

Florida Division of Emergency Management
Office of Inspector General

Annual Report

Fiscal Year 2025-2026



September 25, 2026



Your voice helps stop fraud.



The Office of Inspector General (OIG) maintains an Accountability Hotline to receive allegations of fraud, waste, abuse, and other violations of law or policy related to Florida Division of Emergency Management (FDEM) programs and operations. Information received through the hotline is evaluated and, as appropriate, referred for investigation or other action.

Your voice matters. Please contact us immediately if you have information about actual or suspected fraud, waste, or abuse involving FDEM:

Accountability Hotline: 850-815-4151

Email: complaint@em.myflorida.com

Website: www.FloridaDisaster.org/OIG



Message From the Inspector General



I am pleased to present the FDEM OIG Annual Report for Fiscal Year 2025-2026. This report was prepared pursuant to § 20.055(8), Florida Statutes, and summarizes the audits, inspections, investigations, follow-up activities, performance measure reviews, and other oversight and accountability efforts conducted by the OIG during the 2025–2026 fiscal year.

Throughout the year, the OIG continued to fulfill its mandate to promote accountability, integrity, and efficiency within FDEM. Our work supported the Agency’s mission by providing independent assessments of programs and operations; monitoring corrective actions; coordinating with state and federal oversight partners; and conducting investigative activities that deter, detect, and prevent fraud, waste, mismanagement, and other abuses. The breadth of activities performed demonstrates the value of a responsive, risk-informed, and mission-aligned oversight function.

In addition to the full scope of work detailed throughout this report, the OIG advanced several noteworthy engagements and initiatives during the fiscal year, including:

- **Accounts Payable Process Inspection** – We conducted this inspection in response to concerns regarding errors, delays, and other issues with payments made by FDEM, and identified practical improvements to strengthen intake, tracking, and overall accountability and consistency within the Agency’s Accounts Payable process.
- **OIG Internship Program** – We developed the program to cultivate emerging public-sector talent in both audits and inspections, while expanding our capacity to meet evolving oversight needs.
- **OIG University** – We launched the first semester of self-paced video modules focused on educating FDEM staff about OIG operations and functions, supporting internal controls awareness and heightened accountability across the Agency.
- **OIG Investigations Accreditation** – We received our third reaccreditation from the Commission for Florida Law Enforcement Accreditation, Inc. (CFA) in June 2026.

These examples represent only a portion of the OIG’s contributions during the 2025-2026 fiscal year. Taken together with our other audits, investigations, inspections, reviews, coordination responsibilities, and other statutory activities, they reflect a year of meaningful and mission-driven impact.

I extend my sincere appreciation to the dedicated public servants across FDEM and its partner agencies. Your commitment to serving Florida’s communities, especially during times of crisis, forms the foundation of the state’s emergency management system. Thank you for your professionalism, collaboration, and continued dedication to public service. The OIG remains committed to enhancing public trust in government and supporting FDEM through constructive, independent oversight.

Table of Contents



Message From the Inspector General.....	1
Background	4
Introduction.....	5
OIG Mission.....	5
OIG Vision	5
Statutory Authority	5
Organization	6
Organizational Chart	6
Sections & Functions	7
Professional Standards	7
Independence & Objectivity.....	7
Staff Qualifications	8
Professional Development.....	8
Professional Certifications & Licenses.....	8
Professional Affiliations	8
Activities by Function.....	9
Audits.....	10
Inspections.....	11
Investigations	13
Other Oversight & Accountability Activities.....	14
Follow-up on Corrective Actions	15
Follow-up on Prior OIG Engagements	15
Follow-up on Prior External Engagements	15
External Audit Coordination.....	16

Auditor General 16

Office of Program Policy Analysis and Government Accountability (OPPAGA) 17

Florida Department of Financial Services (DFS)..... 17

Federal Emergency Management Agency (FEMA)..... 17

Department of Homeland Security (DHS) OIG 17

Annual Reviews & Reports 18

 Annual Reviews 18

 Annual Reports 18

Education & Outreach 19

 Publications 19

 Presentations 20

 Other Education & Outreach 20

Other Accountability Activities 21

 Computer Security Incident Response Team..... 21

 Single Audit Reviews 21

 Schedule IX 21

 Executive Order 20-44 21

 Chief Inspector General Coordination 21

 Committees, Boards, & Workgroups..... 23

Quality Assurance & Improvement Program..... 24

 QAIP for Audits 24

 QAIP for Inspections 25

 QAIP for Investigations 25



Background



Introduction



Pursuant to § 20.055(8)(a), Florida Statutes (F.S.), the Florida Division of Emergency Management (FDEM or Agency), Office of Inspector General (OIG) is required to prepare an annual report summarizing the activities of the office during the preceding fiscal year.

This report was prepared in response to the statutory requirement and summarizes the audits, inspections, investigations, and other oversight activities conducted by the OIG during the 2025-2026 fiscal year (reporting period).

OIG Mission

To promote integrity and efficiency through independent and objective assessments of FDEM's programs and operations.

OIG Vision

Enhancing Public Trust in Government.

Statutory Authority

The specific duties and responsibilities of the OIG, pursuant to § 20.055, F.S., include the following:

- Provide direction for, supervise, and coordinate audits, investigations, and management reviews relating to the programs and operations of the Agency.
- Conduct, supervise, and coordinate other activities carried out or financed by the Agency to promote economy and efficiency, as well as prevent and detect fraud and abuse in programs and operations.
- Keep the Agency head and the Governor's Chief Inspector General informed concerning fraud, abuses, and deficiencies relating to Agency programs and operations; recommend corrective action; and report on the progress made in implementing corrective action.
- Assess the reliability and validity of the information provided on performance measures and standards and make recommendations for improvement.
- Review actions taken to improve program performance and meet program standards as well as make recommendations for improvement.
- Ensure an appropriate balance is maintained between audit, investigative, and other accountability activities.
- Ensure effective coordination and cooperation between the Auditor General, federal auditors, and other governmental bodies with a view towards avoiding duplication.

