

dbpr

# Office of the Inspector General 2025-26 Annual Report

September 30, 2026

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## Snapshot of the Year

The 2025–26 fiscal year was the busiest year in the office’s history. In 2020, the previous busiest year, six investigative staff handled 399 cases. In 2026, four investigative staff handled 581 cases. Still, thanks to the strong support of Department leadership, we were able to integrate artificial intelligence tools into all our investigations and improve processes elsewhere. This led to a decrease in our mean case resolution time from six days to two days. Our investigation completion time also improved – 66 days versus 103 in 2020. We also initiated more audits than the previous year despite having to adapt to more cumbersome auditing standards.

The bulk of the increase in complaints came from nonjurisdictional complaints (57 additional cases, an 80% increase), although we also increases in complaints relating to the Division of Condominiums, Timeshares, and Mobile Homes (CTMH) (48 additional cases, a 100% increase) and the Division of Regulation (41 additional cases, a 28% increase).

Our sworn staff also took an increased role in building security, assisted divisions with issues and needs related to law enforcement, and staffed the State Emergency Operations Center (SEOC) in Tallahassee in support of the opening of the State’s South Florida Immigration Facility, commonly referred to as “Alligator Alcatraz,” and during the June 2026 World Cup matches hosted in Miami, Florida.

We appreciate the support of executive leadership and look forward to the 2026–27.

## Overview of the Office of Inspector General

Section 20.055, Florida Statutes (F.S.), establishes the Office of Inspector General (OIG) to provide a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency within the Department of Business and Professional Regulation (DBPR).

The Inspector General is appointed by the Chief Inspector General and is under the general supervision of the Secretary of DBPR for administrative purposes.

Section 20.055(8), F.S., requires inspectors general to submit an annual report to the Secretary of the Department and the Chief Inspector General by September 30 of each year. The report must include the following:

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

### Mission Statement

The mission of the Office of Inspector General is to be a valuable partner in conducting independent and objective internal audits, reviews, and investigations of department activities and programs. Our services add value to department management by assisting the department in providing greater accountability, integrity, efficiency, and effectiveness in fulfilling the department's overall vision, mission, values, and strategic goals.

### Responsibilities

Section 20.055, F.S., outlines the following duties and responsibilities for Offices of Inspector General:

- Direct, supervise, and coordinate audits, investigations, and management reviews relating to the agency's programs and operations.
- Conduct, supervise, or coordinate other activities carried out or financed by the agency for the purpose of promoting economy and efficiency in the administration of, or preventing and detecting fraud and abuse in, agency programs and operations.
- Keep the agency head informed concerning fraud, abuses, and deficiencies relating to programs and operations administered or financed by the agency; recommend corrective action concerning fraud, abuses, and deficiencies; and report on the progress made in implementing corrective action.
- Review the actions taken by the state agency to improve program performance and meet program standards and make recommendations for improvement, if necessary.
- Advise in the development of performance measures, standards, and procedures for the evaluation of agency programs; assess the reliability and validity of the information provided by the agency on performance measures and standards and make recommendations for improvement, if necessary.

- Ensure effective coordination and cooperation between the Office of the Auditor General, federal auditors, and other governmental bodies with a view to avoiding duplication.
- Maintain an appropriate balance between audit, investigative, and other accountability activities.
- Comply with the General Principles and Standards for Offices of Inspector General, as published and revised by the Association of Inspectors General.
- Initiate, conduct, supervise, and coordinate investigations designed to detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses in state government.
- Receive complaints and coordinate all activities of the department as required by the Whistle-blower's Act pursuant to Sections 112.3187–112.31895, F.S.
- Receive and consider the complaints that do not meet the criteria for an investigation under the Whistle-blower's Act and conduct such inquiries, investigations, or reviews, as the Inspector General deems appropriate.
- Conduct investigations and other inquiries free of actual or perceived impairment to the independence of the Inspector General's office. This shall include freedom from any interference with investigations and timely access to records and other sources of information.

## Internal Audit Section Overview

The primary goal of the Internal Audit Section (IAS) is to bring a systematic, disciplined approach to evaluating and improving the adequacy and effectiveness of the Department's governance, risk management, and internal control processes. To accomplish this goal, the IAS conducts internal audits of the Department's programs, activities, and functions. These audits evaluate the Department's exposure to fraud, risk, and the adequacy and effectiveness of internal controls established to:

- Achieve the Department's strategic objectives.
- Maintain the reliability and integrity of financial and operational data and information.
- Optimize operational effectiveness and efficiency.
- Safeguard assets, including information and information technology resources.
- Ensure compliance with laws, rules, regulations, policies, procedures, and contracts.

