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Governor

September 22, 2026

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In accordance with section 20.055(8)(a), Florida Statutes, I am pleased to present the Office of Inspector General's Annual Report for Fiscal Year 2025-2026. The report summarizes the accomplishments of staff within the Investigations and Audit Sections during Fiscal Year 2025-2026.

We remain committed to enhancing and promoting accountability, integrity, and efficiency and look forward to continuing to work with you and Agency for Persons with Disabilities staff in Fiscal Year 2026-2027.

Respectfully submitted,

Erin Romeiser

Erin Romeiser
Inspector General

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INTRODUCTION

Section 20.055, Florida Statutes (F.S.), establishes an Office of Inspector General within each state agency to provide a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in government. Section 20.055, F.S., also outlines the specific duties of each Inspector General, including the duties and responsibilities for carrying out the auditing and investigative activities. Additionally, section 20.055, F.S., specifies that each Inspector General shall prepare an annual report no later than September 30 of each year, which summarizes the activities of the office during the prior fiscal year, and includes:

- A description of activities relating to the development, assessment, and validation of performance measures;
- A description of significant abuses and deficiencies relating to the administration of programs and operations of the agency disclosed by investigations, audits, reviews, or other activities during the reporting period;
- A description of the recommendations for corrective action made by the Inspector General during the reporting period with respect to significant problems, abuses, or deficiencies identified;
- The identification of each significant recommendation described in previous annual reports on which corrective action has not been completed; and,
- A summary of each audit and investigation completed during the reporting period.

This annual report is presented to the Executive Office of the Governor's Chief Inspector General and the Executive Director of the Agency for Persons with Disabilities (APD) to comply with statutory requirements and to provide APD staff and interested parties with information on the Office of Inspector General's progress in accomplishing its mission.

MISSION STATEMENT

The Office of Inspector General's mission is to promote integrity, efficiency, and accountability within APD through audits and investigations that support process improvement and detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses within the agency. The Office of Inspector General provides independent audits, reviews, assessments, and investigations of agency programs, activities, and functions to assist APD in accomplishing its overall mission to support individuals with disabilities and their families in living, learning and working within their communities.

DUTIES AND RESPONSIBILITIES

In accordance with section 20.055(2), F.S., the Inspector General's duties and responsibilities include:

- Advising in the development of performance measures, standards, and procedures for the evaluation of state agency programs;
- Assessing the reliability and validity of the information provided by the state agency on performance measures and standards, and make recommendations for improvement, if necessary, before submission of such information pursuant to section 216.1827, F.S.;
- Reviewing the actions taken by the state agency to improve program performance and meet program standards and make recommendations for improvement, if necessary;
- Providing direction for, supervising, and coordinating audits, investigations, and management reviews relating to the programs and operations of the state agency, except that when the Inspector General does not possess the qualifications specified in subsection (4), the Director of Auditing shall conduct such audits;
- Conducting, supervising, or coordinating other activities carried out or financed by that state agency for the purpose of promoting economy and efficiency in the administration of, or preventing and detecting fraud and abuse in, its programs and operations;
- Keeping the agency head or, for state agencies under the jurisdiction of the Governor, the Chief Inspector General informed concerning fraud, abuses, and deficiencies relating to programs and operations administered or financed by the state agency, recommending corrective action concerning fraud, abuses, and deficiencies, and reporting on the progress made in implementing corrective action;
- Ensuring effective coordination and cooperation between the Florida Auditor General, federal auditors, and other governmental bodies with a view toward avoiding duplication;
- Reviewing, as appropriate, rules relating to the programs and operations of such state agency and making recommendations concerning their impact;
- Ensuring that an appropriate balance is maintained between audit, investigative, and other accountability services; and,
- Complying with the *General Principals and Standards for Offices of Inspector General* as published and revised by the Association of Inspectors General.

