

**Executive Office of the Governor**

# **OFFICE OF THE CHIEF INSPECTOR GENERAL**

**2024 - 2025  
ANNUAL REPORT**

**Presented  
September 30, 2025**



**The Honorable Ron DeSantis  
Governor of Florida**

**Melinda M. Miguel  
Chief Inspector General**



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Office of the  
**CHIEF INSPECTOR GENERAL**

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## EXECUTIVE SUMMARY



In accordance with § 14.32, Florida Statutes (F.S.), and § 20.055, F.S., the Office of the Chief Inspector General is responsible for promoting accountability, integrity, and efficiency in the Executive Office of the Governor and in agencies under the jurisdiction of the Governor.

Consistent with these responsibilities, the Office of the Chief Inspector General completed the following activities during Fiscal Year (FY) 2024-2025:

- Received, reviewed, and processed 3,316 complaints and requests for assistance by Florida's citizens and government employees and closed 3,318 such complaints and requests;
- Received, reviewed, and processed 2,784 pieces of additional information from Florida's citizens and government employees for existing correspondences;
- Completed, reviewed, or processed 139 whistle-blower determinations prepared by Inspectors General in accordance with the provisions of §§ 112.3187 - 112.31895, F.S., Florida's Whistle-blower's Act. Of those determinations, seven (7) met the statutory provisions to be designated as a whistle-blower complaint;
- Provided oversight for 11 whistle-blower investigations conducted by agency Inspectors General and State Universities, including reviews of final investigative reports and issuance of seven (7) final reports to mandatory recipients in compliance with statutes;
- Oversaw 16 active whistle-blower investigations;
- Completed or assisted with five (5) non-whistle-blower investigations, reviews, or audits;
- Participated in one (1) Florida Digital Service (FL[DS]) workgroup, one (1) Council (the Florida Cybersecurity Advisory Council),<sup>1</sup> and three (3) Florida Cybersecurity Advisory Council workgroups;

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<sup>1</sup> The Cybersecurity Advisory Council is established in § 282.319, F.S., to assist state agencies in protecting their information technology resources from cyber threats and incidents. The Chief Inspector General is a designated voting member of the Council. However, internal policies provide for the Chief Inspector General to be advisory in nature, not in an operational capacity, to preserve independence according to professional standards.



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- Trained a total of 297 state and local personnel through 16 training sessions provided through the Office of the Chief Inspector General's Cyber Pathways Program;
- Received and processed 188 final audit reports and corrective actions, pursuant to § 20.055(6)(f), F.S., and § 20.055(6)(h), F.S., respectively, which require Inspectors General in agencies under the jurisdiction of the Governor to submit final audit reports and provide information related to significant findings and related corrective action plans to the Chief Inspector General;
- Received 24 annual audit plans by Inspectors General pursuant to § 20.055(6)(i), F.S., which requires Inspectors General to develop long-term and annual audit plans based on the findings of periodic risk assessments. In agencies under the jurisdiction of the Governor, Inspectors General are required to submit their annual audit plans, and any revised annual audit plans, to the Chief Inspector General;<sup>2</sup>
- Received, reviewed, and processed 95 notifications and consultations pursuant to § 20.055(2)(f), F.S., which requires Inspectors General in agencies under the jurisdiction of the Governor to keep the Chief Inspector General informed concerning fraud, abuses, and deficiencies related to programs and operations administered or financed by the state agency; recommend corrective action(s) concerning fraud, abuses, and deficiencies; and report on the progress made in implementing corrective action(s);
- Reviewed 111 personnel actions pursuant to § 20.055(3)(b), F.S., which requires Inspectors General in agencies under the jurisdiction of the Governor to hire or remove personnel in consultation with the Chief Inspector General but independently of their agency;
- Served as the Governor's designee for financial emergencies pursuant to § 218.503, F.S.;
- Contacted 17 local governmental entities to gather information for use in determining financial emergency status in accordance with the provisions of § 218.503, F.S.;
- Provided technical assistance in accordance with Executive Order Number 16-135 to resolve the state of financial emergency of the City of Opa-Locka, worked with

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<sup>2</sup> Pursuant to § 20.055(6)(i), F.S., audit plans are also submitted to the agency head for approval, and the approved audit plan is submitted to the Auditor General.



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the financial emergency board, and served as the lead “agency” to carry out the Executive Order and agreement with the City;

- Coordinated and conducted nine (9) case management conferences<sup>3</sup> with Offices of Inspector General in agencies under the jurisdiction of the Governor;
- Ensured effective coordination and cooperation between the Executive Office of the Governor and the Auditor General, federal auditors, and other governmental bodies with a view toward avoiding duplication;
- Completed a nationwide search for Inspector General candidates to fill an existing vacancy, resulting in the appointment of an Inspector General for the Department of Management Services; and,
- Provided training on Florida’s Whistle-blower’s Act to members of the Florida Inspector General community.

The details of these accomplishments are presented in the following report.

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<sup>3</sup> Case management conferences are established to maximize the flow of information between the Inspectors General and the Office of the Chief Inspector General to ensure the requirements of § 20.055(2)(j), F.S., and compliance with the *General Principles and Standards for Offices of Inspector General*, as published by the Association of Inspectors General, are met.

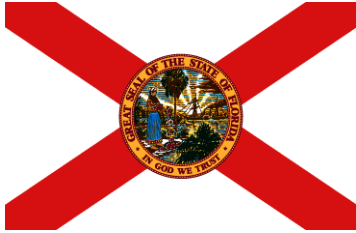




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## INTRODUCTION



The Chief Inspector General has a broad range of responsibilities outlined in § 14.32, F.S., and § 20.055, F.S. These responsibilities include: carrying out activities designed to deter, detect, prevent, and eradicate fraud, waste, abuse, mismanagement, and misconduct in government; initiating, supervising, and coordinating investigations; coordinating complaint-handling activities with agencies; coordinating activities of Florida's Whistle-blower's Act and maintaining the Whistle-blower's Hotline; conducting, directing, and supervising audit activities; monitoring activities of agency Inspectors General; issuing and serving subpoenas; and conducting special investigations and management reviews at the request of the Governor. The Chief Inspector General is also responsible for appointing and removing Inspectors General in agencies under the jurisdiction of the Governor. In addition, when a local governmental entity meets statutory conditions specified in § 218.503(1), F.S., the Governor has delegated responsibilities described within §§ 218.50 - 218.504, F.S., Local Governmental Entity and District School Board Financial Emergencies, to the Chief Inspector General.

Our mission is to assist the Executive Office of the Governor in the accomplishment of its objectives through the conduct, supervision, and coordination of accountability activities to enhance public trust in government. During the past year, the Office of the Chief Inspector General worked diligently to meet statutory mandates and ensure standards of excellence were applied consistently across state agencies by agency Inspectors General.

The details of the activities performed by the Office of the Chief Inspector General during FY 2024-2025 related to our responsibilities and mission are detailed below.

## INDEPENDENCE

According to § 14.32(4), F.S., and § 20.055(3), F.S., the Chief Inspector General serves as the Inspector General for the Executive Office of the Governor and reports directly to the Governor to ensure audits, investigations, and other activities are performed with competence and independence, and ensure findings and conclusions are developed in accordance with applicable professional standards. Additionally, by statute, the Chief Inspector General is not subject to supervision by any other employee except the Governor and the agency head or staff shall not prevent or prohibit the Chief Inspector General from initiating, carrying out, or completing any audit or investigation.



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## PROFESSIONAL STANDARDS AND CODE OF ETHICS

Pursuant to § 20.055(2)(j), F.S., the Office of the Chief Inspector General complies with the *Principles and Standards for Offices of Inspector General*, as published and revised by the Association of Inspectors General. Staff members abide by the Florida Code of Ethics for Public Officers and Employees as codified in §§ 112.311 - 112.326, F.S., and the Executive Office of the Governor's Code of Ethics. Internal audits are conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* [Global Internal Audit Standards (Standards)] and the *Code of Ethics*, published by the Institute of Internal Auditors, Inc. (IIA).