The IAS also conducts consulting engagements at management's request and provides advisory/technical assistance services to management on issues that do not require more extensive audit or consulting services. Additionally, the IAS serves as the liaison between the Department and external review entities such as the Auditor General and monitors and

reports to the Secretary, via the Inspector General, on the status of actions taken to correct deficiencies reported in external and internal audits.

The IAS carries out the OIG's statutory responsibilities regarding performance measure development and assessment and provides technical assistance and administrative guidance on Florida Single Audit Act matters.

The IAS also performs audits and consulting engagements in conformance with the *International Standards for the Professional Practice of Internal Auditing (Standards)*, as published by The Institute of Internal Auditors, Inc.

Finally, the IAS consults with the Investigations Unit and provides quality control on investigative reports.

Follow-up reviews, management advisory services, and other projects are conducted in accordance with the *Standards* or other applicable professional internal auditing standards. The *Standards* provide a framework for ensuring independence, objectivity, and due professional care in the performance of internal audit work.

## Summaries of Internal Audits Completed in 2025-26

### Performance Measures Audit

*Division of Service Operations, Internal Audit Report Number A-2526BPR-011 – Published March 2026*

Section 216.013, Florida Statutes, requires state agencies to develop long-range program plans that are policy-based, priority-driven, and accountable. These plans serve as the basis for agency budget requests and are required to include program outcomes and performance standards used to assess progress toward established program objectives.

For purposes of this review, we relied on the definitions of *validity* and *reliability* contained in the Instructions for Preparing the Long-Range Program Plan (LRPP) for Fiscal Years 2024–25 through 2028–29. Those definitions are as follows:

- Validity – the extent to which the performance measure is appropriate and relevant for assessing the intended program objective.
- Reliability – the extent to which the measurement methodology produces consistent results over time and whether the underlying data are complete and sufficiently free from error for the intended evaluative purpose.

Our assessment of performance measure validity thus focused on whether the measures have a direct relationship with Division goals and objectives and whether the measures are appropriate for their intended use.

Our assessment of performance measure reliability evaluated the accuracy of the data source used to compile performance results, whether the numerical representation of the measure was mathematically and logically correct, and whether the measurement methodology produced replicable results.

We also assessed the accuracy of the results reported for Fiscal Years 2022–23, 2023–24, and 2024–25, as well as trends for Fiscal Year 2025–26.

### Objectives

The objectives of this audit were to evaluate the validity and reliability of the legislatively approved performance measures reported by the Division of Service Operations and, as appropriate, to recommend improvements. The audit also included an assessment of the Division's reported results for Fiscal Year 2025–26.

### Scope

This audit evaluated the validity and reliability of the three legislatively approved performance measures reported by the Division in the Department's *Long-Range Program Plan for Fiscal Years 2024–25 through 2028–29* and related activities through the conclusion of fieldwork.

### Results

We determined that the Division's performance measures were valid indicators of the achievement of the Division of Service Operations goal and objectives relevant to the CCC's receiving, processing, and responding to customer inquiries, complaints, and service requests, and were reliable indicators of Division outcomes.

The Division experienced difficulty meeting the approved standard for Measure 5, *Percent of calls transferred to a call agent that are answered within 5 minutes* for the current fiscal year, 2025–26, and for the prior fiscal years of 2023–24 and 2022–23. Division management indicated that a high turnover rate among call agents was a contributing factor.

Furthermore, we found that Exhibit IV (Performance Measure Documentation) did not identify the specific reporting system where the performance-measure data is housed (i.e., Qlik). This omission may create confusion regarding the authoritative data source used to calculate Measures 4 and 5.

We recommended that the Division ensure the appropriate reporting mechanisms for these measures are included in the LRPP in subsequent fiscal years.

## **Summaries of Florida Single Audit Act Activities Completed in 2025-26**

*Project Number S-2526BPR-002. Completed October 2025.*

Rule 69I-5.005(4), F.A.C., requires state agencies to annually certify the accuracy and completeness of their state projects included in the Catalog of State Financial Assistance. Agencies must complete the Catalog of State Financial Assistance Certification Form and identify any applicable additions, deletions, or changes.

Between July 2025 and September 2025, OIG staff submitted the relevant certifications for the five current DBPR Florida Single Audit Act projects. This information was timely disseminated to the Department of Financial Services (DFS) in accordance with the relevant DFS instructions.

