



# Florida Department of State

Office of Inspector General  
2024-25 ANNUAL REPORT

August 21, 2024

Cord Byrd, Secretary of State  
Florida Department of State  
500 South Bronough Street  
Tallahassee, FL 32399

Melinda Miguel, Chief Inspector General  
Executive Office of the Governor  
Suite 1902, The Capitol  
Tallahassee, FL 32399

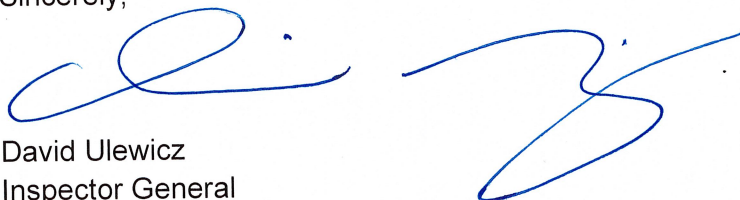
Dear Secretary Byrd and Chief Inspector General Miguel:

I am pleased to present the Office of Inspector General's Annual Report for the 2024-25 Fiscal Year. This report, which was prepared in accordance with Section 20.055(8), Florida Statutes, summarizes the activities performed by the Office of Inspector General based on its statutory responsibilities. This report highlights the accomplishments, findings, and recommendations of significant audit and investigative activities completed during the 2024-25 Fiscal Year.

On behalf of the Office of Inspector General staff, I would like to thank you for your continued support, as well as all Department Managers and staff for their assistance and cooperation.

The Office of Inspector General remains committed to promoting efficiency, accountability, and integrity in our efforts to detect fraud, waste, abuse, and mismanagement in Department programs.

Sincerely,

A handwritten signature in blue ink, consisting of a stylized 'D' followed by a series of loops and a long horizontal stroke.

David Ulewicz  
Inspector General

**CONTENTS**

<b>Background .....</b>	<b>3</b>
<b>OIG Responsibilities .....</b>	<b>3</b>
<b>Organization .....</b>	<b>4</b>
<b>Internal Audit .....</b>	<b>5</b>
<b>External Audit Coordination .....</b>	<b>5</b>
<b>Quality Assurance Review .....</b>	<b>5</b>
<b>Internal Audit Projects Completed .....</b>	<b>5</b>
<b>Status of Prior Recommendations .....</b>	<b>6</b>
<b>Performance Measures .....</b>	<b>7</b>
<b>Federal And State Single Audit Act Responsibilities .....</b>	<b>7</b>
<b>Internal Investigations .....</b>	<b>8</b>
<b>Reaccreditation .....</b>	<b>8</b>
<b>Investigative Report Activities .....</b>	<b>8</b>
<b>Case Summaries .....</b>	<b>8</b>

## BACKGROUND

The role of the Office of Inspector General (OIG) is to provide a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency within the Department of State (Department). Section 20.055, Florida Statutes (F.S.), requires the Inspector General to submit an annual report summarizing its activities during the preceding fiscal year to the Secretary of State and the Chief Inspector General.

This report includes the activities and accomplishments of the OIG during the 2024-25 Fiscal Year (FY) and specifically details the activities and reports of the audit and investigative teams that make up the OIG.