## STRATEGIC PLAN METRICS

The new *Global Internal Audit Standards* (Standards) were released by the IIA on January 9, 2024, and became effective January 9, 2025. As part of the Standards, Domain IV, Principle Nine, *Plan Strategically*, mandates the Office of the Chief Inspector General to strategically position its internal audit function to fulfill its mandate and achieve long-term success. Strategic planning requires that the Office of the Chief Inspector General develops a strategy to comprehend the governance, risk management, and control processes of the Executive Office of the Governor, and support its effective operation.

In the beginning of FY 2024-2025, the Office of the Chief Inspector General conducted a detailed Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis. On December 10, 2024, after consultation with Executive Office of the Governor senior management, including a review of the priorities of Governor DeSantis,<sup>4</sup> a Strategic Plan (Plan) was developed. The Plan provides the vision, objectives, and strategies for the Office of the Chief Inspector General. This Plan is designed to help us achieve our vision to be a preeminent organization, promote positive change and continuous improvement, and foster an environment of accountability, oversight, and innovation that inspires trust and confidence in our work.

The Plan includes the following four strategic goals for the Office of the Chief Inspector General:

- Goal 1: Oversight – Provide effective and meaningful oversight of the Executive Office of the Governor through audits, investigations, and evaluations to assure the integrity, efficiency, timeliness, and effectiveness of Executive Office of the Governor services and activities.

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<sup>4</sup> Please see the Priorities of Governor DeSantis as set forth in the Long-Range Program Plan Instructions provided by the Office of Policy and Budget.



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- Goal 2: Effective Engagement with Stakeholder – Increase mission impact through effective engagement with stakeholders.
- Goal 3: Professional Development and Talent Management – Enhance the performance of both the Office of the Chief Inspector General and state agency Offices of Inspector General through strategic investments in employees and resources.
- Goal 4: Innovation – Develop and deploy innovative tools, techniques, and information technology solutions to strengthen the Office of the Chief Inspector General’s mission accomplishment and strategically manage organizational growth.

The Office of the Chief Inspector General has instituted a process to measure performance with respect to these metrics as noted below:

*Oversight:*

- We produced nine (9) high-impact written projects (internal audits, internal audit plan, investigations, etc.) to stakeholders within established timeframes.
- We covered 100 percent of all engagement objectives expected to be reviewed in accordance with the internal audit plan.
- We completed 27 consultations, complaint discussions, reporting consultations, investigative report reviews, and whistle-blower determination consultations.
- We issued internal audit reports with three (3) recommendations for corrective actions to Executive Office of the Governor management.
- We released the Independent Verification and Validation Services Review of the Department of Management Services, Florida [Digital Service] Enterprise Cybersecurity Resiliency Program with 59 action items for Department of Management Services, FL[DS] operations.<sup>5</sup>

*Effective Engagement with Stakeholders:*

- We instituted review processes to demonstrate results in improved communication with all external stakeholders and senior management engagement.
- Our stakeholder satisfaction surveys of internal audit clients for completed audit engagement yielded scores of “5.0” on a scale of one (1) to five (5), with a score of “5.0” being the highest rating and a score of “1.0” being the lowest rating.
- We conducted four (4) separate ethics training sessions with internal staff.
- We developed and delivered 17 separate training sessions to promote awareness of cybersecurity tools to detect fraud and manage internal controls, risk management, and compliance. This includes the 16 classes provided to 297

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<sup>5</sup> This project was required by House Bill 5001 (2024), Section 6, 3005G.





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state and local personnel through our Cyber Pathways Program as well as whistle-blower training provided to state agency Offices of Inspector General.

*Professional Development and Talent Management:*

- We developed and completed training and development plans for all internal staff throughout the fiscal year.
- We instituted recruiting initiatives that leveraged multiple forms of outreach and communication to enhance both our workforce and the workforce of state agency Offices of Inspector General. This includes job postings with relevant professional organizations, such as the National Association of Inspectors General, the Florida Chapter of the Association of Inspectors General, the AGA (formerly known as Association of Government Accountants), and the IIA.
- We encouraged staff to participate in professional certification programs, conferences, and industry forums. A listing of all staff professional certifications is included below.
- We established succession planning initiatives to ensure continuity and sustainability of the Inspector General function, including mentoring initiatives both within the Office of the Chief Inspector General and the larger Inspector General community.

*Innovation:*

- We demonstrated increased capabilities and outcomes from the deployment of innovative information technology. The Office of the Chief Inspector General devoted significant staff time (500 hours in FY 2025-2026) to the integration of Artificial Intelligence (AI) into our audit processes. In accordance with *Global Internal Audit Standard 10.3, Technological Resources*, auditors are required to proactively take steps to enhance the use of technology and develop and broaden their skill sets. The Office of the Chief Inspector General's internal audit staff led a workgroup of state agency Inspectors General and Directors of Auditing to map internal audit processes. This effort aimed to identify areas where AI may add value and innovate audit processes by integrating technology, including AI, into all operations.
- We promoted the secure and effective use of data and technology. To ensure that Office of the Chief Inspector General staff, and vendors working under the authority of the Office of the Chief Inspector General, appropriately use and protect confidential and exempt information, on September 30, 2024, we updated our General Office Procedures to include *Handling Confidential and Exempt Information*. Both audit and investigative staff presented and attended training sessions on this topic. This included various cybersecurity training sessions, such as *Detecting and Investigating Suspicious Privileged Accounts* (held on February 28, 2025), *Phishing and Ransomware* (held on March 28, 2025), and *AI Best Practices* (held on May 8, 2025).

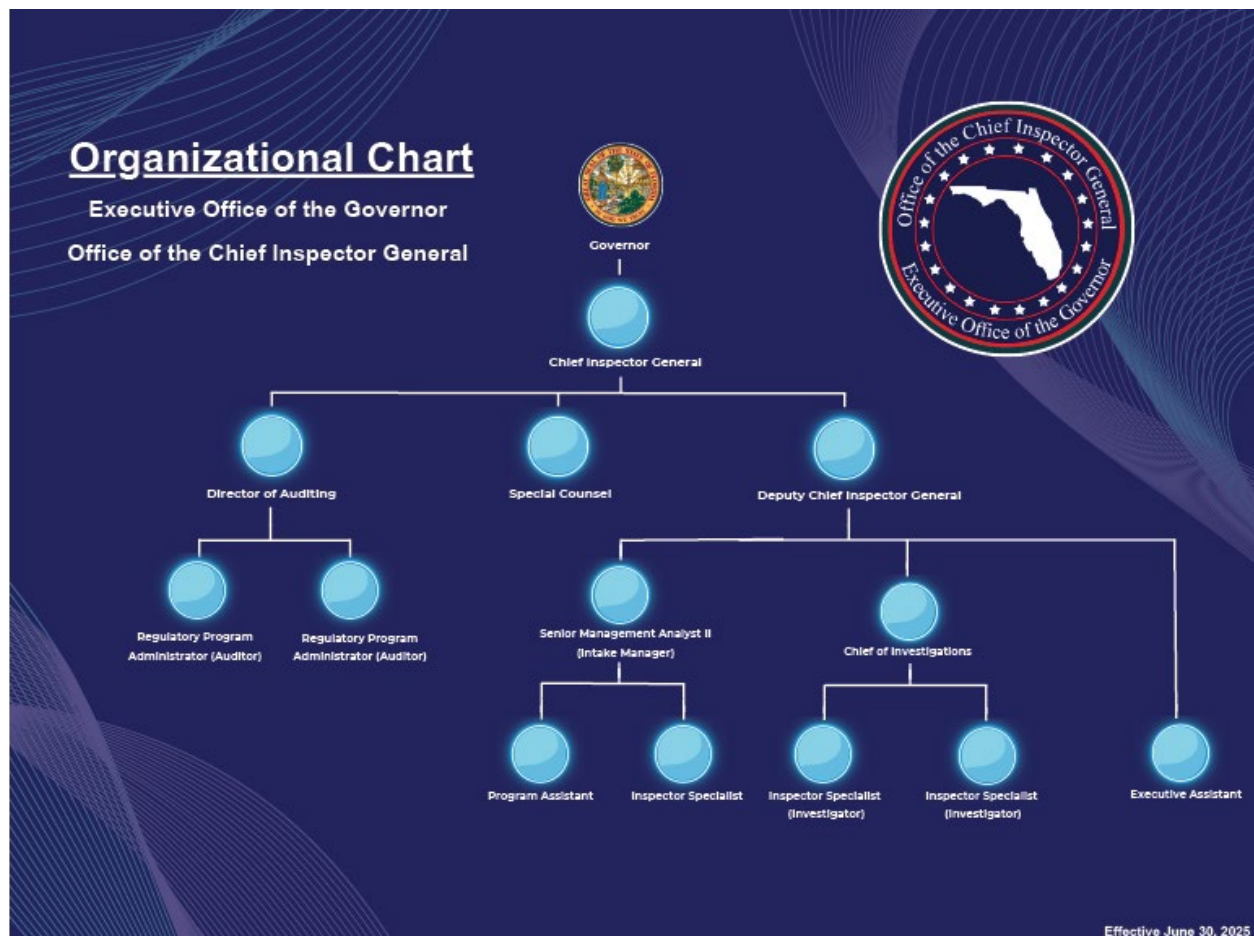


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## ORGANIZATION AND STAFFING