## **Significant Audit Findings and Recommendations Reported in Prior Annual Reports**

The Internal Audit Section actively monitors management's actions to correct deficiencies cited in internal audit reports and in reports issued by external review entities. In accordance with state law and internal auditing standards, the Inspector General provides the Department's Secretary with a written report on the status of corrective action. In Fiscal Year 2025-26, the Internal Audit Section conducted three follow-up reviews of internal audits and one follow-up review of an external audit. The results of the IAS follow-up reviews are summarized below.

### **DAVID AB&T Follow-up**

*Initial Follow-up Review, Audit of Internal Controls over Driver and Vehicle Information Database (DAVID), Division of Alcoholic Beverages and Tobacco, Internal Audit Report Number: F-2526BPR-023*

The Division of Alcoholic Beverages and Tobacco (AB&T, Division), Bureau of Law Enforcement, accesses driver license and motor vehicle information pursuant to a Memorandum of Understanding (MOU) with the Department of Highway Safety and Motor Vehicles (DHSMV). This MOU permits authorized department employees to access certain driver license and motor vehicle data and information through the DHSMV Driver and Vehicle Information Database (DAVID).

Pursuant to the applicable provisions of the Memorandum of Understanding (MOU), users who terminate employment or are reassigned from the Bureau should be placed in an inactive status in a timely manner. In addition, annual training requirements should be completed as required, and notifications regarding changes to contact information or other relevant information should be communicated in a timely manner.

As part of the audit follow-up process, the Office of Inspector General reviewed the Division's implementation of corrective actions taken in response to the audit findings and recommendations. Based on our follow-up review, we determined that the Division implemented the necessary corrective actions to address all outstanding findings and recommendations. Accordingly, all findings and recommendations were considered resolved and closed.

### 2025 Cybersecurity Audit

*Initial Follow-up Review, Confidential – Cybersecurity Asset Management Audit, Internal Audit Report Number: F-2526BPR-026*

Pursuant to Section 282.318, Florida Statutes, this review and associated records are confidential and exempt from the provisions of Section 119.07(1), Florida Statutes, and are not available for public distribution.

### DAVID IT, CPA, and DRE Audit

*Initial Follow-up Review, Audit of Internal Controls over Driver and Vehicle Information Database (DAVID), Divisions of Technology, Regulation, Certified Public Accounting, and Real Estate, Internal Audit Report Number: F-2526BPR-027*

The objective of the review was to evaluate whether internal controls were adequate to safeguard personal data from unauthorized access, distribution, use, modification, or disclosure. The applicable provisions of the Memorandum of Understanding (MOU) require users who terminate employment or are reassigned from the Bureau to be placed in an inactive status in a timely manner. The review identified instances in which user access permissions were not inactivated in a timely manner.

As part of the audit follow-up process, the Office of Inspector General evaluated the Division's implementation of corrective actions taken to address the related finding and recommendations. Based on our follow-up review, we determined that the Division implemented the necessary corrective actions. Accordingly, the finding and associated recommendations were considered resolved and closed.

### Six-Month Follow-Up for Auditor General Operational Audit

*Six-month Follow-up Review: Auditor General Operational Audit, Division of Drugs, Devices, and Cosmetics and Selected Administrative Activities, External Follow-up Report Number G-2526BPR-024 – Completed July 2025*

During Fiscal Year 2025–26, our office conducted a six-month follow-up review to assess the status of corrective actions taken in response to the findings identified for this external audit. Based on our review, corrective actions related to four of the five findings were sufficiently implemented, and no further monitoring by our office is necessary. However, corrective action related to the remaining finding is still in progress. Accordingly, our office will continue to monitor the status of this finding.

## Other IAS Activities

### External Audits Coordinated

The OIG's Internal Audit Section serves as the Department's central point of contact for coordinating audits and reviews conducted by external oversight agencies. In this liaison capacity, the Internal Audit Section facilitates effective communication, coordination, and cooperation between the Department and other state entities, including OPPAGA and the Florida Auditor General, while helping to minimize duplication of audit efforts.

Internal audit staff coordinate external audit activities by facilitating information and documentation requests, coordinating Department responses, arranging meetings between external reviewers and appropriate Department personnel, and assisting with other audit-related communications. The Internal Audit Section also coordinates the Department's review and response to preliminary and tentative findings issued by the Auditor General and other external oversight entities to promote timely, accurate, and consistent responses.

In Fiscal Year 2025–26, internal audit staff provided liaison and coordination services for the following external reviews:

*Department of Financial Services Contract Compliance Audit, Division of Administration and Financial Management, Bureau of Agency Services, Audit Project E-2425BPR-005*

This external coordination activity was a continuation of liaison efforts initiated during 2023–2024. The related audit report was published on March 10, 2026.