INDEPENDENCE

In accordance with section 20.055(3), F.S., the Inspector General shall be under the general supervision of the agency head for administrative purposes, shall report to the Chief Inspector General, and may hire and remove staff within the Office of Inspector General in consultation with the Chief Inspector General, but independently of APD. The organizational independence of the Inspector General helps to ensure that audits, investigations, and other activities are performed independently.

PROFESSIONAL STANDARDS AND CODE OF ETHICS

Pursuant to section 20.055(2)(j), F.S., the Office of Inspector General complies with the *General Principles and Standards for Offices of Inspector General* as published and revised by the Association of Inspectors General. Staff abide by the Florida Code of Ethics for Public Officers and Employees as codified in sections 112.311-112.326, F.S., the Executive Office of the Governor's Code of Ethics, and APD Operating Procedure 5-0002 Code of Ethics. Internal audits are conducted in accordance with the *Global Internal Audit Standards (Standards)* published by The Institute of Internal Auditors, Inc.

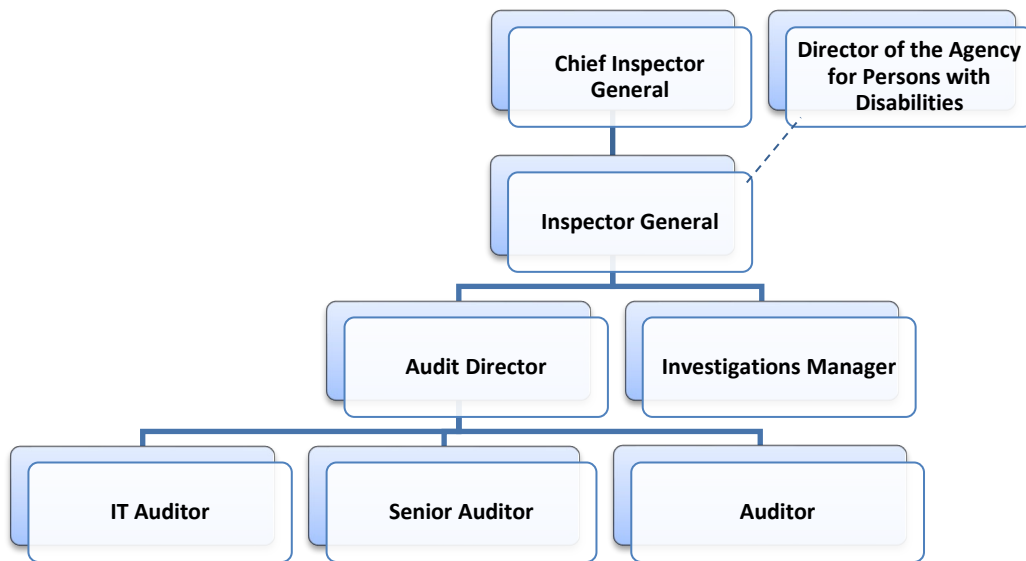
STRATEGIC PLAN

The Institute of Internal Auditors released the new *Global Internal Audit Standards* on January 9, 2024, which became effective January 9, 2025. Domain IV, Principal Nine, Plan Strategically, requires in part that the Inspector General establish and maintain a formal, long-term strategy for the internal audit function. In November 2025, the Office of Inspector General implemented a Strategic Plan to comply with the *Global Internal Audit Standards* and enhance office accountability. The plan's implementation included a comprehensive Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis, which informed the development of targeted objectives and performance metrics.