## OIG RESPONSIBILITIES

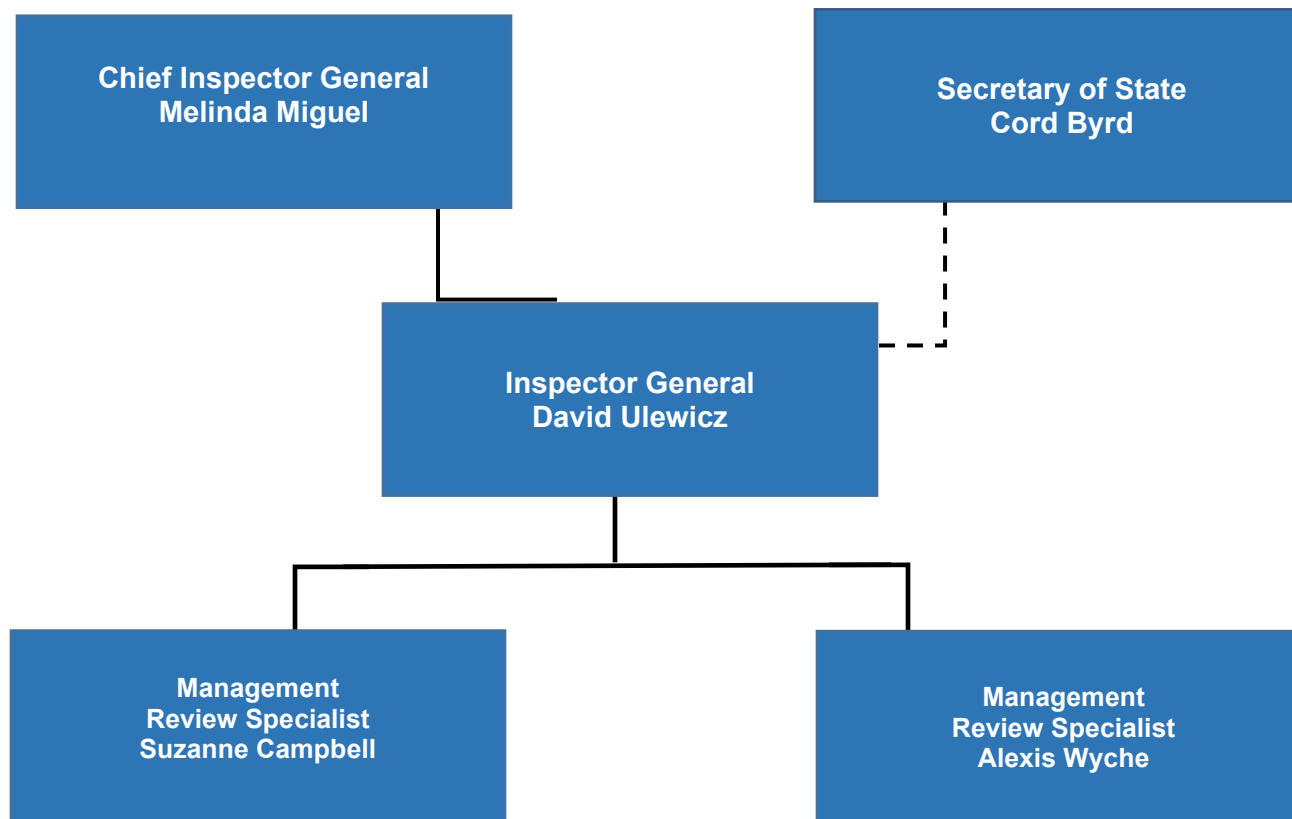
The specific duties and responsibilities of the OIG as defined in Section 20.055(2), F.S., include:

- Directing, supervising, and coordinating audits, investigations, and management reviews of Department programs and operations.

- Advise in the development of performance measures, standards, and procedures to improve program performance.
- Keep the Secretary of State and Chief Inspector General informed concerning fraud, waste, abuse, and deficiencies in programs and operations, recommend corrective action, and provide progress reports.
- Ensure effective coordination and cooperation between the Auditor General, federal auditors, and other government bodies.
- Review the actions taken by the Department to improve program performance and make recommendations for improvement.
- Conduct, supervise, and coordinate other activities to promote economy and efficiency and activities designed to prevent and detect fraud and abuse in the Department.

## ORGANIZATION

The Inspector General reports to the Chief Inspector General and is under the general supervision of the Secretary of State, as prescribed by statute, and has unrestricted access to all Department activities and records. As of June 30, 2025, the OIG consisted of the following:



## INTERNAL AUDIT

Internal Audit provides management with independent and objective assurance reviews and consultation regarding risk management, control, and governance processes. Internal audit work is performed in conformance with International Standards for the Professional Practice of Internal Auditing published by The Institute of Internal Auditors, Government Auditing Standards published and revised by the United States Government Accountability Office, and the General Principles and Standards for Offices of Inspector General published by the Association of Inspectors General.