Effective June 30, 2025, the Office of the Chief Inspector General consisted of the following 13 full-time positions: Chief Inspector General, Deputy Chief Inspector General, Director of Auditing, Chief of Investigations, Special Counsel, Senior Management Analyst II, Executive Assistant, three (3) Inspector Specialists, two (2) Regulatory Program Administrators, and Program Assistant.

### Office Organizational Chart





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## **Professional Certifications**

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

- Certified Accreditation Manager (2)
- Certified Accreditation Assessor (3)
- Certified Business Manager (1)
- Certified Construction Auditor (1)
- Certified Cybercrimes Investigator (1)
- Certified Financial Crimes Investigator (1)
- Certified Financial Services Auditor (1)
- Certified Fraud Examiner (1)
- Certified Government Auditing Professional (1)
- Certified Inspector General (2)
- Certified Inspector General Auditor (1)
- Certified Inspector General Investigator (4)
- Certified Internal Controls Auditor (2)
- Certified Project Manager (1)
- Construction Control Professional (1)
- Florida Certified Contract Manager (6)
- Notary Public (8)

## **Professional Organization Affiliations**

Members of the Office of the Chief Inspector General are affiliated with the following professional organizations:

- Association of Certified Fraud Examiners (ACFE) (2)
- Association of Government Accountants (AGA) (1)
- Cybersecurity Task Force/Advisory Council (1)
- Florida Bar (2)
- Florida Chapter of the Association of Inspectors General (6)
- Florida Fusion Center (1)
- Information Systems Audit and Control Association (ISACA) (4)
- International Association of Financial Crimes Investigators (1)
- National Association of Inspectors General (6)
- Institute of Internal Auditors, Inc. (3)





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## CHIEF INSPECTOR GENERAL PROJECTS OR ACTIVITIES

During FY 2024-2025, the Office of the Chief Inspector General participated in the following projects or activities:

### City of Opa-Locka Financial Emergency Board

In June 2016, the Governor issued Executive Order Number 16-135, declaring the City of Opa-Locka in a state of financial emergency pursuant to § 218.503, F.S. The Governor established a Financial Emergency Board to oversee the activities of the City of Opa-Locka until their financial emergency is resolved and named the Chief Inspector General as the Governor's designee for carrying out the Executive Order.

### Monitoring of Legislation

The Office of the Chief Inspector General monitors legislation that impacts not only our oversight, audit, and investigation functions, but also such legislation that has a substantive impact on activities within state agencies. The purpose of this process is to understand potential impacts of such legislation and inform our efforts. This process allows the Office of the Chief Inspector General to identify potential risks and revise policies to ensure compliance with our statutory oversight responsibilities.

### Legislative Budget Requests

In Fall 2025, the Office of the Chief Inspector General submitted four (4) legislative budget request items for inclusion in the larger Executive Office of the Governor Legislative Budget Request submissions. Two of these items were included in Governor DeSantis' FY 2025-2026, Focus on Fiscal Responsibility, budget recommendations and were included in the final approved General Appropriations Act.

- \$500,000 in nonrecurring General Revenue for a proof of concept to demonstrate the efficacy of a solution and services to streamline data consolidation, improve proactive compliance monitoring, eliminate manual review processes, increase audit cycle efficiency, and improve fraud detection.
- \$926,764 in recurring General Revenue to establish a cybersecurity subject matter expert to support the enterprise-wide cybersecurity audit plan for FY 2025-2026, including independent validation testing of the accuracy and reliability of cybersecurity measures through substantive testing of system configurations, controls, and remediation plans to provide objective assurance, otherwise known as ground-truth testing. The subject matter expert will also perform ad hoc discretionary testing to augment the independent internal audit process but not duplicate operational testing by the state agencies or the FL[DS].



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Both requests were funded by the Legislative, and approved by Governor Desantis, as part of the FY 2025-2026 approved budget.<sup>6</sup>

**Compliance Activities for § 287.136(2), F.S.**

House Bill 1079, passed in the 2021 Legislative Session and codified in Chapter 2021-225 of the Laws of Florida, included a revision of § 287.136, F.S., that required each agency Inspector General to “complete a risk-based compliance audit of all contracts executed by the agency for the preceding three years” and include in the audit an “evaluation of . . . vendor preference.”

The Office of the Chief Inspector General led the project across the enterprise and was one of 26 participating agencies in the enterprise engagement completed in FY 2024-2025. The Office of the Chief Inspector General led an enterprise workgroup to evaluate lessons learned from the previous enterprise engagement. The workgroup also updated the objectives, scope, and testing methodology of the engagement. The Office of the Chief Inspector General also worked with the Department of Financial Services to provide a listing of all agency contracts, purchase orders, and grants for FY 2021-2022, FY 2022-2023, and FY 2023-2024 to all participating agency Offices of Inspector General. In addition, the Office of the Chief Inspector General facilitated tri-weekly calls with relevant Office of Inspector General audit staff members working on the enterprise engagement to answer any questions and concerns and provide guidance on the completion of relevant audit program steps.

The objectives of the engagement were to evaluate all contracts for compliance with Chapter 287, F.S., and other applicable procurement statutes; analyze the overall contract process to identify any trends in vendor preference; and, if applicable, assess the status of corrective actions taken by each agency to address the findings and recommendations included in prior triennial contract audit reports. A roll-up report detailing enterprise findings and recommendations was released during FY 2025-2026.

**Enterprise Cybersecurity Audits**

**Asset Management – FY 2024-2025**

Pursuant to § 20.055(6)(i), F.S., a specific cybersecurity audit plan is required. The Office of the Chief Inspector General led this effort across the state agencies opting in to the project. The topic selected for FY 2024-2025 was Asset Management. This was decided upon in consultation with Department of Management Services and FL[DS] leadership and considered workgroup documentation to assess risks facing the enterprise.

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<sup>6</sup> See Laws of Florida: Chapter 2025-198.





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The purpose of these audits is to evaluate agency controls and compliance with Asset Management requirements contained in the State of Florida Cybersecurity Standards (SFCS), specifically Rule 60GG-2.002(1), Florida Administrative Code (F.A.C.). The scope of these audits included an evaluation of agency cybersecurity policies, procedures, activities, and processes related to information system Asset Management. In addition to compliance, agency controls were evaluated to determine cybersecurity maturity specific to the following three (3) fieldwork objectives as specified in the National Institute of Standards and Technology (NIST)<sup>7</sup> Cybersecurity Framework (CSF) for the Identify: Asset Management subcategory (ID.AM-1 through ID.AM-6). Across the various agencies, the audits focused on three (3) main fieldwork objectives:

- **Asset Identification:** Determining whether the agency's information system component inventory is developed and documented accurately to reflect current components within the organizational boundary necessary for effective accountability.
- **Asset Classification and Categorization:** Evaluating if the agency has accurately identified, classified, and categorized assets based on their sensitivity, criticality, and associated risk to enable the implementation of appropriate security controls, improve risk management, facilitate incident response, support compliance, and strengthen overall cybersecurity defenses.
- **Asset Ownership and Responsibility:** Ascertaining whether the agency assigns ownership and responsibilities for the management of information system assets and inventory to ensure accountability.