OFFICE OF INSPECTOR GENERAL ORGANIZATION AND STAFFING

Office Organizational Chart

The Office of Inspector General consists of six professional positions within two sections: Investigations and Internal Audit. The Office of Inspector General's organizational structure is shown below as of June 30, 2026:



Staff Professional Certifications

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

- *Certified Inspector General (1)*
- *Certified Inspector General Investigator (2)*
- *Certified Fraud Examiner (1)*
- *Certified Inspector General Auditor (4)*
- *Certified Internal Auditor (1)*
- *Certified Information System Auditor (1)*
- *Florida Certified Contract Manager (1)*
- *Notary Public (2)*

Staff Professional Affiliations

In addition to maintaining professional certifications, Office of Inspector General personnel are active in professional organizations that support audits and investigations. This participation assists staff in maintaining a high level of proficiency in their profession and areas of certification. Members of the Office of Inspector General are affiliated with

the following professional organizations:

- Association of Inspectors General
- The Institute of Internal Auditors, Inc.
- Association of Certified Fraud Examiners
- Information Systems Audit and Control Association (ISACA)

Staff Training

Regarding professional training, the Association of Inspectors General specifies that each staff person performing audits, investigations, evaluations, or reviews should receive at least 40 hours of continuing professional education every two years in areas that directly enhance the staff member's professional proficiency. Furthermore, the Association of Inspectors General specifies that at least 12 of the 40 hours of continuing professional education should be in subjects directly related to the person's area of responsibility, the government environment, or the specific or unique environment in which the entity subject to examination operates. Additionally, at least two of the 40 hours of continuing professional education should be in ethics training. Finally, professional standards require that internal auditors enhance their knowledge, skills, and other competencies through continuing professional development and can require 40 hours annually depending on the certifications held.

SUMMARY OF ACTIVITIES FOR FISCAL YEAR 2025-2026

Section 20.055(2)(i), F.S., requires each Inspector General to ensure that an appropriate balance is maintained between audit, investigative, and other accountability activities. The Inspector General achieves a balance of activities by monitoring the assignments of ongoing and completed investigative and audit activities on a daily basis. During the fiscal year, the Office of Inspector General completed the following activities:

Summary of Activities Opened by Type during Fiscal Year 2025-2026	Quantity
Investigative Activities	180 ¹
Internal Audit Activities	32 ²
Other Types of Office of Inspector General Activities ³	4

¹ The review of Critical Incidents is counted as an Investigative Activity.

² The Internal Audit Section opened one audit and conducted three audit follow-ups in Fiscal Year 2025-2026. Three audits and one audit follow-up were carried over from Fiscal Year 2024-2025. Other audit activities include External Audit Coordination (6); Oversight Activities (17); and Outreach, Education, and Management Support (1).

³ Other Office of Inspector General Activities include Reference Checks; Critical Incidents – Sexual Abuse; Cybersecurity Incident Response Team; and Anti-Fraud Activities.

Summary of Activities Closed by Type during Fiscal Year 2025-2026	Quantity
Investigative Activities	179
Internal Audit Activities	23
Other Types of Office of Inspector General Activities	4

INVESTIGATIONS SECTION

Section 20.055, F.S., outlines the investigative duties and responsibilities for Offices of Inspectors General to include in pertinent part:

- Initiating, conducting, supervising, and coordinating investigations designed to detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses in state government;
- Receiving complaints and coordinating all activities of the agency as required by the Whistle-blower's Act pursuant to sections 112.3187- 112.31895, F.S.;
- Receiving and considering the complaints which do not meet the criteria for an investigation under the Whistle-blower's Act and conducting, supervising, or coordinating such inquiries, investigations, or reviews as the Inspector General deems appropriate;
- Reporting expeditiously to the Department of Law Enforcement or other law enforcement agencies, as appropriate, whenever the Inspector General has reasonable grounds to believe there has been a violation of criminal law;
- Conducting investigations and other inquiries free of actual or perceived impairment to the independence of the Inspector General or the Office of Inspector General. This shall include freedom from any interference with investigations and timely access to records and other sources of information;
- Submitting findings when applicable to the subject that is a specific entity contracting with the state or an individual substantially affected, who shall be advised in writing that they may submit a written response within 20 working days after receipt of the findings, and including the response and the Inspector General's rebuttal to the response, if any, with the final investigative report; and,
- Submitting in a timely fashion final reports on investigations conducted by the Inspector General to the agency head, except for whistle-blower's investigations, which shall be conducted and reported pursuant to section 112.3189, F.S.