Organization

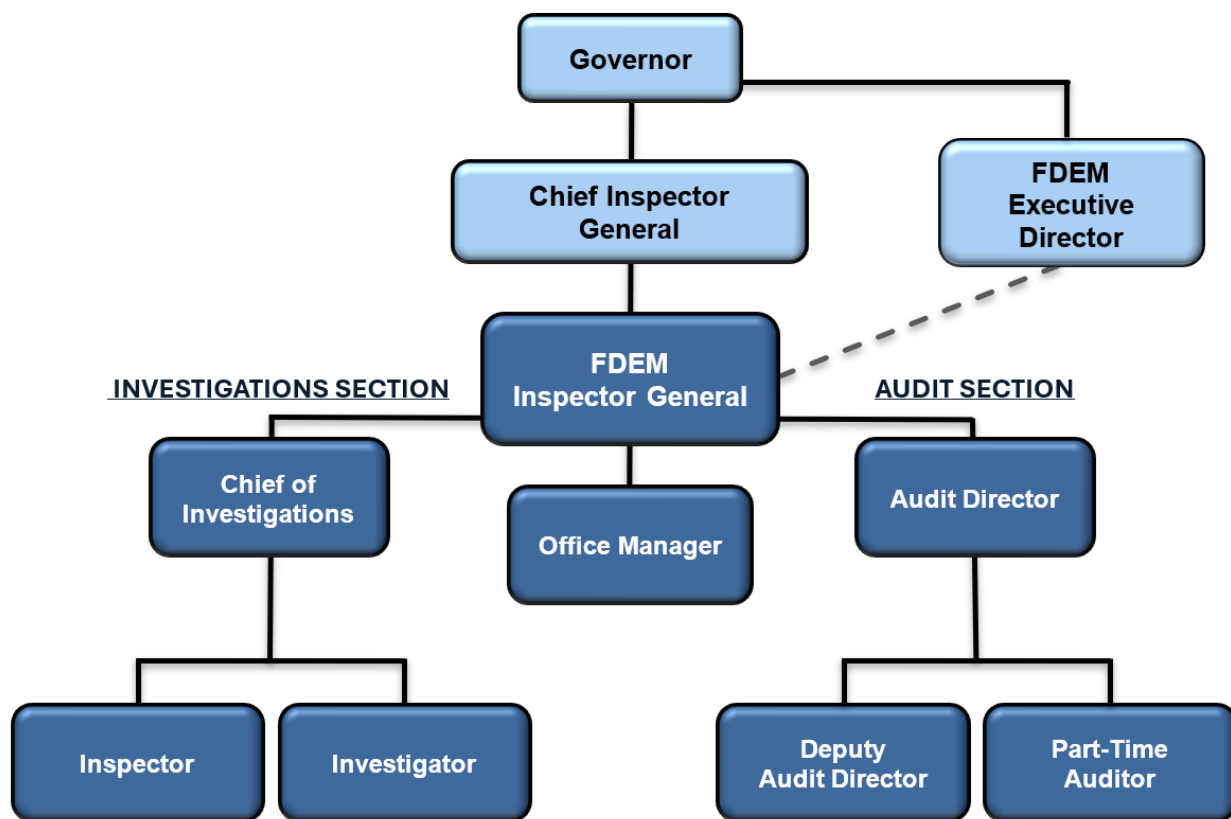


FDEM was established within the Executive Office of the Governor (EOG) pursuant to § 14.2016, F.S., and is responsible for maintaining a comprehensive statewide program of emergency management in accordance with Chapter 252, F.S.

Pursuant to § 20.055, F.S., an OIG is established in each state agency to provide a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in government. As a division of the EOG, FDEM falls under the purview of the Chief Inspector General (CIG).¹ However, via a Memorandum of Understanding between EOG and FDEM dated February 6, 2012, the CIG has designated a Deputy Inspector General to be permanently assigned to serve as Inspector General for FDEM.

Organizational Chart

As of June 30, 2026, the OIG was comprised of eight positions, as depicted in the chart below. Except for the Inspector General and Inspector positions, which are Selected Exempt Service (SES) positions, all positions within the OIG are Other Personal Services (OPS)² positions.



¹ The Office of the Chief Inspector General (OCIG) is established within the Executive Office of the Governor pursuant to § 14.32, F.S. The CIG is responsible for promoting accountability, integrity, and efficiency in the agencies under the jurisdiction of the Governor.

² OPS employment is a temporary employer/employee relationship generally used for accomplishing short term or intermittent tasks. OPS employees do not fill established positions, are not eligible for paid leave, but may be eligible for health insurance.

Sections & Functions

In accordance with § 20.055(6), F.S., the FDEM OIG **Audit Section** provides independent and objective auditing services designed to add value, improve FDEM's operations, and assist FDEM with achieving its mission.

The **Investigations Section** receives complaints, conducts investigations, and coordinates activities required by § 20.055(7), F.S., and the Florida Whistleblower's Act (§§ 112.3187-112.31895, F.S.).

Additionally, the OIG maintains an **Inspections Function** within the Investigations Section. The Inspections Function conducts fact-based assessments of FDEM programs and operations, pursuant to the provisions of § 20.055, F.S.

Professional Standards

Professional standards provide a framework and guiding principles for the performance of the work of the OIG. The OIG conducts activities in accordance with the following professional standards:

- *Principles and Standards for Offices of Inspector General* (Green Book), as published by the Association of Inspectors General.
 - All OIG activities, including **audit, investigation, and inspection activities**, are conducted in accordance with the Green Book pursuant to § 20.055(2)(j), F.S.
- *Generally Accepted Government Auditing Standards* (Yellow Book), as published by the United States Government Accountability Office.
 - In addition to Green Book standards, **audit engagements** are conducted using the Yellow Book standards pursuant to § 20.055(6)(a), F.S.
- Commission for Florida Law Enforcement Accreditation (CFA) OIG Accreditation Standards.
 - In addition to Green Book standards, **investigative activities** are conducted in accordance with accreditation standards set forth by the CFA pursuant to § 943.125(6), F.S.

Independence & Objectivity

In accordance with statutory requirements,³ as well as professional standards,⁴ OIG staff members must be free from personal or external impairments to independence and should constantly maintain an objective attitude and appearance.

- Independence: The activities of the OIG must be free from conditions that threaten the ability of OIG staff members to carry out their responsibilities in an unbiased manner.
- Objectivity: OIG staff members must have an impartial, unbiased attitude and avoid any conflict of interest.