The audit program guide was developed in consultation with a cybersecurity vendor and reviewed by participating agency Offices of Inspector General staff with special knowledge of cybersecurity audit techniques in the audit topic selected. Throughout the course of the audit, seven (7) one-hour training sessions were provided on the audit topic with 104 Offices of Inspector General staff members throughout the enterprise in attendance. This training covered all elements of the audit program guide and was specifically focused on the three (3) fieldwork testing objectives.

The Office of the Chief Inspector General facilitated technical assistance and guidance to Offices of Inspector General staff regarding the audit throughout the entirety of the engagement. This included the facilitation of Microsoft Teams meetings every two (2) weeks to discuss the audit topic, and any concerns audit staff members may have had with the specific elements of testing in this area.

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<sup>7</sup> The National Institute of Standards and Technology (NIST) is a non-regulatory agency of the United States Department of Commerce, formerly known as the National Bureau of Standards, whose official mission is to "[p]romote U.S. innovation and industrial competitiveness by advancing measurement science, standards, and technology in ways that enhance economic security and improve our quality of life."

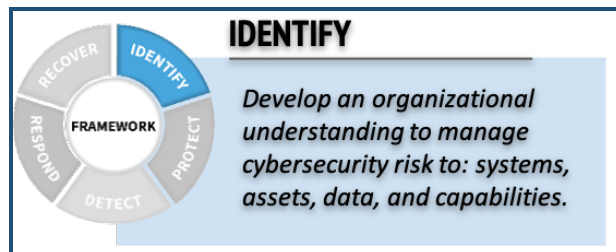


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We share the Cyber Audit Program Guide in advance and launch it at an Enterprise Security Leaders' Meeting, hosted by FL[DS] to empower the agencies to self-evaluate, strengthen controls, and prepare for the audit ahead of time – turning the process into a collaborative opportunity for readiness, rather than a reactive exercise.

Department of Management Services, FL[DS] rules (Chapter 60GG-2, F.A.C.) establish minimum security standards for ensuring the confidentiality, integrity, and availability of state data, information, and information technology resources, referred to as the Florida Cybersecurity Standards. These rules are implemented by the NIST CSF.

The NIST CSF is comprised of five (5) high-level functions: Identify, Protect, Detect, Respond, and Recover. Under these high-level functions are underlying categories and subcategories. The purpose of the audit was to evaluate the relevant controls and compliance with the six (6) Identify (ID) high-level functions and Asset Management (AM) category for the enterprise.





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## NIST Cybersecurity Framework

Function Identifier	Function	Category Identifier	Category
ID	Identify	ID.AM	Asset Management
		ID.BE	Business Environment
		ID.GV	Governance
		ID.RA	Risk Assessment
		ID.RM	Risk Management Strategy
		ID.SC	Supply Chain Risk Management
PR	Protect	PR.AC	Identity Management and Access Control
		PR.AT	Awareness and Training
		PR.DS	Data Security
		PR.IP	Information Protection Processes and Procedures
		PR.MA	Maintenance
		PR.PT	Protective Technology
DE	Detect	DE.AE	Anomalies and Events
		DE.CM	Security Continuous Monitoring
		DE.DP	Detection Processes
RS	Respond	RS.RP	Response Planning
		RS.CO	Communications
		RS.AN	Analysis
		RS.MI	Mitigation
		RS.IM	Improvements
RC	Recover	RC.RP	Recovery Planning
		RC.IM	Improvements
		RC.CO	Communications

Selected Category for  
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Source: NIST Cybersecurity Framework version 1.1, Category Identifier Chart

The six (6) NIST subcategories under the Identify function are as follows:

- Identify – Asset Management (ID.AM-1): Physical devices and systems within the organization are inventoried.
- Identify – Asset Management (ID.AM-2): Software platforms and applications within the organization are inventoried.
- Identify – Asset Management (ID.AM-3): Organizational communication and data flows are mapped.
- Identify – Asset Management (ID.AM-4): External systems are catalogued.
- Identify – Asset Management (ID.AM-5): Resources (e.g., hardware, devices, data, time, personnel, and software) are prioritized based on their classification, criticality, and business value.
- Identify – Asset Management (ID.AM-6): Cybersecurity roles and responsibilities for the entire workforce and third-party stakeholders (e.g., suppliers, customers, partners) are established.

All state agencies were invited to participate, and 20 agencies completed a report for inclusion in our final roll-up report in September 2025. Results of these reviews were



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issued by the Offices of Inspector General and a roll-up report is scheduled for release in September 2025.

**Incident Response, Reporting, and Recovery – FY 2023-2024**

The audit topic for the enterprise cybersecurity audit engagement for FY 2023-2024 was Incident Response, Reporting, and Recovery. This enterprise audit evaluated 35 NIST subcategories.

The purpose of these audits was to evaluate agency controls and compliance with incident response, reporting, and recovery requirements as contained in § 282.318, F.S., and Chapter 60GG-2, F.A.C. The scope of these audits included an evaluation of agency cybersecurity policies, procedures, activities, and processes related to incident response, reporting, and recovery – from initial planning and preparation through implementation and post-incident review. In addition to compliance, agency controls were evaluated to determine cybersecurity maturity specific to the following five (5) fieldwork objectives as specified in the NIST Incident Response Life Cycle: Preparation; Detection and Analysis; Containment, Eradication, and Recovery; Post-Incident Activity; and Coordination.

All state agencies were invited to participate, and 23 agencies opted in to the project, each individually producing a written report. A roll-up report summarizing the result of these cybersecurity audits was released by the Office of the Chief Inspector General on October 15, 2024.

**Cybersecurity Risk Assessment and Enterprise Audit Plan Development – FY 2024-2025**

As part of the FY 2024-2025 enterprise cybersecurity audit planning, a workgroup was created and tasked by the Chief Inspector General to assess potential risk regarding the SFCS outlined under Chapter 60GG-2, F.A.C. The results of this assessment were used to support the recommendation for an enterprise cybersecurity audit topic for consideration by the Chief Inspector General.

All members of the workgroup reviewed available documentation to understand risks facing the enterprise. This included the review of results of the FL[DS] risk assessment of 30 participating state agencies,<sup>8</sup> the FL[DS] statewide cybersecurity strategic plan, Agency Cloud Readiness Assessments, and the FL[DS] Risk Remediation Process

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<sup>8</sup> In FY 2023-2024, FL[DS] engaged KITC, LLC (KITC) and RSM US LLP (RSM) to perform the triennial security risk assessment of enterprise agencies in alignment with § 282.318, F.S. The objective of this effort was to identify, analyze, and document the security risks and associated controls aligned with each agency's security program.



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Guide and Remediation Plan Tool. These documents, along with relevant internal and external cybersecurity audit engagements, were also considered.

Based on workgroup feedback, coupled with input from the State Chief Information Officer at FL[DS], as well as a collection of state Agency Chief Information Officers and Information Security Managers, the Chief Inspector General selected the audit topic for the enterprise cybersecurity engagement for FY 2025-2026, Data Protection and Security under the PR:DS NIST subcategory. This audit aims to assess agency controls and compliance with SFCS, specifically Rule 60GG-2.002, F.A.C., and Rule 2.003(4), F.A.C. Agencies must manage and protect records and data, including data-at-rest, in line with their risk strategy to ensure confidentiality, integrity, and availability of information. An audit program was ultimately developed by a cybersecurity vendor and disseminated to agency Offices of Inspector General staff in June 2025.

**Independent Verification and Validation Services Review of the Department of Management Services, FL[DS] Enterprise Cybersecurity Resiliency Program**

Throughout FY 2024-2025, the Office of the Chief Inspector General worked with a cybersecurity vendor to provide a Final Consolidated Report for the Independent Verification and Validation Services Review of the Department of Management Services, FL[DS] Enterprise Cybersecurity Resiliency Program as required by House Bill 5001 (2024), Section 6, 3005G.<sup>9</sup> This assessment was conducted through the Office of the Chief Inspector General to provide an independent and objective assessment of the enterprise cybersecurity resiliency program housed within the Department of Management Services, FL[DS].