The Department of Financial Services performed a review of the Department of Business and Professional Regulation’s contract management and monitoring processes for selected contracts and grant agreements. Authority for this review is provided by Sections 17.03, 215.971(3), and 287.136, F.S. The focus of the review encompassed contracts and grant agreements, effective July 1, 2023, through June 30, 2024.

The audit concluded that the Department’s internal controls over contract management and monitoring processes were generally adequate; however, opportunities for improvement were identified in the following areas:

- **Contract Monitoring:** Formal monitoring processes, including risk assessments, monitoring plans, and documentation of contract monitoring activities, were not consistently established or maintained.
- **Invoice and Deliverable Documentation:** Documentation supporting contract deliverables and invoice approvals was not consistently verified or maintained in contract management files.
- **Contract File Documentation:** Required contract documentation, including applicable cost analyses, purchase orders, contracts, and contract summary forms, was not consistently maintained or completed.
- **Required Forms and Reporting:** Certain required forms and documentation were not consistently completed or submitted in accordance with applicable requirements.
- **Invoice Processing:** Documentation was not always sufficient to demonstrate compliance with required invoice review and approval timeframes.
- **Contract Management Procedures:** Internal contract management procedures were not consistently implemented or maintained to reflect current and authoritative guidance.

The audit recommended that the Department strengthen its contract management and monitoring processes by:

- Establishing and maintaining formal contract monitoring processes, including risk assessments, monitoring plans, and documentation of monitoring activities.
- Ensuring contract managers verify and maintain adequate documentation supporting contract deliverables and invoice payments.
- Maintaining required documentation in contract management files, including applicable cost analyses, purchase orders, contracts, and other supporting records.

- Completing and submitting required contract-related forms and documentation in accordance with applicable requirements.
- Ensuring invoices are properly documented, reviewed, and approved within required timeframes.
- Updating contract management procedures to remove obsolete references and reflect current statutes, policies, procedures, and authoritative guidance.
- Ensuring contract managers consistently implement and follow established Department contract management and monitoring procedures.

*2025–2026 Auditor General Statewide Financial Statement Audit – Florida Annual Comprehensive Report – Published February 2026; Audit Project Number E-2526BPR-001; Office of Budget and Planning; Bureau of Finance and Accounting; Office of the General Counsel; Division of Technology; and the Division of Alcoholic Beverages and Tobacco*

The Auditor General conducts financial audits of the accounts and records of state agencies, state universities, state colleges, district school boards, and local governments, as directed by the Joint Legislative Auditing Committee. During the fiscal year ended June 30, 2025, the OIG coordinated the Department's responses and facilitated its participation in the Auditor General's Statewide Financial Statement Audit. The audit concluded that the State of Florida's financial statements were fairly presented, in all material respects. No findings were directed to the Department.

*OPPAGA Research, Division of Professions, Audit Project E-2526BPR-004*

The Legislature directed OPPAGA to conduct research on A2L refrigerant issues related to safety and federal requirements, including the impact on Florida's agricultural food processing and cold chain industries. As such, OPPAGA requested to meet with staff from the Florida Building Commission and DBPR Construction Industry Licensing Board to discuss this research. Our office coordinated this meeting.

*FDLE CJIS Technical Audit, Division of Alcoholic Beverages and Tobacco; Division of Technology, Audit Project Number E-2526BPR-002*

CJIS Security Policy version 5.9.5 requires that every agency that uses CJIS systems or data be audited at least once every three years by the CJIS Systems Agency (CSA). As such, FDLE conducted its triennial audit for the CJIS technical audit assessment process.

*Auditor General Network Security Audit, Division of Technology, Audit Project E-2526BPR-003*

Our office assisted in the coordination of the Auditor General's network security audit. The audit consisted of the review of general controls within the Department's network security. This is an ongoing project.

*Auditor General Information Technology Survey 2026, Division of Technology, Audit Project E-2526BPR-005*

Section 11.45(3)(b), Florida Statutes, authorizes the Auditor General to audit the information technology programs, activities, functions, and systems of governmental entities created or established by law. Pursuant to this authority, the Auditor General conducted an information technology survey covering a broad range of general and application controls. The survey was designed to provide an understanding of the Department's information technology environment, evaluate its governance framework, and assess whether established controls align with the Department's existing information technology infrastructure.

### Development of New Internal Audit Management System

*Pega Project (IIAMS Replacement), Internal Audit Section, Audit Project S-2526BPR-007*

During the fiscal year, the Office of Inspector General was notified that its existing internal audit management system would not be supported past December 2026. In response, the OIG initiated efforts to develop a replacement system to support the Internal Audit Section's audit management and administrative needs.