The FDEM OIG is under the direction of the Inspector General. The Inspector General reports directly to the CIG and administratively to the FDEM Executive Director and is not subject to supervision by any FDEM employee. This organizational structure promotes independence and ensures audits, investigations, inspections, and other accountability activities conducted by the OIG remain free from interference in the determination of the scope of activities, performance of work, and results reported.

To maintain independence and objectivity, OIG staff members shall have no direct operational responsibility or authority over any of the activities that may be subject to being reviewed by the OIG. Accordingly, OIG staff will not implement internal controls, develop procedures, install systems, prepare records, or engage in any other activity that may impair their judgment, including, but not limited to:

- Performing any operational or managerial duties for FDEM or its affiliates.
- Initiating, approving, or recording transactions external to the OIG.
- Directing the activities of any FDEM employee not employed by the OIG, except to the extent that such employees have been appropriately assigned to assist the OIG.

³ Section 20.055(7)(d), F.S., requires the OIG to conduct investigations and other inquiries free of actual or perceived impairment to independence.

⁴ Green Book Standards 1.1, 2.2, and 3.2; Yellow Book Standards 3.18-3.20; and CFA Standard 1.05.

Staff Qualifications



OIG staff members possess a range of backgrounds and experience in a variety of disciplines including accounting, auditing, investigations, inspections, law, program evaluation, and project management.

During the reporting year, OIG staff members enhanced their professional skills by attending continuing professional education (CPE), maintaining professional certifications/licenses, and participating in professional organizations.

Professional Development

Professional standards require OIG staff members to complete the following training requirements:

- Green Book standards: OIG staff performing investigations, inspections, evaluations, reviews, or audits should complete at least 40 hours of CPE every two years.
- Yellow Book standards: Auditors must complete 80 hours of CPE every two years.
- CFA OIG Accreditation standards: Investigative staff members must receive a minimum of 40 hours of continuing education every two years.

To ensure the requirements listed above were met, OIG staff members attended training, conferences, and webinars sponsored by various professional organizations.

Professional Certifications & Licenses

During the reporting period, staff members within the OIG collectively held the following certifications/licenses:

- Certified Inspector General (CIG)
- Certified Inspector General Auditor (CIGA)
- Certified Inspector General Investigator (CIGI)
- Certified Inspector General Inspector/Evaluator (CIGE)
- Certified Information Systems Auditor (CISA)
- Certified Public Accountant (CPA)
- Licensed Attorney
- Florida Notary Public

Professional Affiliations

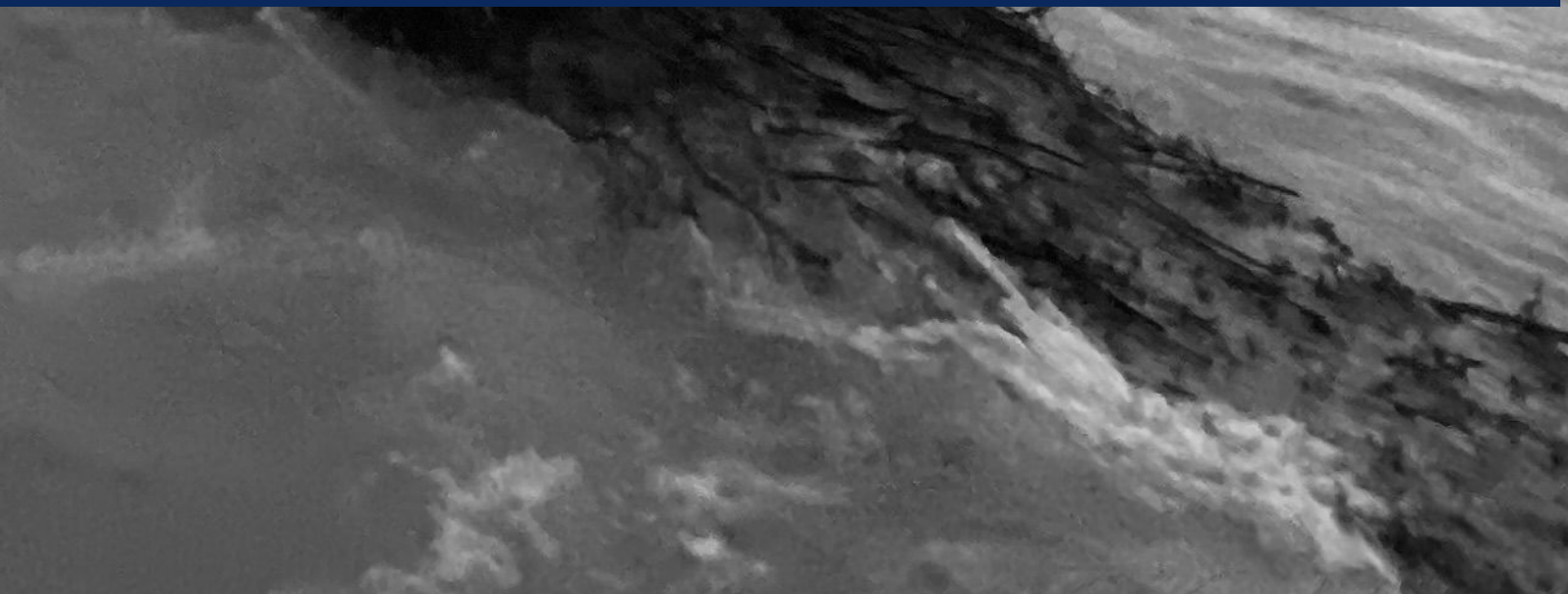
During the reporting period, OIG staff members collectively maintained membership and/or participation with the following organizations:

- Association of Inspectors General (AIG)
- Institute of Internal Auditors (IIA)
- Association of Certified Fraud Examiners (ACFE)
- Commission for Florida Law Enforcement Accreditation, Inc. (CFA)
- Information Systems Audit and Control Association (ISACA)
- Association of Government Accountants (AGA)
- Federal Bureau of Investigation (FBI) InfraGard
- The Florida Bar



Activities by Function

Fiscal Year 2025-2026



Audits



Pursuant to § 20.055(6), F.S., each inspector general shall review and evaluate internal controls necessary to ensure the fiscal accountability of the state agency. The inspector general shall conduct financial, compliance, electronic data processing, and performance audits of the agency and prepare audit reports of his or her findings.