Summary of Investigations Section Activities in Fiscal Year 2025-2026

The Investigations Section receives complaints and requests for assistance via telephone, letter, email, or in person. Each complaint or request for assistance is reviewed to determine if provisions of sections 112.3187-112.31895, F.S., (Whistle-blower's Act) are met. During Fiscal Year 2025-2026, the Investigations Section received, reviewed, and processed 180 complaints or requests for assistance; 179⁴ complaints or requests for assistance were closed during the fiscal year. Of the 180 complaints or requests for assistance, 4 resulted in internal investigations; 2 were handled as preliminary inquiries; 150 were referred to management, law enforcement and other agencies; 6 were handled as public records requests; 2 were handled as requests for management assistance; and 16 critical incidents were reviewed.

Investigative Activities Completed during Fiscal Year 2025-2026

Type of Investigative Activity	Quantity
Investigations	4
Preliminary Inquiries	2
Management Referrals	142
Referrals to Law Enforcement and Other Agencies	8
Public Records Request	6
Management Assistance	2
Review of Critical Incidents	16
Total	180

Summary of Investigations Closed in Fiscal Year 2025-2026

- Case Number 26-033
The Investigations Section initiated an investigation into an allegation that an employee utilized improper use of force techniques during an incident. The allegation was supported.
- Case Number 26-034
The Investigations Section initiated an investigation into an allegation that an employee utilized a chemical agent when it was not necessary during an incident. The allegation was not supported.
- Case Number 26-164
The Investigations Section initiated an investigation into an allegation that an employee made inappropriate comments in the workplace. The investigation was administratively closed after the employee separated from the agency.

⁴ The Investigations Section closed 179 cases in Fiscal Year 2025-2026; 1 investigation was carried forward into fiscal year 2026-2027.

**Summary of Recommendations Related to Significant Abuses and Deficiencies
Disclosed in Investigations During Fiscal Year 2025-2026**

No significant abuses or significant deficiencies were identified by the Investigations Section.