The OIG is collaborating with the Division of Technology to identify system requirements and develop a solution using the Department's Pega platform. During the year, the OIG participated in planning and requirements discussions to help ensure the new system supports the operational needs of the Internal Audit Section.

Development and implementation of the new system is an ongoing initiative, with completion anticipated during the upcoming fiscal year.

### Internal Quality Assessment

*2025-26 Internal QAR, Bureau of Internal Audit, Audit Project Q-2526BPR-025*

During the fiscal year, the Office of Inspector General completed an internal quality assessment of the Bureau of Internal Audit in accordance with the Global Internal Audit Standards, including Standard 12.1, *Internal Quality Assessment*. The assessment evaluated the Bureau's conformance with applicable Standards and the effectiveness of its internal audit practices.

The assessment concluded that the Bureau of Internal Audit generally conforms with the Global Internal Audit Standards. The review determined that the Bureau maintains appropriate governance, organizational independence, competencies, risk-based planning processes, engagement methodologies, and quality assurance practices that support the effective delivery of assurance and advisory services.

The assessment also identified opportunities to further align governing documents, methodologies, policies, and quality assurance activities with the revised Standards. These opportunities for improvement did not significantly impair the Bureau's overall conformance with the Global Internal Audit Standards.

### Professional Development and Training

Internal Audit staff continued to maintain and enhance the knowledge, skills, and competencies necessary to fulfill their professional responsibilities through ongoing training and professional development. Staff completed applicable continuing professional education and training activities throughout Fiscal Year 2025–26 in support of the competency and professional development expectations established by the Global Internal Audit Standards. Training activities were selected to strengthen technical auditing knowledge, maintain proficiency in relevant subject areas, and address emerging risks and changes within the internal audit profession.

### Annual Risk Assessment

During the fiscal year, our office conducted its annual risk assessment to support the development of a risk-based audit plan. The assessment considered Department programs, activities, and operations, as well as factors such as financial impact, regulatory and statutory requirements, prior audit results, organizational changes, management concerns, and other relevant risk considerations.

The results of the risk assessment were used to identify and prioritize areas of higher risk and to assist in determining internal audit engagements and other activities for inclusion in the annual audit plan.

The risk assessment and resulting audit plan were developed in consideration of available internal audit resources and the requirements of the Global Internal Audit Standards.

### Quality Assurance and Improvement Program

The Internal Audit Section maintained its Quality Assurance and Improvement Program (QAIP) in accordance with the Global Internal Audit Standards. The program is designed to evaluate the Internal Audit Section's conformance with applicable professional standards, achievement of performance objectives, and the quality and effectiveness of internal audit activities.

During Fiscal Year 2025–26, QAIP activities included ongoing monitoring of audit engagements and administrative processes, review of internal audit policies and methodologies, assessment of staff competencies and professional development, monitoring of performance measures, and completion of an internal quality assessment. Results of these activities were used to identify opportunities for continuous improvement and to further enhance the effectiveness and quality of the internal audit function.

### Other Miscellaneous IAS Activities

- The IAS prepared the *Schedule IX: Major Audit Findings and Recommendations* for the Department's Legislative Budget Request, which is required on an annual basis. The *Schedule IX* informs decision-makers about major findings and recommendations made in Auditor General and OIG audit reports issued during the current and previous fiscal years. 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 findings and recommendations.
- The IAS continuously updates the Integrated Internal Audit Management System templates for the OIG's annual risk assessment and audit projects.
- Staff represented the OIG and participated in the training of new Department employees.
- Staff monitored the DAVID quarterly quality control reviews conducted by the Division of Alcoholic Beverages and Tobacco, in addition to the aforementioned triennial audits.
- Staff monitored the Quarterly Contractor Access Reviews for contracted entities for Versa: Regulation conducted by the Division of Technology.
- Staff provided updates to executive management regarding all internal and external audit engagements.
- Staff monitored compliance with Executive Order 20–44 regarding sole-source, public-private agreements, and other specific contracts and agreements.
- In accordance with the Global Internal Audit Standards, Internal Audit staff continued to review, develop, and update policies, procedures, and administrative practices to support the effective and consistent performance of the Internal Audit Section's duties and responsibilities.

### Overview of the Investigations Section

Internal investigations help identify instances of fraud, waste, mismanagement, misconduct, and other abuses. Findings of the Office of Inspector General (OIG) are reported to the Department's Secretary, Chief of Staff, Deputy Secretaries, Chief of Human Resources, and, as appropriate, the respective Division Directors and the Office of the General Counsel. Recommendations for improving processes, policies, or procedures are made when warranted by the findings.