A draft report was issued by the vendor on December 1, 2024, and a response was received from the Secretary of the Department of Management Services on December 9, 2024. The response included the FL[DS] 2024 Security Operations Center Assessment conducted by RSM US, LLP (an audit and tax consulting firm). An additional response from FL[DS] was received on December 13, 2024. This report and associated contents are confidential and exempt from the provisions of § 119.07(1), F.S., and § 282.318(4)(g), F.S.

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<sup>9</sup> Specifically, the Office of the Chief Inspector General was required to contract with an independent provider to complete an assessment of the enterprise cybersecurity resiliency program, including, but not limited to, “the evaluation of:

- (1) The utilization of Cybersecurity Operations Center tools relative to their inherent capabilities to enhance efficiency and effectiveness;
- (2) The existing processes to identify and address inefficiencies and areas requiring improvement;
- (3) The interoperability among different systems to ensure compatibility and facilitate smooth data exchange;
- (4) The alignment of strategic initiatives and resource allocation with organizational objectives; and
- (5) The effectiveness of established communication channels to facilitate collaboration and dissemination of information across state entities.”





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To facilitate a thorough review and address feedback collaboratively, working meetings were held on December 20, 2024, and February 6, 2025, to discuss the response provided by FL[DS]. A final response was received on February 26, 2025, from FL[DS] entitled, the FL[DS] *Improvement Initiatives Internal Tracker*. This spreadsheet provides the action plan from FL[DS] to address many of the observations and considerations set forth in the report.

As required by proviso, this report was provided to Governor DeSantis, Senate Appropriations Chair Hooper, and House Budget Chair McClure on March 7, 2025.

**Additional Office of the Chief Inspector General Cybersecurity Activities**

During FY 2024-2025, the Office of the Chief Inspector General also participated in the following cybersecurity activities:

- Two (2) members of the Office of the Chief Inspector General served as part of the Governance, Risk, and Compliance (GRC) workgroup within FL[DS]. This GRC Workgroup focuses on inter-agency cooperation and addresses assessments, remediation plans, and established enterprise measures. Additionally, participating members collaborate to define GRC tool specifications and their integration, ensuring that decisions are beneficial for all participating agencies and the broader enterprise.
- The Chief Inspector General presented before the Florida House of Representatives, Security and Threat Assessment Committee on March 18, 2025. This was a secured briefing on state enterprise cybersecurity resiliency regarding the results of the Independent Verification and Validation Services Review of the Department of Management Service, FL[DS], referenced above.
- Office of the Chief Inspector General staff attended multiple Enterprise Cybersecurity Leaders meetings held by FL[DS].
- The Office of the Chief Inspector General coordinated participation of state agency Inspectors General staff, who functioned as non-technical observers for these CSIRT exercises at all 35 participating agencies, evaluating the communication efforts of agency Computer Security Incident Response Team (CSIRT) teams. In accordance with § 282.318(3)(e), F.S., FL[DS] is responsible for annually providing training for state information security managers and CSIRT members that contains training on cybersecurity, including cybersecurity threats, trends, and best practices.
- The Chief Inspector General also serves as a statutory appointee to the Florida Cybersecurity Advisory Council.



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## **Cybersecurity Training for Offices of Inspector General**

In FY 2024-2025, the General Appropriations Act appropriated \$1 million in funding to the Office of the Chief Inspector General to support enterprise cybersecurity resiliency. As a result, the Office of the Chief Inspector General implemented a multi-featured Cyber Pathways Program to support the agency Inspectors General. This program is designed to create “pathways” to cyber competency and address the requirements for the specific annual cyber audit plan required by law. The program includes training, tools, and audit enablement.

The Cyber Pathways Program ensures that Offices of Inspectors General staff are equipped with the essential tools and knowledge to audit, investigate, inspect, and assess cybersecurity practices. The program enables staff to review cybersecurity risk management, assess agency compliance with government requirements such as NIST, and follow professional auditing and investigative standards.

Sixteen (16) separate classes and workshops were developed and delivered to 297 state and local personnel throughout our Cyber Pathways Program to promote awareness of cybersecurity tools to detect fraud and manage internal controls, risk management, and compliance.

Benefits of this training included more effective cybersecurity audits and investigations, reduced need for staff augmentation to perform cybersecurity audits, more strategic awareness of agency information technology operations, and an enhanced skillset for agency Offices of Inspector General staff.

Specific cybersecurity training for FY 2024-2025 included the following:

<b>Training</b>	<b>Date Completed</b>
Certified Internal Auditor (CIA) <sup>TM</sup> Training – Part One	August 20, 2024
Auditing the Cybersecurity Program	September 5, 2024
Introduction to Supply Chain Risk Management with Case Studies	October 4, 2024
CIA <sup>TM</sup> Training – Part Two	December 16, 2024
Asset Management Training Sessions (7 real-time learning sessions)	February 27, 2025
Detecting and Investigating Suspicious Privileged Account and Logon Activity: A Hands-On Approach	February 28, 2025
Certified Information System Auditor (CISA) <sup>TM</sup> Training	March 7, 2025



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Training	Date Completed
CIA™ Training – Part Three	March 19, 2025
Phishing and Ransomware	March 28, 2025
Introduction to Artificial Intelligence and Best Practices	May 8, 2025
SkillSets Training Subscription	June 30, 2025

In addition to these classes, the Office of the Chief Inspector General maintained an email inbox, known as the “Ask the CIG Mailbox” or the CIG\_CyberAudits Mailbox, in which agencies submit various inquiries regarding cybersecurity issues encountered. The bulk of the inquiries received concerned specific requests to aid internal audit staff in the completion of the enterprise cybersecurity audit of Asset Management. However, other inquiries concerning cybersecurity investigations and general information technology control risks were also submitted. The Office of the Chief Inspector General partnered with a cybersecurity vendor to respond to these inquiries and submit a response to the Office of the Chief Inspector General for dissemination to the requesting agency within three (3) business days.

### Accreditation

Section 943.125, F.S., outlines that certain agencies of the state, including state and local law enforcement agencies, correctional facilities, public agency Offices of Inspector General, and certain pretrial diversion programs “be upgraded and strengthened through the adoption of meaningful standards of operation for those agencies and their functions.” This statute further indicates that the intent of this section, in part, for public agency Offices of Inspector General, is “to promote more effective scrutiny of public agency operations and greater accountability of those serving in those agencies.” In 2007, the Chief Inspector General appeared before the Commission for Florida Law Enforcement Accreditation (Commission) during their executive workshop to inquire about developing an accreditation program for Offices of Inspector General. In October 2007, the Commission approved the development of an accreditation program.

The Office of the Chief Inspector General’s investigative function was initially accredited by the Commission on February 25, 2015, and most recently reaccredited on February 22, 2024. During FY 2024-2025, the Office of the Chief Inspector General and agency Inspectors General, in collaboration with the Commission, continued efforts to enhance compliance with the *Principles and Standards for Offices of Inspector General*, as published and revised by the Association of Inspectors General, through the advancement and support of the Office of Inspector General accreditation program.



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The following Offices of Inspector General were the first Offices of Inspector General to earn Excelsior status from the Commission during this fiscal year: Department of Agriculture and Consumer Services Office of Inspector General, Department of Children and Families Office of Inspector General, Department of Environmental Protection Office of Inspector General, Department of Transportation Office of Inspector General, and the Pinellas County Clerk of the Court, Division of Inspector General.

In addition, the following Offices of Inspector General earned or retained accredited status from the Commission during the fiscal year: City of Tallahassee Office of Inspector General, Department of Commerce Office of Inspector General, Department of Corrections Office of Inspector General, Department of Financial Services Office of Inspector General, Department of Management Services Office of Inspector General, Department of Revenue Office of the Inspector General, Department of State Office of Inspector General, Florida Fish and Wildlife Conservation Commission Office of Inspector General, Miami-Dade County Office of the Inspector General, and the School District of Palm Beach County Office of Inspector General.

### ***Global Internal Audit Standards Update***

The new *Global Internal Audit Standards* (Standards) were released by the IIA on January 9, 2024. The Standards guide the worldwide professional practice of internal auditing and serve as a basis for evaluating the quality of the internal audit function. At the heart of the Standards are 15 guiding principles that enable effective internal auditing.