Accreditation

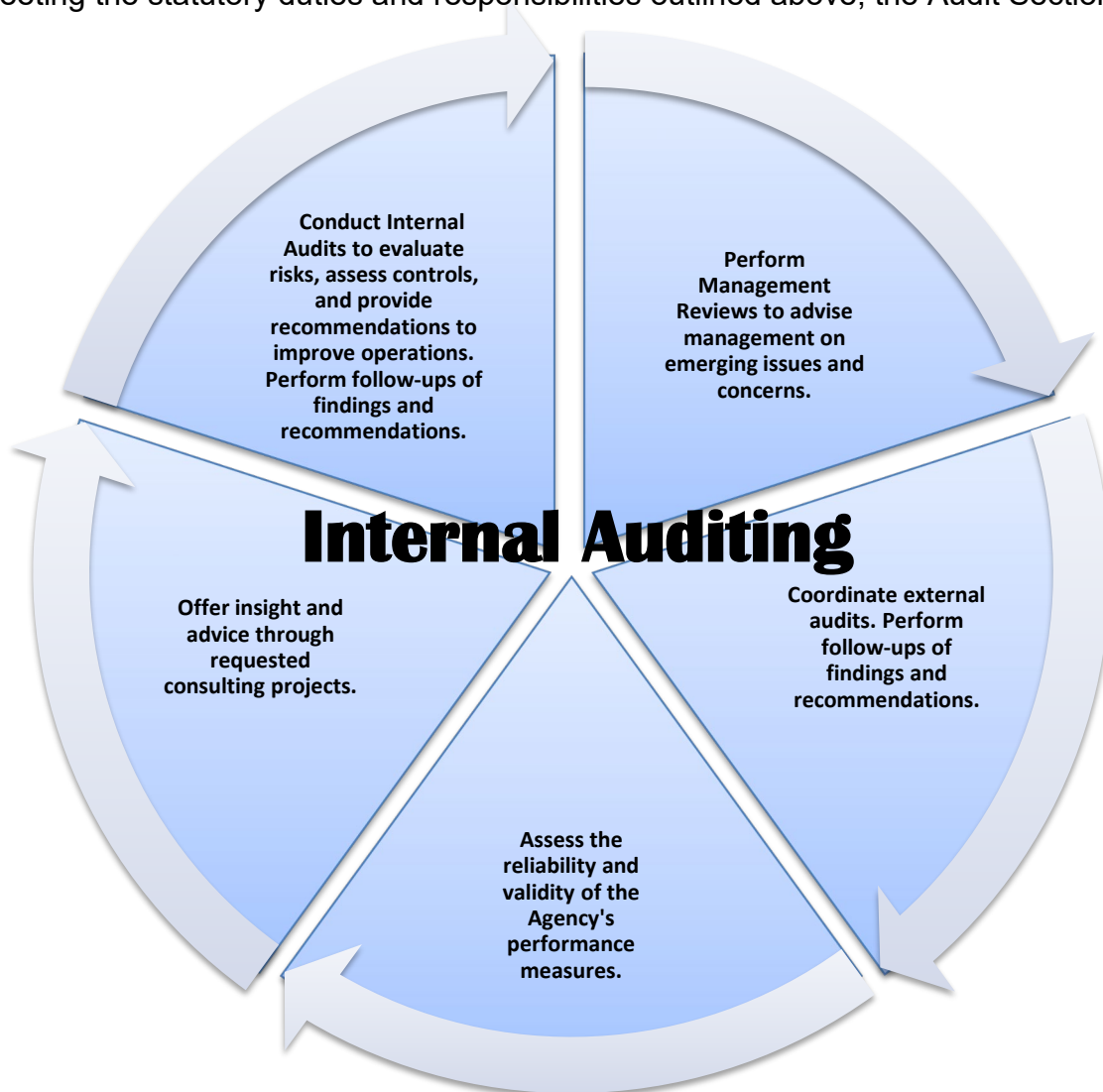
On October 31, 2007, the Chief Inspector General, along with the Commission for Florida Law Enforcement Accreditation, Inc. (Commission) initiated an accreditation program for Florida Offices of Inspectors General. The program was the first of its kind in the nation for agency Offices of Inspectors General. The Investigations Section obtained initial accreditation in June 2021 and became re-accredited by the Commission in June 2024. The Investigations Section submits an annual report regarding compliance with the standards to the Commission and will be assessed by Commission assessors every three years to confirm continued compliance with applicable Commission standards.

INTERNAL AUDIT SECTION

Section 20.055, F.S., outlines the auditing duties and responsibilities for Offices of Inspectors General to include reviewing and evaluating internal controls necessary to ensure the fiscal accountability of the state agency and conducting financial, compliance, electronic data processing, and performance audits of the agency and preparing audit reports of findings.

Audits are conducted in accordance with the *Standards*. All audit reports issued by internal audit staff shall include a statement that the audit was conducted pursuant to the appropriate standards.

In meeting the statutory duties and responsibilities outlined above, the Audit Section can:



Summary of Internal Audit Section Activities in Fiscal Year 2025-2026

During Fiscal Year 2025-2026, the Internal Audit Section completed one internal audit and three audit follow-ups. The Audit Section also continued to work on ongoing internal audits, an audit follow-up, and closed an internal audit. Additionally, the Audit Section performed external audit coordination; oversight activities; outreach, education, and management support; and activities related to the quality assurance and improvement program. The table below provides a summary of the audit activities by type.