The OIG's Investigations Section comprises a sworn Director of Investigations and two sworn investigators who hold the rank of lieutenant. Staff within this section are primarily responsible for conducting internal investigations and inquiries into allegations of employee misconduct, violations of law, rule, policy, procedure, or regulation by Department employees, and complaints filed under the Florida Whistle-blower's Act.

The Investigations Section accomplishes its mission through both reactive and proactive investigative efforts conducted under the authority granted in section 20.055, Florida Statutes, and in accordance with the standards of the Commission for Florida Law Enforcement Accreditation (CFA) and the Association of Inspectors General's *Principles and Standards for Offices of Inspector General* (the "Green Book"). Pursuant to section 20.055(7)(b), Florida Statutes, the Inspector General has the authority and discretion to conduct investigations and inquiries as deemed appropriate; however, investigations conducted under the Florida Whistle-blower's Act are subject to additional statutory requirements.

On February 20, 2020, the Commission for Florida Law Enforcement Accreditation accredited the OIG's Investigations Section for the first time. On February 19, 2026, the Office of Inspector General successfully underwent its second reaccreditation assessment by the Commission and achieved accreditation status with no findings.

## **Complaint Intake**

The majority of complaints referred to the Investigations Section are received through the OIG's online complaint reporting process. Complaints are also referred to the OIG by the Chief Inspector General's Office, the Attorney General's Office, and other state agencies.

Many complaints received by the OIG are directed toward a licensee and are therefore generally outside the OIG's statutory authority. These complaints are referred to the appropriate division for their review and response. For example, complaints received during Fiscal Year 2025–2026 included allegations involving building contractors, condominiums, real estate, poor customer service or unsanitary conditions in restaurants, unlicensed activity, disagreements with division decisions, investigative findings, and employee–employer disputes.

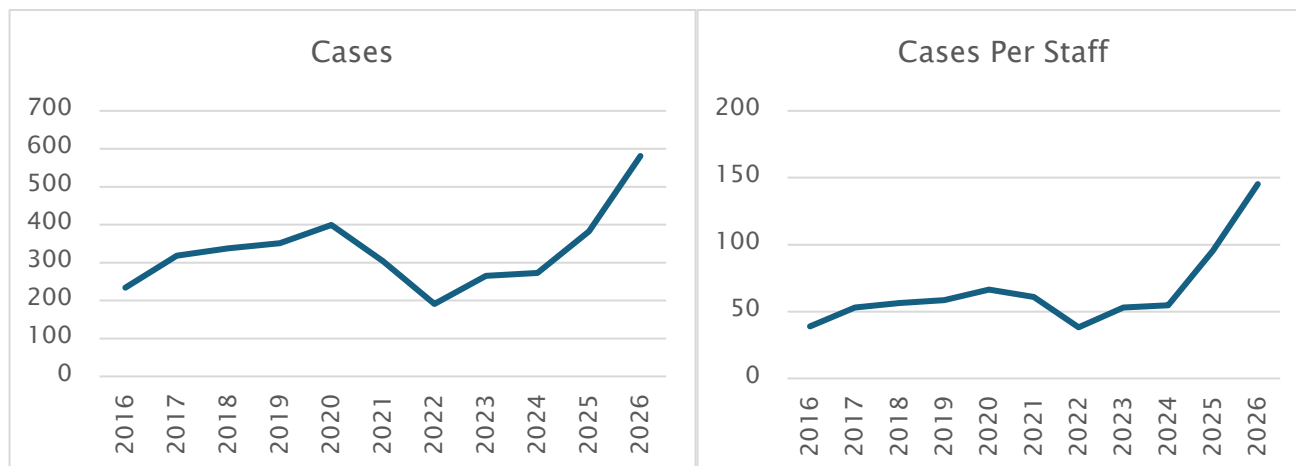
The OIG also received a number of nonjurisdictional complaints in which the subject matter was outside the Department's regulatory authority. Examples included complaints involving city and county governments, courts, private civil matters, allegations of criminal activity,