A summary of the audit activities conducted by the OIG during the reporting period is provided below:

Audits

➤ **Cybersecurity Enterprise Audit**

Project No. 26-0001-IA, In Progress as of June 30, 2026 (**Confidential**)

The OIG initiated a Cybersecurity Enterprise Audit in accordance with the OIG's Annual Audit Plan for Fiscal Year 2025-2026. The objective of the audit is to evaluate agency controls and compliance with data protection requirements contained in the Florida Cybersecurity Standards (Rules 60GG-2.001 through 60GG-2.006, Florida Administrative Code), with focus on 60GG-2.002(1), Florida Administrative Code. The results of the audit will be confidential and exempt from public disclosure pursuant to § 282.318(4)(g), F.S., which states the results of internal audits and evaluations of an agency's cybersecurity program are confidential and exempt from § 119.07(1), F.S.

➤ **Grant Management Audit**

Project No. 26-0002-IA, In Progress as of June 30, 2026

The OIG initiated a Grant Management Audit in accordance with the OIG's Long-Term Audit Plan for Fiscal Years 2026-2028. The objective of the audit is to evaluate the Agency's Emergency Management Preparedness and Assistance (EMPA) grant program monitoring processes and procedures to ensure recipient quarterly reports are complete, adequately supported, reflective of eligible and allowable activities, and timely submitted.

Inspections



To carry out its statutory responsibilities and mission, the OIG performs a variety of oversight activities and services, including inspections. An inspection is an independent assessment of Agency programs or operations conducted to provide information for managerial decision-making, and to make recommendations for improvement of programs, policies, or procedures. Inspections complement other OIG engagement types, including audits and investigations.

A summary of the inspection activities conducted by the OIG during the reporting period is provided below:

Inspections

➤ **Accounts Payable Process Inspection**

Report No. 25-0003-P, Issued in July 2025

The OIG conducted an inspection of the Agency's Finance Management – Accounts Payable (AP) process. The objectives of the inspection were to evaluate controls related to the receipt and tracking of invoices and other payment requests, approval and reconciliation of payments, and the staffing and supervision of AP functions. We identified two areas where improvements would help drive accountability, transparency, and positive change in the AP process: 1) Personnel Management and 2) Intake and Tracking. We made seven recommendations to FDEM management as part of our inspection, and a description of each recommendation is provided below:

1. Require Job Descriptions Agency-Wide;
2. Require Performance Expectations Agency-Wide;
3. Create Performance Expectations for the AP Process and Implement Agency-Wide;
4. Deliver AP Process Training Agency-Wide;
5. Designate a Location for the Agency to Receive Requests for Payment;
6. Update Agreement Templates to Require Requests for Payment to be Delivered to the Designated Location; and
7. Develop and Disseminate Standardized Division of Emergency Management Enterprise System (DEMES) Views and/or Reports for Agency-Wide Use.

➤ **Professionalism and Compliance Inspection of Response Bureau**

Report No. 26-0002-P, Issued in November 2025

The OIG conducted an inspection of employees, facilities, and employment records within the FDEM Response Bureau to evaluate the level of professionalism and compliance with applicable professionalism policies. There were no deficiencies observed; however, we reiterated our prior recommendation (AP Process Inspection No. 25-0003-P) to implement written policies ensuring all FDEM employees receive performance expectations aligned with the unit and Agency goals. We also recommended that Response Bureau management assign role-specific performance expectations to OPS employees to promote consistent communication, cooperation, and teamwork across the Bureau.

➤ **Professionalism and Compliance Inspection of Office of External Affairs**

Report No. 26-0003-P, Issued in January 2026

The OIG conducted an inspection of employees, facilities, and employment records within the FDEM Office of External Affairs to evaluate the level of professionalism and compliance with applicable professionalism policies. There were no deficiencies observed; however, we reiterated our prior recommendation (AP Process Inspection No. 25-0003-P) to implement written policies ensuring all FDEM employees receive performance expectations aligned with the unit and Agency goals. We also recommended that Office of External Affairs management assign role-specific performance expectations to OPS employees to promote consistent communication, cooperation, and teamwork across the Bureau.

➤ **Professionalism and Compliance Inspection of Office of Procurement and Contracts**

Report No. 26-0004-P, Issued in January 2026

The OIG conducted an inspection of employees, facilities, and employment records within the FDEM Office of Procurement and Contracts to evaluate the level of professionalism and compliance with applicable professionalism policies. There were no deficiencies observed and the inspection resulted in no recommendations.

➤ **Conflict of Interest Inspection**

Project No. 26-0005-P, In Progress as of June 30, 2026

The OIG initiated an inspection of the Agency's process for ensuring compliance with conflict-of-interest rules, regulations, and statutes, specifically for grants managed by FDEM.

➤ **Southern Detention Facility Inspection**

Project No. 26-0006-P, In Progress as of June 30, 2026

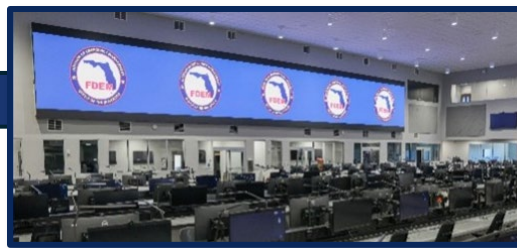
The OIG initiated an inspection of FDEM expenditures related to the Southern Detention Facility to support information needs and future decision-making. The inspection is being conducted under the direction of the Office of the Chief Inspector General.

➤ **Professionalism and Compliance Inspection of Mitigation Bureau**

Project No. 26-0007-P, In Progress as of June 30, 2026

The OIG initiated an inspection of employees, facilities, and employment records within the FDEM Mitigation Bureau to evaluate the level of professionalism and compliance with applicable professionalism policies.