Audit Activities during Fiscal Year 2025-2026

Type of Audit Activity	Number of Activities
Ongoing Internal Audits	2
Completed/Closed Internal Audit	2
Follow-up Audit Activities	4
External Audit Coordination	6
Oversight Activities	17
Outreach, Education, and Management Support	1
Total Audit Activities	32

Internal Audits

240820-01-IA Contract Compliance Audit – Release Date: August 14, 2025

The objective of the audit was to evaluate contracts for compliance with Chapter 287, F.S. and other applicable procurement statutes, analyze the overall contracting process to identify any trends in vendor preference, and assess the status of corrective actions taken to address the findings and recommendations included in the prior contracts audit. The Contract Compliance Audit satisfied the requirements of section 287.136(2), F.S., which requires the Office of Inspector General to complete a risk-based compliance audit of all contracts executed by APD for the preceding three fiscal years.

The scope of the audit focused on APD's standard two-party agreements, three or more party agreements, revenue agreements, renewals, and master agreements executed for Fiscal Years 2021-2022 through 2023-2024. The audit disclosed no trends in vendor preference; however, six recommendations were made to management to improve internal controls.

241119-01-IA Asset Management Audit – Closure Date: June 30, 2026

The objective of the audit was to evaluate agency controls and compliance with asset management requirements contained in the Florida Cybersecurity Standards, Rules 60GG-2.001 through 60GG-2.006, Florida Administrative Code (F.A.C) with a focus on 60GG-2.002(1), F.A.C. The scope of this audit included current agency cybersecurity policies, procedures, activities, and processes related to information system asset management.

During the audit, the Audit Section was notified by the Office of Information Technology management that they were in the process of making significant changes to their asset management processes and controls. Therefore, the project was closed. Once management's new processes and controls are implemented and operating for a sufficient period, the Audit Section will reassess asset management for inclusion in a future audit plan.

Follow-Up Audit Activities

240607-01-FUP, Follow-Up of Arc of Florida Contract Audit Report No. 220810-01-IA – Completed October 2025

The Internal Audit Section conducted a follow-up review of Office of Inspector General Report No. 220810-01-IA, Arc of Florida Contract Audit. The audit included eight findings and nine recommendations. APD management took corrective actions to address one finding and two recommendations. The remaining findings and recommendations were deemed no longer applicable.

250918-01-FUP, Follow-Up of Identity Management and Access Control Audit Report No. 221018-01-IA – Completed March 2026

The Internal Audit Section conducted a follow-up review of OIG Report No. 221018-01-IA, Identity Management and Access Control Audit. The audit included four findings and six recommendations. APD management had not fully implemented corrective actions to address the report findings and recommendations. The OIG will continue to monitor the progress of actions implemented to address the open findings and recommendations.

251023-01-FUP, Follow-Up of Department of Financial Services Contract Compliance Audit – Completed June 2026

The Internal Audit Section conducted a follow-up review of the Department of Financial

Services Contract Compliance Audit. The audit included two findings and two recommendations. APD management had not fully implemented corrective actions to address the report findings and recommendations. The OIG will continue to monitor the progress of actions implemented to address the open findings and recommendations.

External Audit Coordination

The Internal Audit Section acted as APD's liaison on three audits conducted by the Auditor General, an audit conducted by the Department of Health and Human Services (HHS) Office of Inspector General, and two reviews conducted by Office of Program Policy Analysis and Government Accountability. Two of the Auditor General audits and the HHS Office of Inspector General audit carried over into Fiscal Year 2025-2026. The Audit Section's level of coordination of activities varied per project. Activities typically include the following: coordinating meetings, facilitating relevant communication, being copied on correspondence, and coordinating APD's responses to inquiries and information requests from the external entity.

Oversight Activities

260305-01-OA Risk Assessment and Annual Audit Plan (2025-2026) – Release Date: June 2026

In accordance with section 20.055, F.S., the Internal Audit Section performed a periodic risk assessment and developed its annual and long-term audit plan based on the results of the assessment.