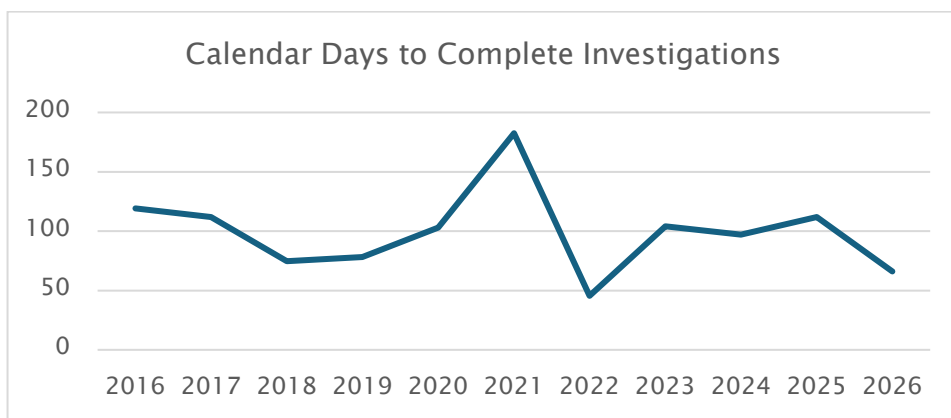
and issues that fall under the oversight of other state agencies. The OIG attempts to assist these complainants by directing them to the appropriate agency or providing relevant resources when possible.

Recognizing that not all citizens have access to electronic communication, the Office of Inspector General maintains multiple methods for submitting complaints. Citizens and employees may file complaints by telephone, standard mail, email, in person, or through the Department’s website.

Following intake, each complaint is reviewed and assessed by the Inspector General and/or the Director of Investigations to identify allegations of misconduct, waste, fraud, or abuse involving Department employees. Each complaint is also evaluated to determine whether it alleges activities covered under section 112.3187, Florida Statutes, commonly known as the Florida Whistle-blower’s Act.

Capturing and classifying complaints enables the OIG to identify trends and provide feedback to Department management when recurring issues, public misunderstandings, policy deficiencies, or performance concerns may exist within a division.





## Case Classifications

Our office worked 581 cases in fiscal year 2025–26, a 52% increase from the 382 cases worked the year before. Our cases are classified as follows:

**Investigative Inquiries** – Informal reviews conducted to determine the validity of a complaint prior to the initiation of an internal investigation. The determination as to whether the review remains an inquiry, is upgraded to an internal investigation, or closed is dependent on the evidence obtained during the informal review. **Our office completed ten investigative inquiries this year.**

**Internal Investigations** – Investigations are formal reviews conducted in response to a allegation or allegations of serious employee misconduct. They may arise directly from a complaint or from evidence developed during an investigative inquiry. **Our office initiated seven internal investigations this year and completed six.**

**Referrals** – Complaints received by the Office of Inspector General (OIG) that are determined to be outside the OIG's investigative authority or jurisdiction are forwarded to the appropriate division within the Department for review and response to the complainant. Such complaints may include, but are not limited to, initial complaints concerning matters under a specific Division's oversight or authority that were submitted to the OIG in error, allegations of minor misconduct, complaints regarding poor customer service, dissatisfaction with a Division's handling or resolution of a complaint, disagreements concerning legal decisions or interpretations, and concerns regarding employee performance. **Our office referred 392 cases to Divisions within the Department this year.** We referred 174 cases to Regulation, 85 to Condominiums, Timeshares, and Mobile Homes, 55 to Hotels and Restaurants, and 43 to Real Estate. Other referrals included the Office of General Counsel, Professions, and Alcoholic Beverages and Tobacco.

**Whistle-blower Determinations** – Receipt and review of complaints filed by a state agency employee/contractor, former state agency employee/contractor, or applicant for state agency/contractor employment, containing serious allegations of wrongdoing on the part of a public employer or independent contractor and coordination of all activities of the agency as required by the Whistle-blower’s Act pursuant to Sections 112.3187–112.31895, F.S. The primary purpose of the analysis is to determine the appropriateness of awarding whistle-blower status to the complainant. **Our office completed ten whistle-blower determinations this year, with no complaints meeting the criteria for whistle-blower protection.**

**Inspector General Reviews** – Special complaint reviews conducted by the Inspector General to assess and address the issues and to either provide final resolution to the complainant or determine whether further management action is required. Most Inspector General Reviews are initiated in response to complex requests, usually with a legal and/or political component, made by the Chief Inspector General’s office or senior management. **Our office completed 33 of these reviews this year.**

**No Jurisdiction** – Complaints involving entities or businesses that DBPR does not license, regulate, or otherwise oversee. Whenever possible, the OIG assists the complainant by providing information, when known, about the appropriate federal, state, local, or private organization that may be able to help. **Our office handled 126 nonjurisdictional complaints this year.<sup>1</sup>**

**Law Enforcement Referral** – Complaints that involve the Department or personnel and are criminal in nature, threats or possible criminal acts against the Department, or any possible criminal violations discovered during an investigation or other OIG duties. Criminal complaints cannot be investigated by this office and are referred to the proper law enforcement authorities. **Our office referred sixteen issues to law enforcement this year.**