The Standards were significantly revised to include topical requirements and revised guidance concerning internal audit processes and activities. These Standards became effective January 9, 2025. The Office of the Chief Inspector General revised and updated its Internal Procedures Manual to be in conformance with these Standards, also on January 9, 2025. An external quality assessment of the Office of the Chief Inspector General's conformance with these Standards will be conducted in FY 2025-2026.

To provide guidance to agency Offices of Inspector General, the Office of the Chief Inspector General set up a working group to guide staff on these changes and collaboratively prepare staff for upcoming quality assurance reviews. The Chief Inspector General also met with the Auditor General on the upcoming changes to the Standards and the impact these will have on Quality Assurance Reviews (QARs).

### **Internal QAR – Audit**

The objectives of this internal QAR were to evaluate, from an internal perspective, the extent to which the Office of the Chief Inspector General's internal audit activity's charter, policies and procedures, and other activities conform to applicable professional



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auditing standards and the *Code of Ethics* issued by the IIA. The Office of the Chief Inspector General also performed a gap analysis to determine what elements need to be completed to conform with the revised Standards.

The Office of the Chief Inspector General reviewed § 20.055, F.S., which governs the operation of state agency Offices of Inspector General internal audit activities; evaluated compliance with the International Professional Practices Framework (IPPF) - including its mandatory elements: *Core Principles for the Professional Practice of Internal Auditing*, *Definition of Internal Auditing*, *Code of Ethics*, and IIA Standards; reviewed additional IIA guidance, including the IPPF *Implementation Guides for the IIA's Code of Ethics*, and the *International Standards for the Professional Practice of Internal Auditing* Quality Assurance Improvement Program (QAIP) process, and the *Quality Assessment Manual* for the Internal Audit Activity; and completed the QAR Self-Assessment form provided by the Auditor General.

Our review found that the activities of the Office of the Chief Inspector General internal audit section were conducted in conformance with the IIA Standards. In applying the new *Global Internal Audit Standards*, certain anomalies arose due to the public-sector context of the Office of the Chief Inspector General, particularly the absence of a traditional board of director structure found in private-sector internal audit functions. Oversight and governance responsibilities are instead fulfilled through statutorily defined mechanisms and executive branch reporting lines. The review highlighted the Office of the Chief Inspector General's efforts in maintaining conformance with statutes and professional standards.

## INVESTIGATIVE ACTIVITY

Investigations often begin with allegations received by telephone, letter, fax, website, or email.<sup>10</sup> Additionally, in accordance with §§ 112.3187 - 112.31895, F.S., Florida's Whistle-blower's Act, the Office of the Chief Inspector General maintains a statewide Whistle-blower's Hotline, where employees of the state or contracted providers may disclose allegations of gross mismanagement, gross waste of public funds, malfeasance, misfeasance, gross neglect of duty, or other activities covered by Florida's Whistle-blower's Act.

During FY 2024-2025, the Office of the Chief Inspector General received 3,316 complaints or requests for assistance from various sources as follows:

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<sup>10</sup> According to *Occupational Fraud 2024: A Report to the Nations*, published by the ACFE, tips remain the top source of fraud detection, particularly from employees, customers, or vendors (43%), followed by internal audit (14%), management review (13%), document examinations (6%), account reconciliation (5%), accident (5%), external audit (3%), data monitoring (3%), surveillance (2%), other (2%), notification by law enforcement (2%), and confession (1%).





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**FY 2024-2025 Complaints or Requests by Source**

<b>FY 2024-2025 Correspondence by Origin</b>	<b>Count</b>
Web Site	374
Whistle-blower Hotline	429
Referral IG	142
Email	972
Phone	1,155
Mail	151
Referral Other	68
Fax	24
Walk-in	1
<b>Total</b>	<b>3,316</b>

All complaints and requests for assistance were documented in the Office of the Chief Inspector General database. During the fiscal year, 3,318 complaints and requests were closed.

The Office of the Chief Inspector General received, reviewed, and processed 2,784 correspondence containing additional information related to existing correspondence during the fiscal year as follows:

**FY 2024-2025 Additional Information by Source**

<b>FY 2024-2025 Additional Information by Origin</b>	<b>Count</b>
Web Site	96
Whistle-blower Hotline	0
Referral IG	305
Email	1,484
Phone	662
Mail	137
Referral Other	57
Fax	42
Walk-in	1
<b>Total</b>	<b>2,784</b>

**FY 2024-2025 Summary of Complaint Activity by Quarter**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Total</b>
Number of Complaints and Requests Opened	675	675	934	1,032	3,316
Number of Complaints and Requests Closed	677	676	935	1,030	3,318
Number of Whistle-blower Hotline Calls Received	89	107	116	117	429
Number of Complaints Referred to Other Entities	276	215	294	311	1,096



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### **Investigative Highlights**

In addition to the Office of the Chief Inspector General projects previously listed, the following case summaries provide an overview of other investigations, reviews, or activities in which the Office of the Chief Inspector General played a role during this fiscal year.



#### **Office of the Chief Inspector General Correspondence #2023-01-30-0017**

On January 30, 2023, the Office of the Chief Inspector General received a complaint from the Department of Management Services Office of Inspector General regarding possible non-compliance with a Department of Management Services State Term Contract that affected multiple state agencies. The Office of the Chief Inspector General assisted the Department of Management Services in coordinating this review with the affected state agencies and the Office of Fiscal Integrity. This matter was closed on April 17, 2025.

#### **Office of the Chief Inspector General Correspondence #2023-08-11-0010**

On August 11, 2023, the Office of the Chief Inspector General received a complaint about a Florida Housing Finance Corporation board member and an investigation by the Florida Housing Finance Corporation Office of Inspector General. As a result, the Office of the Chief Inspector General initiated an inquiry to determine if an investigation was warranted. After reviewing documentation and completing interviews, the Office of the Chief Inspector General determined that a full investigation was not warranted. This matter was closed on October 30, 2024.

#### **Office of the Chief Inspector General Correspondence #2024-10-10-0002**

On October 10, 2024, the Office of the Chief Inspector General received a complaint about the Department of Children and Families Office of Inspector General and the handling of an employee's medical requests. As a result, the Office of the Chief Inspector General initiated an inquiry to determine if an investigation was warranted. The Office of the Chief Inspector General determined that sufficient information was provided by the Inspector General to indicate that no violations of law, rule, policy, or procedure occurred; therefore, a full investigation was not warranted by the Office of the Chief Inspector General. This matter was closed on October 31, 2024.



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**Office of the Chief Inspector General  
Correspondence #2024-10-22-0003**

On October 22, 2024, the Office of the Chief Inspector General received a complaint about the handling of a Department of Management Services Office of Inspector General investigation and the conduct of the Department of Management Services Office of Inspector General staff. As a result, the Office of the Chief Inspector General initiated an inquiry to determine if an investigation was warranted. The Office of the Chief Inspector General determined that sufficient information was provided by the Interim Inspector General to indicate that no violations of law, rule, policy, or procedure occurred; therefore, a full investigation was not warranted by the Office of the Chief Inspector General. This matter was closed on December 18, 2024.

**Office of the Chief Inspector General  
Correspondence #2025-03-19-0001**

On March 19, 2025, the Office of the Chief Inspector General received a complaint about safety violations by the Florida State Guard Aviation Response Squadron and the lack of responsiveness by the Executive Director and Chief Pilot. As a result, the Office of the Chief Inspector General initiated an inquiry to determine if an investigation was warranted. The Office of the Chief Inspector General determined that sufficient information was provided by the Executive Director to indicate that no violations of law, rule, policy, or procedure occurred; therefore, a full investigation was not warranted by the Office of the Chief Inspector General. This matter was closed on June 9, 2025.

**Office of the Chief Inspector General  
Correspondence #2025-04-01-0018**

On April 1, 2025, the Office of the Chief Inspector General received a complaint about the handling of concerns by the Department of Juvenile Justice Office of Inspector General. As a result, the Office of the Chief Inspector General initiated an inquiry to determine if an investigation was warranted. The Office of the Chief Inspector General determined that sufficient information was provided by the Inspector General to indicate that no violations of law, rule, policy, or procedure occurred; therefore, a full investigation was not warranted by the Office of the Chief Inspector General. This matter was closed on May 22, 2025.