Audit projects performed during the FY were based on the results of a risk assessment. An annual risk assessment is conducted by the Internal Audit Section and aids in developing the OIG Annual Work Plan. The Work Plan was based on the results of the risk assessment, prior OIG audit and investigative findings, external audits, and requests from management.

## EXTERNAL AUDIT COORDINATION

Internal Audit serves as a liaison to external agencies that audit the Department and monitors and tracks findings and recommendations that result from these external audits as well as monitors and tracks management efforts to correct audit findings. During the FY, the OIG coordinated a Florida Auditor General audit, a federal OIG audit, and a Department of Financial Services contract audit.

## QUALITY ASSURANCE REVIEW

Section 11.45(2)(i), F.S., requires that the Auditor General, once every three years, review a sample of internal audit reports to determine compliance by the OIG with the current International Standards for the Professional Practice of Internal Auditing or, if appropriate, Government Auditing Standards.

The Auditor General completed their most recent review of the OIG in October 2022 and reported the quality assurance and improvement program related to the office's internal audit activity was adequately designed and complied with during the review period to provide reasonable assurance of conformance with applicable professional auditing standards and the Code of Ethics issued by The Institute of Internal Auditors.

## INTERNAL AUDIT PROJECTS

The following summaries describe the audit engagements performed by the Internal Audit Section during the FY.

### Contract Procurement Audit

#### Audit Report No. A-2024-DOS-001

The purpose of the audit was to conduct a risk-based compliance audit of contracts procured under Chapter 287, F.S., and executed by the Department during the 2021-22 through 2023-24 FYs.



The audit concluded the procurement function has implemented internal processes and procedures to ensure compliance with state purchasing laws. However, improvements could be made to ensure contract procurement documentation is maintained in the contract file as required by statute.

### **Enterprise Audit of Incident Response, Reporting, and Recovery**

#### **Audit Report No. A-2024-DOS-002**

The purpose of the audit was to evaluate the Department's controls and compliance with incident response, reporting, and recovery requirements contained in the Florida Cybersecurity Standards (Rules 60GG-2.001 through 60GG-2006, Florida Administrative Code (F.A.C.))

Due to the nature of this audit, we are not disclosing specific details of the issues in this report to avoid the possibility of compromising Department data and related IT resources. However, we have notified appropriate Department management of the specific issues. The audit recommended improving information security controls related to these areas.

#### **DAVID Internal Control Review**

#### **Audit Report No. A-2024-DOS-003**

The purpose of this engagement was to examine the internal controls the Department had in place to protect confidential data within the Driver and Vehicle Information Database (DAVID) from unauthorized access, distribution, use, modification, or

disclosure and the Department's compliance with the DAVID Memorandum of Understanding.

The audit concluded the Department generally had internal controls in place to protect confidential data with DAVID. However, completing Quarterly Quality Control Reviews timely would improve monitoring for improper or unauthorized use of DAVID information.

---

### **STATUS OF PRIOR RECOMMENDATIONS**

Section 20.055(8)(c)(4), F.S., requires the identification of each significant recommendation described in previous annual reports on which corrective action has not yet been completed. As of June 30, 2025, there was one report described in previous OIG annual reports that had significant outstanding audit recommendations requiring corrective actions which had not been completed.

#### **Audit of Cybersecurity Continuous Monitoring**

#### **Audit Report No. A-2022-DOS-003**

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

## **Enterprise Audit of Cybersecurity Controls for Identity Management and Access Controls**

### **Audit Report No. A-2023-DOS-002**

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

### **Audit of Physical Security**

#### **Audit Report No. A-2023-DOS-004**

The purpose of the audit was to evaluate the efficiency and effectiveness of physical security at Department facilities and to determine compliance with applicable laws and Department policy and procedure.

