



ANNUAL REPORT
2025 - 2026

OFFICE OF
INSPECTOR GENERAL

August 25, 2026

Dave Kerner, Executive Director
Florida Highway Safety and Motor Vehicles
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Tallahassee, FL 32399

Director Kerner,

This annual report covers the 12-month period ending June 30, 2026, and it summarizes the accomplishments of the Florida Highway Safety and Motor Vehicles (Department) Office of Inspector General (OIG). During this period, the OIG has worked extensively to safeguard the integrity and efficiency of Department programs and investigate those who allegedly abuse them.

Among our accomplishments, we completed 17 audit projects that encompassed Department program audits and consultations to improve internal operations as well as external audits of specialty license plate organizations. Our audit team has continued to expand the breadth of their services and as you will read in this report, identified improvement opportunities within the Department.

This year the investigative unit continued its efforts to proactively identify and investigate fraud, waste, and abuse. These accomplishments are the result of the dedicated work of the OIG's professional staff and the support of yourself and the Department management team. In the future, we look forward to continuing our work in support of the Department's mission: *A Safer Florida*.

Respectfully Submitted,



Mike Stacy
Inspector General



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Background

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

This report outlines the engagements and accomplishments of the OIG during the 2025-26 FY and specifically details the activities and reports of the audit and investigative teams that make up the OIG.

Inspector General Responsibilities

The specific duties and responsibilities of the Inspector General as defined in Section 20.055(2), F.S., include directing, supervising, and coordinating audits, investigations, and management reviews of Department programs and operations. This includes keeping the Executive Director informed of fraud, abuses, and deficiencies, recommending and reporting on corrective actions, reviewing actions taken to improve performance, providing advice on the development and reliability of performance measures, and ensuring coordination and cooperation between the Department and external auditors with a view toward avoiding duplication.

Internal Audit

Internal Audit provides management with independent and objective assurance reviews and consultation regarding risk management, control, and governance processes. Audit work

is performed in accordance with Global Internal Audit Standards published by the Institute of Internal Auditors and General Principles and Standards for Offices of Inspector General published by the Association of Inspectors General.

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

External Audit Coordination

Internal Audit serves as a liaison to external agencies that audit the Department, monitoring and tracking the findings and recommendations from these external audits, as well as overseeing the Department's management efforts to correct the audit findings. During the year, there were no external audits that required the OIG's coordination.

Compliance Reviews

Single Audit Reviews – The Department collects and distributes annual use fees for approximately 149 different specialty license plates (SLP) and voluntary contributions (VC) for over 30 organizations. Recipient organizations subject to audit pursuant to Section 215.97, F.S., shall submit a state single audit report in accordance with rules promulgated by the Florida Auditor General. Internal audit staff reviewed 79 state single audit reports submitted by the recipient organizations during the FY.

DUI Program Financial Audits – DUI Programs are required by Rule 15A-10.012, Florida Administrative Code, to submit a certified financial audit and an independent auditor's report on compliance with laws and regulations to the Department annually. Internal audit staff reviewed 9 DUI Program financial audit reports during the FY.

Performance Measures Assessment

Florida law required State agencies to develop long-range program plans that include program outcomes and standards to measure progress toward program objectives. Section 20.055(2), F.S., requires the OIG to perform a validity and reliability assessment of agency performance measures and, if needed, recommend improvements. The review determined that the performance measure assessed for the 2024-2025 Fiscal Year was valid and reliable.

Quality Assurance Review

The purpose of this engagement was to assess the OIG's compliance with the Global Internal Audit Standards issued by the Institute of Internal Auditors. The Quality Assessment Manual, 2024 Edition issued by the Institute of Internal Auditors, was used for the assessment. The scope included the procedures and practices in effect in May 2026. Based on this assessment, it was the opinion that the internal audit activity fully conforms to the Standards.

Internal Audit Projects Completed

The following summaries describe the audit engagements completed by the Internal Audit Section during the FY. Work completed included Department assurance and advisory

services as well as external compliance audits of SLP/VC organizations.

Department Management Policy Review Process – Report 202526-05

The purpose of the audit was to review and evaluate the efficiency and effectiveness of the Department's management policy review process and to determine compliance with applicable laws, policies, and procedures. The scope included management policies in effect as of June 30, 2025, and all aspects of the Department's management policy review process during the 2024-2025 Fiscal Year.

The audit determined improvements should be made to prioritize policy governance as part of ongoing operational oversight. Increased engagement from Department leadership would lead to more timely updates and stronger alignment between policy documents and current operational practices.

FHP Information and Evidence Fund – Report 202526-04

The purpose of this audit was to evaluate the internal controls over the I & E Fund, and compliance with F.S., Florida Administrative Code (F.A.C.), and Department policies and procedures. The scope of this audit included a review of documentation supporting the deposits and expenditures of the fund for the 2024-2025 Fiscal Year.