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## **Summary of Whistle-blower Activity**

During the fiscal year, the Office of the Chief Inspector General played a vital role in processing requests for protection in accordance with Florida's Whistle-blower's Act. The Office of the Chief Inspector General ensured a consistent assessment process for applying statutory requirements by agency Inspectors General and provided coordination and oversight of investigative activities involving the most serious allegations.

During the fiscal year, agency Inspectors General completed 139 whistle-blower determinations in accordance with the provisions of §§ 112.3187 - 112.31895, F.S., Florida's Whistle-blower's Act. Of those determinations, seven (7) met the statutory provisions to be designated as a whistle-blower complaint. Additionally, agency Inspectors General completed seven (7) whistle-blower investigations.

The Office of the Chief Inspector General monitored each investigation until completion for compliance with statutory timeframes and granted extensions for good cause when circumstances warranted, in accordance with 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. Finally, all investigative reports were submitted to and independently reviewed by the Office of the Chief Inspector General for investigative sufficiency prior to final release. These reports were distributed as required by § 112.3189, F.S.

## **Whistle-blower Case Highlights**

The following case summaries represent examples of the types of investigations conducted and finalized in accordance with Florida's Whistleblower's Act.

### **Department of Corrections**

#### **CIG Correspondences #2018-10-22-0003 and #2018-10-22-0005**

On October 4, 2018, the Office of Inspector General for the Department of Corrections initiated a whistle-blower investigation to address the conduct of staff at Martin Correctional Institution. The allegations were sustained and unfounded.





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**Department of Corrections  
CIG Correspondence #2019-05-15-0003**

On May 13, 2019, the Office of Inspector General for the Department of Corrections initiated a whistle-blower investigation to address the conduct of Department of Corrections' staff. The allegations were not sustained and policy deficiency.

**Agency for Persons with Disabilities  
CIG Correspondence #2019-10-08-0005**

On November 7, 2019, the Office of Inspector General for the Agency for Persons with Disabilities initiated a whistle-blower investigation to address concerns about the Sunland Center. The allegations were supported and not supported.

**Department of Health  
CIG Correspondence #2020-11-25-0005**

On March 29, 2021, the Office of Inspector General for the Department of Health initiated a whistle-blower investigation to address the conduct of staff with Florida's Vision Quest, Inc. The allegations were unsubstantiated and unfounded.

**Department of Management Services  
CIG Correspondence #2021-12-14-0012**

On February 3, 2022, the Office of Inspector General for the Department of Management Services initiated a whistle-blower investigation to address the conduct of a former employee with the Department of Management Services, FL[DS]. The allegations were not supported.

**Department of Children and Families  
CIG Correspondence #2023-02-22-0014**

On March 9, 2023, the Office of Inspector General for the Department of Children and Families initiated a whistle-blower investigation to address the conduct of staff with Community Based Care of Brevard, Inc. and its subcontracted case management agencies (Brevard C.A.R.E.S. and Family Allies). The allegations were not supported.

**Summary of Subpoena Activity**

During FY 2024-2025, in accordance with § 14.32(5), F.S., the Office of the Chief Inspector General did not issue any subpoenas.





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## AUDIT ACTIVITY

In accordance with § 14.32, F.S., and § 20.055, F.S., the Office of the Chief Inspector General is responsible for carrying out auditing duties and reviewing, evaluating, and monitoring the policies, practices, and operations of the Executive Office of the Governor. In addition, § 20.055(2), F.S., includes a description of activities related to the development, assessment, and validation of performance measures. These activities are integrated into the audit process, if applicable. During FY 2024-2025, the Office of the Chief Inspector General conducted internal audits, provided audit assistance to other agency Inspectors General, and monitored the status of internal and external corrective actions recommended in audits as follows:

### **Executive Office of the Governor, Cybersecurity Controls for Asset Management – Audit Report #A-2425-001**

Pursuant to § 14.32, F.S., and the Office of the Chief Inspector General's FY 2023-2024 Audit Plan, an audit of the Executive Office of the Governor Office of Information Technology (EOG-IT) controls for Asset Management was initiated. This engagement was part of the enterprise-wide cybersecurity audit. The objective of this audit was to evaluate the effectiveness of EOG-IT controls and compliance with respect to asset management requirements as contained in Chapter 60GG-2, F.A.C. The scope of this audit included current EOG-IT cybersecurity policies, procedures, activities, and processes related to information system asset management.

There were two findings, which management resolved to correct. The findings and the audit report are confidential pursuant to § 282.318(4)(g), F.S.

### **Executive Office of the Governor, Triennial Enterprise Contract Audit – Audit Report #A-2425-002**

Pursuant to the Office of the Chief Inspector General's FY 2024-2025 Audit Plan, we conducted a Triennial Enterprise Contract Audit of the Executive Office of the Governor, Division of Administration's contract management process. The purpose of the audit was to fulfill the requirements outlined in § 287.136, F.S., which requires that beginning October 1, 2021, each agency Inspector General shall complete a risk-based compliance audit of all contracts executed by the agency for the preceding three (3) fiscal years. Additionally, the audit included an evaluation of any trend in vendor preference.

The scope of the audit included all Executive Office of the Governor agreements and purchase orders for FY 2021-2022 through FY 2023-2024. The objective of this audit was to evaluate all Executive Office of the Governor contracts for compliance with Chapter 287, F.S., and other applicable procurement statutes; analyze the overall Executive Office of the Governor contract process to identify any trends in vendor



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preference; and assess the status of corrective actions taken by Executive Office of the Governor to address the findings and recommendations included in our prior triennial contract audit report.

As a result of the audit, the Office of the Chief Inspector General concluded that the Executive Office of the Governor procured its commodities and contractual services in conformance with Chapter 287, F.S., and other applicable procurement statutes. The Office of the Chief Inspector General did not identify any trends in vendor preference. Executive Office of the Governor internal controls were generally adequate to ensure compliance with other statutory elements, including timely entry of contractual information within the Florida Accountability Contract Tracking System (FACTS). There were no formal findings or recommendations.

### **Follow-up and Liaison Activities**

During FY 2024-2025, the Office of the Chief Inspector General conducted both a six (6)-month and 12-month review of the status of corrective actions contained in Office of the Chief Inspector General Report #A-2324-001, *Enterprise Audit of the Executive Office of the Governor's Cybersecurity Controls for Incident Response, Reporting, and Recovery*. After twelve months, the results of our monitoring disclosed that corrective action had been implemented to correct the findings.

Additionally, and in accordance with § 20.055(2), F.S., the Office of the Chief Inspector General served as liaison between the Executive Office of the Governor and the Auditor General or other oversight bodies on projects related to the Executive Office of the Governor. Notably, in FY 2024-2025, this included the Auditor General Operational Audit entitled, *State Budgetary Processes and Information Technology Controls*, released in July 2024, and the Auditor General 2025 *Operational Audit of the Executive Office of the Governor* with an engagement letter issued on April 18, 2025, among others.

In accordance with § 20.055, F.S., and applicable auditing standards, the Office of the Chief Inspector General was also required to monitor the disposition of results from the Auditor General July 2024 Operational Audit concerning *State Budgetary Processes and Information Technology Controls*. On January 14, 2025, the Office of the Chief Inspector General determined that action was implemented for three (3) of the findings, and management accepted the risk on one (1) finding. All findings were addressed and no further monitoring will be performed. Pursuant to § 20.055(6)(h), F.S., a copy of this response was also filed with the Joint Legislative Auditing Committee.