Investigations



Per § 20.055(7), F.S., each inspector general shall initiate, conduct, supervise, and coordinate investigations designed to detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses. Investigative work is conducted in accordance with Green Book and CFA standards. Per statutory requirements, the OIG shall:

- Receive complaints and coordinate all activities of the Agency as required by the Whistle-blower's Act pursuant to §§ 112.3187-112.31895, F.S.
- Receive, conduct, supervise, and coordinate inquiries, investigations, and reviews which do not meet the criteria for an investigation under the Whistle-blower's Act.
- Report expeditiously to the Florida Department of Law Enforcement or other law enforcement agency, as appropriate, whenever the OIG has reasonable grounds to believe there has been a violation of criminal law.
- Conduct investigations and other inquiries free of actual or perceived impairment to the independence of the inspector general or the inspector general's office. This shall include freedom from any interference with investigations and timely access to records and other sources of information.

A summary of the investigative activities conducted by the OIG during the reporting period is provided below:

Complaints, Inquiries, & Investigations

The OIG may receive complaints⁵ via telephone, email, letter, in person, referral from an external entity, or any other form of communication. Each complaint received by the OIG is reviewed for determination of proper handling, jurisdiction, categorization, and disposition. Additionally, each complaint received is evaluated to determine whether the provisions of the Florida Whistle-blower's Act may apply. Once the complaint has been evaluated, disposition may include, as appropriate:

- Assignment for preliminary inquiry;
- Assignment for investigation;
- Referral to FDEM management or other appropriate official; or
- File with no further action necessary.

During the reporting period, the OIG received 72 complaints which were reviewed and evaluated for factual basis and jurisdiction.⁶ Additionally, the OIG completed four (4) preliminary inquiries during the reporting period to determine whether credible, factual evidence existed to reasonably suspect that misconduct or a violation of law/Agency directives occurred. No investigations were completed during the reporting period.

⁵ A complaint is defined as an allegation of misconduct, violation of law or Agency directives, against any member of the Agency or for which the OIG has jurisdiction.

⁶ Jurisdiction refers to whether the OIG has the authority to investigate the violation or acts reported.



Other Oversight & Accountability Activities

Fiscal Year 2025-2026

Follow-up on Corrective Actions



Pursuant to § 20.055(2)(c), F.S., and professional standards, the OIG monitors the implementation of FDEM's corrective action regarding findings and recommendations from prior OIG audits, inspections, and other engagements. Additionally, pursuant to 20.055(6)(h), F.S., the OIG monitors the implementation of FDEM's response to any report on FDEM issued by the Auditor General or by the Office of Program Policy Analysis and Government Accountability.

A summary of the follow-up activities conducted by the OIG during the reporting period is provided below:

Follow-up on Prior OIG Engagements

➤ **Follow-Up II for FY 2024-2025**

Project No. 25-0002-R, Results Issued in July 2025 (**Confidential**)

The OIG conducted a follow-up review to determine the status of corrective actions for all open findings and recommendations issued by the OIG. The engagement included information that is confidential and exempt from public disclosure pursuant to § 282.318(4)(g), F.S., which states the results of internal audits and evaluations of an agency's cybersecurity program are confidential and exempt from § 119.07(1), F.S.

➤ **Follow-Up I for FY 2025-2026**

Project No. 26-0002-R, Results Issued in April 2026 (**Confidential**)

The OIG conducted a follow-up review to determine the status of corrective actions for all open findings and recommendations issued by the OIG. The engagement included information that is confidential and exempt from public disclosure pursuant to § 282.318(4)(g), F.S., which states the results of internal audits and evaluations of an agency's cybersecurity program are confidential and exempt from § 119.07(1), F.S.

Follow-up on Prior External Engagements

➤ **6-Month Status Report to Auditor General Report No. 2025-162**

Report No. 25-0001-R, Issued in September 2025

The OIG conducted a follow-up review to the Auditor General's report number 2025-162, *State of Florida Compliance and Internal Controls Over Financial Reporting and Federal Awards for the Fiscal Year Ended June 30, 2024*. The final report was issued by the Auditor General in March 2025 and contained three findings related to FDEM. The OIG's 6-month status report contains management's update to the findings included in the Auditor General's report.

External Audit Coordination



Pursuant to § 20.055(2)(g), F.S., the OIG is responsible for ensuring effective coordination and cooperation between the Auditor General, federal auditors, and other governmental bodies with a view toward avoiding duplication.

During the reporting period, the OIG assisted with coordination between FDEM and other governmental oversight bodies for the following engagements:

Auditor General

- **State of Florida Financial and Federal Single Audit for the Fiscal Year Ended June 30, 2025**
Report No. 2026-155, Issued in March 2026 (FDEM OIG Project No. 25-0018-COR)

Pursuant to § 11.45, F.S., the Auditor General performed the annual financial audit of State Government, including a compliance audit, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), of the State of Florida's Federal awards for the 2024-25 fiscal year.

- **Information Technology (IT) Survey**
Completed April 2026 (FDEM OIG Project No. 26-0039-COR)

Pursuant to the authority in § 11.45(3)(b), F.S., the Auditor General conducted an IT survey. The survey and the responses to the survey are not considered a public record.

- **Operational Audit**
In Progress as of June 30, 2026 (FDEM OIG Project No. 26-0001-COR)

Pursuant to § 11.45, F.S., the Auditor General is performing an operational audit of the Executive Office of the Governor (EOG) and FDEM. The audit focuses primarily on EOG and FDEM compliance with § 252.3611, F.S., and contracts and expenditures related to declared states of emergency during the period July 2021 through June 2025 and, as necessary, subsequent actions thereto.

- **State of Florida Financial and Federal Single Audit for the Fiscal Year Ended June 30, 2026**
In Progress as of June 30, 2026 (FDEM OIG Project No. 26-0042-COR)

Pursuant to § 11.45, F.S., the Auditor General is performing the annual financial audit of State Government, including a compliance audit, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), of the State of Florida's Federal awards for the 2025-26 fiscal year.

Office of Program Policy Analysis and Government Accountability (OPPAGA)

➤ Research

No Report Issued by OPPAGA (FDEM OIG Project No. 26-0009-COR)

OPPAGA requested information from FDEM related to disaster recovery and mitigation efforts. No report was issued by OPPAGA on this matter.

