	Conflict of Interest
Insufficient (6 Cases)	23-10162	Discrimination and Harassment
	23-10166	Restrictions on Supervisor-Subordinate Relationships
	23-10171	Discrimination and Harassment
	24-10037	Violation of Law, Rule, Policy or Procedure
	24-10073	Stealing
	24-10088	Stealing
Referrals (22 Cases)	24-10042	Dishonesty-Falsification of Records
	24-10049	Dishonesty-Making a False Statement
	24-10054	Conduct Unbecoming
	24-10064	Conduct Unbecoming
	24-10078	Conduct Unbecoming
	24-10080	Conduct Unbecoming
	24-10081	Confidentiality
	24-10089	Conduct Unbecoming
	24-10092	Drug and Alcohol Use
	24-10094	Discourteous Behavior
	24-10102	Dishonesty-Making a False Statement
	24-10113	Discourteous Behavior

Disposition	Project Number	Investigations Type
	24-10115	Discrimination and Harassment
	24-10118	Conduct Unbecoming
	24-10124	Dishonesty-Making a False Complaint
	24-10125	Conflict of Interest-Abuse
	24-10127	Discourteous Behavior
	24-10128	Discourteous Behavior
	24-10130	Discourteous Behavior
	24-10131	Conduct Unbecoming
	24-10145	Conduct Unbecoming
	24-10148	Discourteous Behavior
No Action Required (28 Cases)	23-10170	Stealing
	23-10172	Conduct Unbecoming
	24-10043	Sabotage
	24-10057	Conduct Unbecoming
	24-10058	Confidentiality
	24-10059	Discrimination and Harassment
	24-10060	Confidentiality
	24-10065	Violation of Law, Rule, Policy, or Procedure
	24-10066	Conflict of Interest-Personal and Financial Relationships and Department of Revenue Duties
	24-10068	Dishonesty-Falsification of Records
	24-10070	Dishonesty-Making a False Statement
	24-10071	Violation of Law, Rule, Policy, or Procedure
	24-10076	Violation of Law, Rule, Policy, or Procedure
	24-10077	Discrimination and Harassment
	24-10086	Dishonesty-Falsification of Records
	24-10104	Retaliation
	24-10108	Negligence
	24-10119	Dishonesty-Falsification of Records
	24-10126	Discrimination and Harassment
	24-10132	Protection and Use
	24-10135	Stealing
	24-10136	Confidentiality
	24-10139	Stealing
	24-10143	Protection and Use
	24-10146	Stealing
	24-10147	Violation of Law, Rule, Policy or Procedure
	24-10149	Stealing
	24-10152	Protection and Use

Appendix D

Summary of Management Reviews for FY 2024-2025

GTA-MVST March 2025		
Objectives	Determine if current MVST processes follow applicable statutes, rules, and Department policies and procedures.	
	Determine if adequate controls are in place to manage and govern the MVST process and make recommendations for strengthening controls.	
	Determine if opportunities for improvement exist based on best practices and make necessary recommendations.	
Conclusions	The MVST process is not in compliance with the following:	
	Authoritative Guidance	Noncompliance Issue
	Section 212.05(1), F.S. and Rule 12A-1.007(8)(j), F.A.C.	MVST staff are accepting vehicle sale prices verbally over the telephone from parties to the sale without an affidavit signed by each party or other substantial proof of the actual sale price.
	Delegation of Authority to Settle or Compromise Tax, Penalty, Interest, and Fees (Department form DA-40)	MVST staff in Revenue Specialist positions are compromising penalties and interest beyond the authorized threshold amounts.
	The internal controls are determined to be inadequate or nonexistent regarding the management and governance of the MVST process. Based on all work performed, it is determined the following seven MVST process components contain internal control deficiencies:	
	• Case Reviews • Key Documents • Payments • Procedures • Sale Price Verification • System Access • Telephone Calls	
	Fourteen opportunities for improvement were identified for the GTA MVST process based on authoritative guidance and best practices.	

Recommendations	GTA discontinue the practice of accepting verbal verification of vehicle sale price over the telephone.
	GTA consult with the Office of General Counsel regarding compliance with Chapter 717 F.S. – Disposition of Unclaimed Property.
	GTA provision system access for MVST staff in accordance with the Department’s “Delegation of Authority to Settle or Compromise Tax, Penalty, Interest, and Fees.”
	GTA periodically perform a review to ensure MVST staff do not have system access to compromise more than authorized thresholds identified in the Department’s “Delegation of Authority to Settle or Compromise Tax, Penalty, Interest, and Fees.”
	GTA increase the minimum number of MVST case reviews performed monthly by the supervisor to a percentage of the number of cases processed per staff member. The cases to be reviewed should be: • selected using activity reports containing case-specific details. • selected to cover a variety of case activity transactions. • traced back to correspondence documentation received to verify accuracy.
	GTA provide notice to taxpayers when an overpayment of \$10 or more is made on an MVST case.
	GTA establish a review process for MVST case overpayments.
	GTA provide electronic payment options for taxpayers making MVST payments.
	GTA scan key MVST documents (DR-99 affidavits, bills of sale, address updates, etc.) in order to perform data verification and assist in supervisory reviews of MVST transactions.
	GTA require and track reasons for reopening closed MVST cases.
	GTA establish an approval or review process to ensure updates to MVST taxpayer addresses are appropriate and accurate.
	GTA update MVST procedures to be detailed, written on standardized forms, include the latest revision date, and reflect all current practices for the MVST process, including processing transactions in the MVST application and receiving taxpayer telephone calls.
	GTA track MVST telephone calls through the Genesys system.
	GTA consider moving the MVST process into SUNTAX.

Child Support Program State Disbursement Unit Contract April 2025	
Objectives	To identify audit, cyber, and financial control industry standards to be considered as additions to the new SDU vendor contract.
Conclusions	Based on the review of all information previously stated, it is our determination the audit, cyber, and financial controls identified in the current SDU contract are meeting industry standards.
Recommendations	CSP include a direct reference to the requirement for the vendor to meet or exceed applicable standards in the National Institute of Standards and Technology (NIST) Cybersecurity Framework.
	CSP include a requirement for the vendor to comply with the most current revisions of the NIST Special Publications identified.
	CSP remove references to Chapter 71A-1, Florida Administrative Code (FAC) and reference Chapter 60GG-2, F.A.C. in its place.



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