### **Audit Plan for FY 2025-2026**

Section 20.055(6)(i), F.S., requires that annual and long-term audit plans be developed based on the findings of periodic risk assessments. Based on the results of a risk



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assessment, top priorities for audits, reviews, and special projects were identified and the audit plan for FY 2025-2026 was developed and approved by the Governor. The 6,240 staff hours available for audits and audit activities were allocated as follows:

<b>Allocation of Staff Hours for FY 2025-2026</b>		
<b>Hours Available:</b>	52 weeks x 40 hours per week x 3 positions [Full-time Equivalent (FTE)] – 6,240 available hours.	<b>100%</b>
<b>Estimated Distribution of Available Hours without Overtime</b>		
<b>Internal Audits, Enterprise Projects, and Other Assurance Activities</b>	Hours available for internal audits, enterprise-wide audits, advisory services, and management reviews. Including Internal QAR of the Executive Office of the Governor, Office of Inspector General's internal audit activity. See also, Domain V of the Standards. This is estimated at 1,560 hours.	25%
<b>Audit Follow-up</b>	As required in § 20.055(6)(h), F.S., and Principle 15 of the Standards. This is estimated at 125 hours.	2%
<b>Liaison Activities to Coordinate External Audits</b>	As required by § 20.055(2)(g), F.S. <ul style="list-style-type: none"> <li>• Office of Program Policy Analysis and Government Accountability's Audits</li> <li>• Auditor General's Statewide Financial, Operational, and Federal Awards Audits</li> <li>• Auditor General's Quality Assurance Reviews at Selected agency OIGs.</li> <li>• Auditor General Operational Audit of the Executive Office of the Governor</li> </ul> See also, Standard 9.5. This is estimated at 312 hours.	5%
<b>Technical Assistance</b>	Hours to assist other offices as directed by the CIG in accordance with § 14.32, F.S. This is estimated at 2,184 hours.	35%
<b>Financial Emergency Activities</b>	Hours for monitoring and liaison activities associated with Financial Emergencies in accordance with § 218.503, F.S. This is estimated at 187 hours.	3%
<b>Recurring Projects</b>	<ul style="list-style-type: none"> <li>• Risk Assessment and Annual Work Plan as required by § 20.055(6)(i), F.S. See also, Standard 9.4.</li> <li>• Inclusion of cybersecurity audit plan as required by § 20.055(6)(i), F.S.</li> <li>• Annual Report as required by § 20.055(8)(a) and (b), F.S.</li> </ul> This is estimated at 624 hours.	10%
<b>Indirect Hours</b>	Hours for administrative activities include training, leave, state holidays, etc. This is estimated at 1,248 hours.	20%
<b>% of Total Hours</b>		<b>100%</b>



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Of the available staff hours for FY 2025-2026, the Office of the Chief Inspector General estimates that it will initiate the following assurance activities based on the periodic risk assessment:

Planned Projects		
Category	Description	Hours
Internal Audit	Review of Executive Office of the Governor Long-Range Program Plan Performance Measures. (50 hours x 2 Auditor FTEs + 20 hours of supervisory review)	120
Internal Audit	Executive Office of the Governor – Division of Administration. Audit of Mail Room Processes and Internal Controls. (225 hours x 2 Auditor FTEs + 90 hours of supervisory review)	540
Cyber Enterprise Project*	Enterprise Audit for FY 2025-2026 is scheduled to be Cybersecurity Domain: Protect - Data Protection and Security. (375 hours x 2 Auditor FTEs + 150 hours of supervisory review)	900
Total Hours		1,560 <sup>11</sup>

\* This Cyber Enterprise Project also satisfies the requirements of § 20.055(6)(i), F.S., requiring that the annual audit plan include a specific cybersecurity audit plan.

As part of our technical assistance hours for this fiscal year, the Office of the Chief Inspector General plans to devote 500 hours of staff time to the integration of AI into our audit process. In accordance with Standard 10.3, Technological Resources, auditors are required to proactively take steps to enhance the use of technology and develop and broaden their skill sets. The Office of the Chief Inspector General will be leading an effort to innovate audit processes throughout the enterprise and integrate technology, including AI, into everything we do.

For FY 2026-2027 and FY 2027-2028, we plan to allocate direct hours each year to audit activities that will include the following:

- Section 20.055(6)(i), F.S., requires an annual specific cybersecurity audit plan. An enterprise cybersecurity risk assessment will be conducted to determine the Cyber Enterprise Project topics for FY 2026-2027 and FY 2027-2028.
- Assurance engagements of the Executive Office of the Governor's Appointments Office, enterprise audits, other assurance activities, audit follow-up, and liaison activities to coordinate external audits.
- Continuation of Financial Emergency activities monitoring.

<sup>11</sup> This figure of 1,560 hours represents 25% of available staff hours for the fiscal year to be devoted to internal audits, enterprise projects, and other assurance activities as noted in our allocation of staff hours. Additional hours may be allocated, as needed, for management requests for assurance or advisory services not listed herein.



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- Provision of technical assistance to other Offices of Inspector General and performance of other related duties.
- Review of federal grant monitoring compliance.

The long-term audit plans are subject to change based on the results of the periodic risk assessment conducted in accordance with § 20.055, F.S., and requests received from management. The scope of these projects will be determined during the planning phase of these engagements. These plans are also subject to unexpected investigative activity and other requests made by the Governor in accordance with § 14.32(2)(k), F.S.

## **FINANCIAL EMERGENCY ACTIVITY**

Sections 218.50 - 218.504, F.S., Local Governmental Entity and District School Board Financial Emergencies, describes the responsibilities delegated to the Office of the Chief Inspector General by the Governor for determining if state assistance is needed when a local governmental entity meets one or more of the conditions specified in § 218.503(1), F.S.

The Office of the Chief Inspector General collaborates with representatives from the Department of Commerce, Department of Financial Services, Joint Legislative Auditing Committee, Auditor General, Executive Office of the Governor's Legal Office, Office of Policy and Budget, or others as needed in carrying out these responsibilities.

### **Local Governmental Entities in Financial Emergency Status**

There are approximately 2,278 local governmental entities in Florida. As of June 30, 2025, no entities were released from financial emergency status and 16 local government entities remain in a financial emergency status as defined in § 218.503(3), F.S. These local governmental entities are listed in the following table:

<b>LOCAL GOVERNMENTAL ENTITIES IN FINANCIAL EMERGENCY STATUS</b>	
•	Crossings at Fleming Island Community Development District (CDD)
•	City of Gretna
•	City of Pahokee
•	City of Hampton
•	City of Opa-Locka
•	City of Westville
•	Eastpoint Sewer and Water District
•	Hamilton County Development Authority
•	Heritage Isles CDD
•	Leon County Educational Facilities Authority
•	Suwannee Valley Transit Authority





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**LOCAL GOVERNMENTAL ENTITIES IN FINANCIAL EMERGENCY STATUS**

•	Suwannee Water and Sewer District
•	Town of Caryville
•	Town of Eatonville
•	Town of Noma
•	Town of Wausau

During FY 2024-2025, the Office of the Chief Inspector General received notices from the Department of Financial Services, the Auditor General, or the local governmental entities regarding any local governmental entity that met one or more of the conditions of financial emergency specified in § 218.503(1), F.S. The Office of the Chief Inspector General requested additional information from 17 entities for use in determining the entities' financial emergency status. The Office of the Chief Inspector General also monitored the financial condition of various local governmental entities based on concerns discovered through Joint Legislative Auditing Committee meetings, news articles, correspondence from citizens, and questions from state and local government officials. During FY 2024-2025, no new entities were determined to be in a state of financial emergency as defined in § 218.503(3), F.S.

**City of Opa-Locka**

On June 1, 2016, the Governor signed Executive Order #16-135, designating the City of Opa-Locka to be in a state of financial emergency, pursuant to § 218.503, F.S.

The Executive Order created a financial emergency board to oversee the activities of the City of Opa-Locka, designated the Office of the Chief Inspector General as the lead agency in carrying out the Executive Order, and named the Chief Inspector General as the Governor's designee for the City of Opa-Locka to implement measures to resolve the financial emergency.

The Office of the Chief Inspector General performs the following duties as necessary to assist the City of Opa-Locka: review and approve the city budget; evaluate the incurrence of debt; review monthly revenue and expenditures; evaluate financial and contractual obligations; analyze and approve the Five-Year Recovery Plan; review the required audits; review the city's resolutions and ordinances for financial impact; and provide other technical assistance as deemed appropriate.

**CONCLUSION**

It is a distinct honor and privilege to present this report detailing the accomplishments of the Office of the Chief Inspector General for Fiscal Year 2024-25.



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