The audit identified weaknesses in the accuracy and completeness of the quarterly reports and the organization of supporting documentation for fund expenditures. Implementing improvements in these areas would strengthen the overall control environment and provide for better financial accountability.

Enterprise Cybersecurity Asset Management – Report 202425-06

The purpose of this audit was to review and evaluate agency controls and compliance with cybersecurity asset management requirements contained in the Florida Cybersecurity Standards, Rules 60GG-2.001 through 60GG-2.006, F.A.C. The scope of this audit included current agency cybersecurity policies, procedures, activities, and processes related to cybersecurity asset management including asset identification, monitoring, and risk determination. This audit was part of a state-wide enterprise audit conducted in coordination with other state agencies.

Due to the nature of the audit findings and recommendations, the results of this review are confidential and exempt from the provisions of Sections 119.07(1), and 282.318(4)(g), F.S.

NTIS Death Master File Controls Review – Report 202425-07

The purpose of this review was to assess and attest to the Department's security controls regarding the Limited Access Death Master File (LADMF) information in compliance with the NTIS information security control requirements and applicable laws, policies, and procedures. The scope included all current information on LADMF security policies, procedures, controls, and activities from July 1, 2024, through November 30, 2024.

Due to the nature of the audit findings and recommendations, the results of this review are confidential and exempt from the provisions of Sections 119.07(1), and 282.318(4)(g), F.S.

Bureau of Criminal Investigations and Intelligence Procedures – Report 202526-21

The purpose of this advisory was to assess and report on the internal audit of Intelligence Procedures conducted by BCII. The review determined the BCII Intelligence

Procedures were generally compliant with the requirements in FHP Policy 22.03.07(d).

Specialty License Plate/Voluntary Contributions Audits

Section 320.08062, 320.023, and 322.081 F.S., grants the Department the authority to examine all records relating to the use of SLP and VC funds. During the FY, ten audit reports were issued, eight of which contained no recommendations and two with recommendations to improve compliance with statutory requirements related to the specific specialty tag or voluntary contribution.

The following eight SLP/VC reports issued during the FY determined the recipient organizations materially complied with applicable laws and policies:

- Masonic Home Endowment Fund, Inc. (Freemasonry)
- Florida Veterans Foundation, Inc. (Gadsden Flag)
- Best Buddies International, Inc. (Best Buddies)
- Big Brothers Big Sisters Association of Florida, Inc. (Big Brothers Big Sisters)
- Florida State University Foundation, Inc. (Florida State University)
- Florida Chapter of the International Society of Arboriculture, Inc. (Trees Are Cool)
- Make-A-Wish Foundation of Central and Northern Florida, Inc. (Walt Disney World)
- Florida Agriculture Center and Horse Park Authority, Inc. (Discover Florida's Horses)

The following SLP/VC audits determined two organizations were not in compliance with applicable laws, policies, and regulations related to the annual reporting:

Florida Association of Police Athletic/Activities Leagues, Inc. (Police Athletic League) – The audit noted compliance should be improved with accuracy of expenditure classification and reporting.

Florida Foundation for Responsible Angling, Inc. (Fish Florida) – The audit noted expenditures reported on the affidavit did not reconcile with the general ledger expenses and not all expense transactions were adequately documented with appropriate support documentation. Both issues are similar to previous findings from our Audit Report No. 202223-10.

Status of Prior Recommendations

Section 20.055, F.S., requires the identification of each significant recommendation described in previous annual reports on which corrective action has not been completed. As of June 30, 2025, the following audit reports described in previous OIG annual reports have significant outstanding recommendations open 12 months or more.

FHP Sworn Employee Hiring and Background Processing (Report 201819-06) - The outstanding recommendation relates to enhancing the selection process to ensure it is conducted in a complete and uniform manner.

COOP/IT DR Program (Report 201819-19) - The outstanding recommendations relate to recovery point objectives for critical applications.

FHP Evidence Program Audit (Report 201920-18) – The outstanding recommendation relates to improving cash handling procedures and review of currency items.

Identity and Access Management (Report 202223-16) – The outstanding recommendation relates to expanding the use of multi-factor authentication.

Application Programming Interface Security (Report 202223-07) – The outstanding recommendations relate to system security plans.

Incident Response, Reporting, and Recovery (Report 202324-05) – The outstanding recommendations relate to critical incident response team training.

Bureau of Administrative Reviews (Report 202324-18) – The outstanding recommendations relate to timeliness of hearings, staffing, and quality assurance processes.