250814-01-OA Office of Inspector General Annual Report (2024-2025) – Release Date: September 2025

In accordance with section 20.055, F.S., the Office of Inspector General prepared an annual report summarizing the activities of the office during the preceding fiscal year.

250824-01-OA Legislative Budget Request Schedule IX: Major Audit Findings and Recommendations – Completed: September 2025

The Internal Audit Section prepared the *Schedule IX: Major Audit Findings and Recommendations* for the Agency's Legislative Budget Request, which is required on an annual basis. Schedule IX is designed to inform decision makers on recent major findings and recommendations found in Auditor General and Office of Inspector General audit reports issued during the current and previous fiscal year. The Schedule IX also provides

information on the status of action taken to correct reported deficiencies and is cross-referenced to any legislative budget requests to help implement audit recommendations.

Other oversight activities included:

- Internal/External Assistance - Assisted internal customers and external colleagues on various topics.
- Catalog of State Financial Assistance Project Reviews – Reviewed APD’s documentation related to eight state projects.
- Chief Inspector General Support – Assisted on requests from the Office of the Chief Inspector General.

Outreach, Education, and Management Support

For management support, the Internal Audit Section staff participated in various APD meetings throughout the year. Meeting topics included operational updates and emergency operations. Information obtained from the meetings helped the Internal Audit Section stay informed of current issues affecting APD and provided opportunities to offer informal recommendations.

Quality Assurance and Improvement Program

Throughout the year, the Audit Director monitors engagement activities through engagement planning, supervision, and review, as well as standardized procedures and approvals. The Audit Director obtained auditee feedback and communicated the information to the Inspector General. Additionally, the Audit Director initiated the internal quality assessment review of the Internal Audit Section activities to evaluate conformance with the Standards.

Significant Outstanding Recommendations from Prior Annual Reports

- OIG Report 221018-01-IA, Identity Management and Access Control, Issued February 2024

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 Identity Management and Access Control.

- OIG Report 211012-01-IA, Security Continuous Monitoring Audit, Issued June 2022

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 Security Continuous Monitoring.

Summary of Findings and Recommendations Related to Significant Abuses and Deficiencies Disclosed in Internal Audits During Fiscal Year 2025-2026

No significant abuses or significant deficiencies were identified by the Audit Section.

OTHER OFFICE OF INSPECTOR GENERAL ACTIVITIES

In addition to performing investigations and audits, the Office of Inspector General also performs the following services and activities:

Reference Checks

The Office of Inspector General performs personnel reference checks against Office of Inspector General case files at the request of the Office of Human Resources. In Fiscal Year 2025-2026, the Office of Inspector General performed 357 reference checks for re-hires, promotions, and other personnel actions.

Critical Incidents – Sexual Abuse

The Office of Inspector General receives copies of Critical Incidents – Sexual Abuse in accordance with section 393.135, F.S. The Office of Inspector General monitors allegations within the incident reports by tracking and following up on the status and resolution of the incidents. During Fiscal Year 2025-2026, the Office of Inspector General monitored 16 Critical Incident – Sexual Abuse incidents.

Cybersecurity Incident Response Team

The Cybersecurity Incident Response Team responds to suspected cybersecurity incidents by identifying and controlling incidents, notifying designated Cybersecurity Incident Response Team responders, and reporting findings to APD management. The Office of Inspector General is a core member of the Cybersecurity Incident Response Team for APD. Additionally, during Fiscal Year 2025-2026, the Office of Inspector General served as non-technical observers for the Florida Digital Service and Cyber Florida Cybersecurity Incident Response Team Exercises.

Anti-Fraud Activities

The Office of Inspector General is responsible for coordinating APD's anti-fraud activities. The Office of Inspector General presents fraud deterrence information to internal and

external audiences in an effort to identify or prevent significant violations of governing directives.



**Agency for Persons
with Disabilities**

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