The audit examined specific security controls at a sample of Department facilities, the facility access card system, and the process for access card issuance, monitoring, and deactivation. Due to the nature of the audit findings and recommendations, the results of the audit are confidential and exempt from the provisions of Section 119.07(1), F.S. However, we have notified appropriate Department management of the specific issues. The audit recommended improving physical security controls related to these areas.

---

## **PERFORMANCE MEASURES**

Florida law requires State agencies to develop long-range program plans that include program outcomes and standards to measure progress toward program objectives. Section

20.055(2), F.S., requires the OIG to perform a validity and reliability assessment of agency performance measures and, if needed, recommend improvements. Our review determined the performance measure assessed were valid and reliable.

---

## **FEDERAL AND STATE SINGLE AUDIT ACT RESPONSIBILITIES**

The Department provides funding and resources from State and Federal funding sources to Florida Counties, Cities, Towns, Districts, and many other non-profit organizations within the State. Because of the Department's relationship with these entities, the OIG provided technical assistance to support and improve the operations of those entities. Section 215.97, F.S., requires each non-State entity that expends a total amount of State financial assistance equal to or in excess of \$750,000 in any fiscal year, of such non-State entity shall be required to have a State single audit, or a project-specific audit, for such fiscal year in accordance with the requirements of this Section. The Catalog of State Financial Assistance includes for each listed State project the responsible State agency, standard State project number identifier, official title, legal authorization, and description of the State project, including objectives, restrictions, application, and awarding procedures, and other relevant information determined necessary. Federal pass-through grants administered by the Department are subject to Office of Management and Budget 2 CFR 200 Uniform Guidance requirements, provided the entity has expended \$750,000 in Federal financial assistance in its FY.



Non-state entities which receive funding from the Department but do not meet the audit threshold for expenditures are required to complete a certification attesting they do not meet the threshold.

Each year, the OIG reviews audit reports and/or certifications submitted by entities that meet the requirements listed in Florida Statute, as well as the audit requirements listed in the 2 CFR 200 Uniform Guidance. During the 2024-25 FY, our office received and reviewed 713 single audit reports and/or certifications.

## INTERNAL INVESTIGATIONS

The Investigations Unit is responsible for receiving complaints and coordinating activities of the Department in accordance with the Whistle-blower's Act pursuant to Section 112.3187, and 112.31895, F.S. Additionally, the Unit receives and considers complaints that do not meet the criteria for an investigation under the Whistle-blower's Act and conducts, supervises, or coordinates such inquiries, investigations, or reviews as deemed necessary. Investigations and inquiries are conducted in accordance with the Association of Inspectors General Quality Standards for Investigations. Once an investigation report is completed, case disposition is reported to the appropriate management.

## REACCREDITATION

Established in 1995, the Commission for Florida Law Enforcement Accreditation, Inc. (CFA) is a council of law enforcement and criminal justice professionals that establish

standards for staffing, training, conducting, and documenting the investigative function. In 2008, the CFA introduced an accreditation profession for offices of inspectors general. In 2018 the OIG went through an initial accreditation assessment and was reaccredited in 2021. In July 2024, the Investigations Unit went through an additional assessment, resulting in its second CFA reaccredited.

## Investigative Report Activities

Complaints are received through many sources by the OIG and are reviewed to determine an appropriate course of action. During the 2024-25 FY, the OIG closed 2 administrative investigations. Both were within the Division of Corporations. Additionally, 634 complaint inquiries were performed to assess allegations, of which 1 was reviewed by the OIG and no investigation was deemed necessary, 11 were referred to the appropriate functional area for handling, and 622 were non-jurisdictional.

## CASE SUMMARIES

II-01-06-2024-948: A Department investigation determined the allegations of sexual harassment and conduct unbecoming was not sustained.

II-01-06-2025-1239: A Department investigation determined the allegations of violating the Department's ethics policy, acceptable use policy for internet and email, and the additional employment outside of state government policy were sustained.



**Office of Inspector General  
R.A. Gray Building  
500 S. Bronough Street  
Tallahassee, Florida 32399-0250  
(850)245-6469**

**<http://dos.myflorida.com/offices/inspector-general/>**