Florida Department of Financial Services (DFS)

➤ Contract Compliance Audit

In Progress as of June 30, 2026 (FDEM OIG Project No. 26-0041-COR)

Pursuant to §§ 17.03, 215.971(3), and 287.136 F.S., DFS is performing a review of the Executive Office of the Governor contract management and monitoring processes for selected contracts and grant agreements. The review focuses on contracts and grant agreements active July 1, 2024, through June 30, 2025.

Federal Emergency Management Agency (FEMA)

➤ Management Decision Letter – Single Audit Report for Fiscal Year Ending June 30, 2024

Letter Issued by FEMA in July 2025 (FDEM OIG Project No. 26-0003-COR)

The FEMA Grants Programs Directorate reviewed the Single Audit Report (*State of Florida and Federal Single Audit for the Fiscal Year Ended June 30, 2024*, issued by the Auditor General) that included deficiencies related to FEMA grants managed by FDEM. FEMA determined that the related audit findings are considered closed.

➤ Joint Monitoring Site Visit and Desk Review

In Progress as of June 30, 2026 (FDEM OIG Project No. 26-0033-COR)

In accordance with the Code of Federal Regulations, OMB Circulars, and program guidance, FEMA, Region 4 Grants Management Division is conducting a site visit and desk review related to selected federal awards managed by FDEM.

Department of Homeland Security (DHS) OIG

➤ Review of Emergency Response Capabilities

In Progress as of June 30, 2026 (FDEM OIG Project No. 25-0016-COR)

The DHS OIG initiated a review of U.S. states' and territories' response capabilities during major disasters, and how well they managed the FEMA assistance provided to them in the last five years. The objective is to determine state and territorial capabilities to respond to major disasters and oversee Federal disaster funding.

Annual Reviews & Reports



During the reporting period, the OIG completed the following reviews and reports as annually required pursuant to § 20.055, F.S.:

Annual Reviews

➤ **Annual Performance Measure Review**

Project No. 26-0001-R, Closed in September 2025

In accordance with § 20.055(2), F.S., the OIG initiated a review of FDEM's Long-Range Program Plan (LRPP) performance measures for Fiscal Year 2025-2026. The scope of the review was to include performance measure results included in FDEM's LRPP for Fiscal Years 2026-2027 through 2030-2031. However, pursuant to Chapter 2025-199, Laws of Florida, Section 118, state agencies were not required to develop an LRPP for Fiscal Year 2026-2027. As such, the project was closed with no report issued.

➤ **Annual Risk Assessment and OIG Oversight Plan for Fiscal Year 2026-2027**

Report No. 26-0001-RA, Issued in June 2026

Section 20.055(6)(i), F.S., requires the Inspector General to develop annual and long-term audit plans based on the results of periodic risk assessments. The OIG fulfills this requirement through its comprehensive Oversight Plan, which integrates the OIG's audit, inspection, investigation, and other oversight activities. The Plan includes the annual and cybersecurity audit plan, long-term audit priorities, inspection priorities, and reflects areas of elevated risk and strategic significance identified through the OIG's annual risk assessment.

Pursuant to statutory requirements, the audit plan component of the Oversight Plan was approved by the FDEM Executive Director in June 2026, and a copy of the approved Oversight Plan was provided to the Chief Inspector General and the Auditor General. The Oversight Plan serves as a guide for OIG activities and may be adjusted throughout the year to address emerging risks, changing conditions, or shifts in Agency priorities.

Annual Reports

➤ **OIG Annual Report for Fiscal Year 2024-2025**

Report No. 25-0001-AR, Issued in September 2025

In accordance with § 20.055(8), F.S., the OIG prepared the OIG Annual Report for the 2024-2025 fiscal year. The report summarized the activities and accomplishments of the OIG based on its statutory obligations and other responsibilities assigned during the preceding fiscal year. The final report was issued in September 2025 and, pursuant to statute, was provided to the FDEM Executive Director and the Chief Inspector General.

Education & Outreach



The OIG dedicated resources to the following education and outreach activities during the reporting period:

Publications

➤ **FDEM Newsletter**

The OIG participates in the Agency's monthly newsletter. The OIG's newsletter entries are intended to raise awareness regarding the OIG and its role within FDEM. The goals of the entries are to: 1) keep FDEM staff informed of OIG operations; 2) raise awareness regarding fraud, waste, and abuse in government; and 3) ensure FDEM staff know how and when to contact the OIG.

➤ **International Fraud Awareness Week**

During International Fraud Awareness Week (November 16–22, 2025), the OIG disseminated a five-day awareness email series featuring daily fraud lessons for FDEM staff. The campaign aimed to help staff better understand fraud and to provide practical information on preventing, detecting, and reporting suspected fraud. Each daily lesson covered one of the following topics:

- What Is Fraud?
- Why People Commit Fraud.
- What Is Occupational Fraud?
- How Money Is Laundered.
- Fraud Awareness Game.

➤ **Internal Audit Awareness Month**

During Internal Audit Awareness Month (May 2026), the OIG delivered a series of internal audit awareness emails to FDEM staff. The campaign provided information about internal auditing and how it adds value to FDEM. Topics covered included Internal Audit FAQs; The Myths, Fears, and Truths of Internal Auditing; an introduction to the New OIG Audit Director; and a brainteaser focused on turning "Risk" into "Safe."

➤ **OIG University**

The OIG University ("OIGU") is a training program for FDEM staff aimed to increase awareness of the OIG and promote accountability, integrity, and efficiency across the Agency. The program offers live and virtual training modules, organized into semesters that begin with general information and progress into more in-depth topics. During the reporting period, the OIG launched the first semester of OIGU, which included four video training courses: Course 101 – What We Do; Course 102 – Internal Audits; Course 103 – Inspections; and Course 104 – Investigations. FDEM staff who complete the courses earn an OIGU Diploma.

Presentations

➤ FDEM Employee All Hands Meeting

December 2025

The OIG provided a live presentation to FDEM staff at an Agency-wide meeting. The presentation included an overview of the OIG’s mission, vision, core values, and services/functions. The presentation also included an introduction to OIGU (see page 19 for more information). Additionally, the OIG presented the Agency’s annual Ronnie Atkins Integrity Award to an Agency staff member during the meeting.