**Use of Force Reviews** – The Office of Inspector General independently reviews any use of force by law enforcement officers of the Division of Alcoholic Beverages and Tobacco, Bureau of Law Enforcement. **Our office handled one use of force review this year.**

**Non-Investigative Case and Agency Assist** – Non-investigative case incidents or potential issues that the OIG Investigative Bureau assists the Department with. These incidents/issues may involve potential risks or threats to the Department or Department employees that require law enforcement assistance, intervention, consulting, or referral. It also might

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<sup>1</sup> This total differs from the number in introductory paragraph because some complaints are included in more than one category.

involve assisting another state agency with an investigation or questions involving DBPR-related matters. **There were six such issues this year.**

**Management Review** – Management reviews are focused reviews performed at the request of management. **Our office initiated two management reviews this year and completed one.** Both related to building security.

## **Internal Investigations**

The Office of Inspector General completed six investigations during the fiscal year 2025–26.

### **Case 2026–097–II**

A DBPR Division alleged that an employee was not accurately reporting the mileage of their agency-issued vehicle or their daily activities and may have committed time theft.

Based on case supporting materials reviewed and interviews conducted, the allegations were sustained. The employee resigned before the investigation was completed.

### **Case 2026–301–II**

A DBPR Division referred an allegation by a citizen that an employee, while inspecting a licensee's business, stole a customer's wallet.

Based on case supporting materials reviewed and interviews conducted, the allegations were sustained. The employee resigned before the investigation was completed.

### **Case 2026–302–II**

A DBPR employee alleged that a supervisor made inappropriate sexual comments to her and her coworker.

Based on case supporting materials reviewed and interviews conducted, the investigation was closed for lack of evidence.

### **Case 2026–391–II**

A DBPR employee alleged that a coworker sexually harassed him in the restroom.

The OIG interviewed the subject and complainant to gather information; however, the complaint was referred to HR because there was insufficient evidence to develop a reasonable expectation of a finding.

#### Case 2026-451-II

A DBPR employee alleged that a division employee submitted false and inaccurate information on an initial application for employment and again on a later internal application for promotion.

Based on case supporting materials reviewed and interviews conducted, the allegations were sustained.

#### Case 2026-555-II

A DBPR Division employee alleged that a Department employee displayed aggressive behavior, including yelling, slamming doors, and lunging toward an employee.

The employee resigned before the investigation was completed.

## **Non-Investigative Activities**

#### **Additional Assistance to the Agency in 2025-26**

Investigative staff performed one management review this year and initiated another. Both related to building security.

The Inspector General and Director of Investigations participated in recurring biweekly meetings with representatives from the Office of the General Counsel and the Bureau of Human Resources. These meetings helped eliminate duplicative efforts among the offices and ensured that significant investigative, legal, and employment matters were addressed by the appropriate parties. By mutual agreement, these meetings were discontinued in spring 2026 in favor of communication on an as-needed basis.

Investigative staff co-presented monthly with members of the Internal Audit Section during New Employee Orientation Training for Department personnel. During these presentations, investigative staff educated employees on the role and responsibilities of the OIG, the laws governing OIG operations, fraud detection and deterrence, the types of complaints accepted by the office, and the procedures for filing complaints with the OIG.

Sworn OIG personnel assisted, as needed, with overall building security by serving as standbys or escorts in situations involving potentially disruptive or threatening employees or members of the public. They also facilitated the issuance of trespass warnings and provided law enforcement assistance, guidance, and referrals when appropriate.

Sworn members of the OIG assisted in staffing the State Emergency Operations Center (SEOC) in Tallahassee in support of the opening of the State's South Florida Immigration Facility, commonly referred to as "Alligator Alcatraz," and during the June 2026 Fédération Internationale de Football Association (FIFA) World Cup matches hosted in Miami, Florida.

Sworn members of the OIG also provided automated external defibrillator (AED), cardiopulmonary resuscitation (CPR), and first aid training to members of DBPR's Safety Warden Team and other Department personnel. In addition, they assisted in organizing and providing security and first aid support during the State's Take Your Child to Work Day event. OIG sworn personnel also partnered with local law enforcement agencies and a local church outreach program to deliver Thanksgiving food supplies to families in need within the community.

### Computer Security Incident Response Team 2025–26

The Inspector General and the Director of Auditing participated in several CSIRT meetings and one training exercise during the 2025–26 fiscal year.

### Assistance to Other State Offices of Inspector General

OIG investigative staff and the Inspector General assisted both the Office of the Chief Inspector General and OIG offices of other state departments with investigative research, data analysis, legal counsel, and whistleblower determinations as requested.