➤ Florida’s Training for Emergency Management (FTEM) Symposium

June 2026

During the 2026 FTEM, the OIG provided a live training presentation titled “Oversight in Emergency Management: Who We Are and Why It Matters”. The training offered a foundational overview of the OIG, as well as other key oversight bodies that play a critical role in ensuring accountability, transparency, and integrity in Emergency Management operations. The training also explored common types of interactions individuals and organizations may have with oversight entities, such as responding to inquiries, participating in audits, or reporting concerns.

Other Education & Outreach

➤ OIG Internship Program

The OIG maintains an internship program to develop and recruit future oversight professionals, as well as support oversight activities that would otherwise be impossible due to OIG resource limitations. During the reporting period, the OIG supervised eight interns across three semesters, representing a variety of academic backgrounds from multiple universities. Each intern was assigned a project, learned job skills, attended career-enhancement trainings, and supported OIG operations and engagements throughout their semester. One intern was hired into a permanent position with the OIG following their internship. The following oversight and outreach activities were enabled during the reporting period due to intern support:

- Grant Management Audit (see page 10 for more information);
- Professionalism and Compliance Inspection of Office of External Affairs (see page 12 for more information);
- Conflict of Interest Inspection (see page 12 for more information); and
- OIG University (see page 19 for more information).

Other Accountability Activities



In addition to the activities discussed in the previous sections, the OIG dedicated resources to the following other oversight and accountability activities during the reporting period:

Computer Security Incident Response Team

Pursuant to 60GG-2.005, Florida Administrative Code (F.A.C.), state agencies shall establish a Computer Security Incident Response Team (CSIRT) to respond to cybersecurity incidents. CSIRT members shall convene immediately upon notice of cybersecurity incidents, and shall report their findings to Agency management. The FDEM Inspector General serves in an advisory capacity on FDEM's CSIRT in accordance with 60GG-2.005(1)(a)3, F.A.C.

Single Audit Reviews

Pursuant to § 215.97, F.S., and Title 2 Code of Federal Regulations Part 200, subrecipients that expend above a certain threshold in federal or state financial assistance during their fiscal year are required to undergo a single audit. The OIG reviews single audit reports submitted by FDEM's subrecipients to identify audit findings pertaining to financial assistance awarded by FDEM. The OIG notifies FDEM management about such findings so that appropriate action may be taken in accordance with state and federal single audit requirements.

Schedule IX

The OIG summarizes major findings and recommendations from OIG internal audit reports and external audit reports issued by the Auditor General during the current and previous fiscal years in the Schedule IX – Major Audit Findings and Recommendations, which is included in FDEM's Legislative Budget Request.

Executive Order 20-44

In February 2020, Governor DeSantis issued Executive Order 20-44 regarding sole-source, public-private agreements and other specific contracts and agreements. As part of Section 4 of the Order, agencies shall annually submit an attestation form to their Inspector General's Office by May 31st of each year.

Chief Inspector General Coordination

At the request of the Governor's Chief Inspector General (CIG), the OIG allocated resources to statewide enterprise priorities as directed by the CIG in consultation with agency inspectors general. During the reporting period, the OIG participated in the following such initiatives:

➤ **Florida State Agency Offices of Inspectors General Metrics Report**

Closed in October 2025 (FDEM OIG Project No. 26-0006-COR)

In September 2025, the CIG issued the Florida State Agency Offices of Inspectors General Metrics Report to highlight the oversight and accountability role played by Offices of Inspectors General across state agencies. The report emphasized the structure of the OIG community and its ability to deliver high-value oversight and strategic insight. The FDEM OIG provided information to CIG to support development of the report.

➤ **2025 CSIRT Exercise Observation**

Closed in January 2026 (FDEM OIG Project No. 25-0021-COR)

State-agency Offices of Inspectors General participated as observers in agency Computer Security Incident Response Team (CSIRT) exercises to promote accountability, assess preparedness, and identify risk. The FDEM OIG observed the exercise for the Department of Management Services as well as reviewed the After-Action Report from the FDEM exercise.

➤ **Data Analytics Tool for Anomaly Detection**

Pending Closeout as of June 30, 2026 (FDEM OIG Project No. 26-0004-COR)

The Office of the Chief Inspector General (OCIG) conducted, through a vendor, a Proof of Concept (POC) to determine whether the State of Florida can strengthen oversight of procurements and payments through a modern, data-driven analytics capability. The POC was limited to a representative subset of Florida's contracting, invoice processing, and payment data, including data from multiple agencies. FDEM was one of the agencies sampled. The FDEM OIG helped ensure effective coordination between OCIG and FDEM during this initiative.

➤ **Cyber Ground Truth Testing**

Pending Closeout as of June 30, 2026 (FDEM OIG Project Nos. 26-0005-COR and 26-0032-COR)

OCIG conducted, through a vendor, ground truth testing at multiple agencies across both agency-specific cybersecurity controls and ad hoc control activities. The purpose of the testing was to evaluate system effectiveness, confirm compliance with established technical requirements, and identify potential vulnerabilities or control deficiencies. FDEM was one of the agencies tested. The FDEM OIG provided input during the procurement phase of the initiative; helped ensure effective coordination between OCIG and FDEM during the testing; and leveraged evidence obtained during the ground truth testing for internal audit activities as appropriate.

➤ **Investigations Process Workflow**

Pending Closeout as of June 30, 2026 (FDEM OIG Project No. 26-0013-COR)

The CIG created an Investigations Process Workflow Workgroup to identify tools, including use of Artificial Intelligence, where possible, to enhance the investigations process. The FDEM OIG provided requested information to the workgroup during the reporting period.

Committees, Boards, & Workgroups

To enhance the capabilities of the Florida Inspectors General community, OIG staff participated in the following committees, boards, and workgroups during the reporting period:

➤ **Florida Bar Cybersecurity and Privacy Law Committee**

Ongoing (FDEM OIG Project No. 25-0012-COR)

The Cybersecurity and Privacy Law Committee of the Florida Bar facilitates lawyer awareness of cyber risks, develops cybersecurity best practices, provides resources about cybersecurity law and regulations, and provides news and educational seminars. The FDEM Inspector General serves on the committee to maintain awareness of cybersecurity and privacy risks and related resources.

➤ **Tallahassee Chapter of the Institute of Internal Auditors (IIA) Board**

Ongoing (FDEM OIG Project No. 25-0010-COR)

The IIA is a global authority on internal audit, providing auditing standards, certifications, and training to internal audit practitioners. The FDEM Inspector General serves on the board of the Tallahassee Chapter of the IIA to help develop and deliver training opportunities for chapter members, most of which are State-agency OIG personnel.

➤ **Inspections Function Workgroup**

Ongoing (FDEM OIG Project No. 26-0008-COR)

The FDEM OIG was one of the first State-agency Offices of Inspectors General to create an Inspections function. The Inspections Function Workgroup was created for agency inspectors general to share best practices in developing and maintaining their Inspections functions.

➤ **Case Management Software Workgroup**

Ongoing (FDEM OIG Project No. 26-0011-COR)

The Case Management Software Workgroup was created for agency inspectors general to share best practices and ideas related to the software they use for managing audits, inspections, investigations, and other oversight projects.

➤ **Inspector General Standards Meetings Workgroup**

Ongoing (FDEM OIG Project No. 26-0012-COR)

The OIG participates in periodic meetings held by the Florida OIG community to discuss potential changes to accreditation standards related to OIG investigation activities.

➤ **Enterprise Security Leaders and Cybersecurity Workgroups**

Ongoing (FDEM OIG Project Nos. 25-0007-COR, 25-0009-COR, 26-0027-COR, and 26-0028-COR)

To gain awareness of enterprise risks and strategies, OIG staff periodically attend meetings for various cybersecurity workgroups sponsored by the Florida Digital Service, including the Enterprise Security Leaders, Govern and Identify, Protect and Detect, and Response and Recovery workgroups.

Quality Assurance & Improvement Program



In accordance with professional standards,⁷ the OIG maintains a Quality Assurance and Improvement Program (QAIP) to ensure that work performed adheres to established OIG policies and procedures; meets established standards of performance; and is carried out economically, efficiently, and effectively. The QAIP covers all OIG activities and functions, including audits, inspections, and investigations, as further discussed below.

QAIP for Audits

In accordance with professional auditing standards,⁸ the QAIP for audits covers all aspects of the Audit Section and continuously monitors its effectiveness. The QAIP is designed to help the Audit Section add value and improve FDEM's operations, and to provide assurance that the Audit Section maintains conformity with professional auditing standards and other applicable rules. The QAIP also assesses the efficiency and effectiveness of the Audit Section and identifies opportunities for improvement.

The QAIP includes ongoing internal monitoring as well as periodic internal and external assessments. Below is a summary of QAIP activities conducted during the reporting period:

➤ **Ongoing Monitoring**

Ongoing monitoring is an integral part of the day-to-day supervision, review, and management of the OIG's Audit Section. It occurred continuously throughout the reporting period, as it is incorporated into the OIG's routine policies and practices. Ongoing monitoring activities conducted by the OIG during the reporting period included:

- Engagement supervision.
- Supervisory review and approval of work products.
- Surveying audit clients regarding satisfactory audit practices and areas for improvement.
- Quality improvement steps built into every project.

➤ **Internal Assessments – Periodic Self-Assessment of Internal Audit Activity**

Project No. 25-0007-QAIP, Closed in November 2025

The OIG conducted an internal project to update its processes, procedures, and templates to conform with the *Generally Accepted Government Auditing Standards* (Yellow Book), as published by the United States Government Accountability Office, so that audits performed by the OIG will be conducted in accordance with the Yellow Book starting in the 2025-2026 fiscal year. Prior to that, OIG audits were conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* (Red Book) as published by the Institute of Internal Auditors, Inc.

⁷ Green Book Standard 1.9.

⁸ Green Book Standard 1.9; and Yellow Book Standards 5.05 and 5.06.

➤ External Assessments

The OIG Audit Section undergoes an external assessment by a qualified, independent assessor or assessment team outside FDEM at least once every three years in accordance with professional standards.⁹ The most-recent external assessment of the OIG's Audit Section was conducted in 2023 by the Florida Auditor General, pursuant to § 11.45(2)(i), F.S.

The Auditor General's report (Report No. 2024-061), issued in November 2023, concluded that the QAIP for the OIG's internal audit activity was adequately designed and complied with during the review period July 2022 through June 2023 to provide reasonable assurance of conformance with applicable professional auditing standards and the Code of Ethics issued by the Institute of Internal Auditors. Additionally, the report concluded that the OIG generally complied with those provisions of § 20.055, F.S., governing the operation of State agencies' offices of inspectors general internal audit activities.

The next external assessment of the OIG's Audit Section is anticipated to be performed by the Auditor General in 2026.

QAIP for Inspections

In accordance with professional standards,¹⁰ the OIG's Inspection Function is required to undergo an external peer review at least once every five years. The review is to be performed by qualified staff or similar organizations engaged in similar work who are knowledgeable of the professional standards applicable to the work of the OIG. The OIG's Inspections function was established in 2024; as such, the first external review is anticipated in 2029.

QAIP for Investigations

The OIG is accredited through the Commission for Florida Law Enforcement Accreditation, Inc. (CFA). The CFA establishes professional investigative standards, oversees an accreditation program, and awards accreditation to compliant Florida offices of inspectors general. Being accredited reflects the dedication and commitment of the OIG to ensure investigative work is conducted in accordance with the highest investigative standards.

Initially accredited in 2017, and re-accredited in 2020, 2023, and 2026 the OIG must submit an Annual Accreditation Report by January 31 of each year and undergo a reaccreditation assessment every three years. The assessment process includes a detailed review by an independent authority that allows the OIG to demonstrate its ability to meet a set of professional standards promulgated by the CFA. As part of the process, independent and objective assessors conduct interviews with OIG employees and review OIG documents to verify compliance with CFA standards.

The OIG is committed to ensuring investigative work is conducted in accordance with statutory requirements and CFA standards. The next reaccreditation assessment is anticipated for 2029.

⁹ Green Book Standard 1.9; and Yellow Book Standards 5.155 and 5.179.

¹⁰ Green Book Standard 1.9.