Investigative Unit

The Investigative Unit is responsible for receiving complaints and coordinating activities of the Department in accordance with the Whistle-blower's Act pursuant to Sections 112.3187, and 112.31895, F.S. Additionally, the Unit receives and considers complaints that do not meet the criteria for an investigation under the Whistle-blower's Act and conducts, supervises, or coordinates such inquiries, investigations, or reviews as deemed necessary. When there are reasonable grounds to believe there has been a violation of criminal law, a criminal investigation is conducted, and the OIG refers the case to the appropriate state attorney for prosecution. Investigations are conducted in accordance with the Association of Inspectors General Quality Standards for Investigations. Once an investigation report is completed, case disposition is reported to the Executive Director and appropriate managers.

Reaccreditation

Established in 1995, the Commission for Florida Law Enforcement Accreditation, Inc. (CFA) is a council of law enforcement and criminal justice professionals that establish standards for staffing, training, conducting, and documenting the investigative function. In 2008, the CFA introduced an accreditation profession for offices of inspectors general, and in 2010, the OIG went through an initial accreditation assessment. Since then, the OIG has maintained accreditation through successive three-year reaccreditation cycles. During the OIG's most recent reaccreditation in the fall of 2025, the Investigative Unit was awarded Excelsior status in recognition of maintaining accreditation for five consecutive cycles, representing 15 years of continuous accreditation. The Investigative Unit is due for reaccreditation in the fall of 2028.

Investigative Report Activities

Complaints are received through many sources and are reviewed to determine an appropriate course of action. During the FY, the OIG closed 23 administrative investigations and 4 criminal investigations. Of the investigations closed, 1 was assistance to an external agency, 1 was within the Division of Motorist Services, and 25 were within the FHP.

Additionally, 293 complaint inquiries were performed to assess allegations, of which 269 were referred to the appropriate Department functional area for handling and 24 were handled internally by the OIG.

Case Summaries

The following is a summary of each closed investigative report:

20250198: A citizen complaint investigation sustained an allegation that a sworn member committed Reckless Driving. The member received a written reprimand.

20250242: A citizen complaint investigation alleging that a sworn member committed an act that constituted Child Abuse was determined to be unfounded.

20250243: A citizen complaint investigation sustained the allegations that a sworn member displayed inappropriate conduct during a traffic stop, misused Law Enforcement databases, and failed to utilize external body microphone. The member was dismissed.

20250258: A citizen complaint investigation did not sustain an allegation that a sworn member committed an act that constitutes Domestic Violence.

20250262: A citizen complaint investigation did not sustain an allegation that a sworn member committed an act that constitutes Domestic Violence.

20250269: A Department investigation sustained the allegations that a sworn member committed an act that constitutes Domestic Violence, committed an act that constitutes Resisting Arrest without violence, and consumed intoxicating beverages to the extent that resulted in intoxication and obnoxious behavior. The member received a 24-hour suspension.

20250273: A criminal investigation sustained the allegations that a sworn member committed an act that constitutes Domestic Violence and committed an act that constitutes installing or using a tracking device or tracking applications was closed by "prosecution declined."

20250351: A citizen complaint investigation sustained an allegation that a sworn member was unprofessional while dealing with a member from another Law Enforcement agency. The member was dismissed under 20250243.

20250357: A citizen complaint investigation sustained the allegations that a sworn member displayed unprofessional conduct in the presence of others during a death notification and made a death notification by phone. The member received a 40-hour suspension.

20250369: A citizen complaint investigation sustained the allegations that a sworn member was rude and discourteous, failed to conduct a proper crash investigation, and failed to follow policies, procedures, or written guidance. The member was dismissed.

20250397: A Department investigation sustained the allegations that a sworn member engaged in Off Duty Police Employment (ODPE) when instructed not to, reported to ODPE in unapproved uniform, submitted false ODPE report, committed theft by billing more hours at ODPE jobs than worked, failed to notify the agency when they were assigned to active-duty with the military, and received full compensation and benefits, worked ODPE and secondary employment while on active-duty with the military. The member was dismissed.

20250407: A Department investigation sustained the allegations that a sworn member failed to perform traffic duty as assigned and was insubordinate. The member received a written reprimand.

20250451: A Department investigation sustained the allegations that a sworn member committed an act that constitutes Domestic Violence, and committed an act that

constitutes installing or using a tracking device or tracking applications. The member received a 24-hour suspension.

20250554: A Department investigation sustained the allegations that a sworn member provided false information to a supervisor and falsified their People First timesheet. The member was dismissed.

20250555: A citizen complaint investigation sustained the allegations that a sworn member transported an intoxicated female and entered her residence without a Law Enforcement purpose, engaged in inappropriate physical contact with an impaired female, and failed to activate their MVR while transporting a female passenger. The member was dismissed.

20250569: A Department investigation did not sustain an allegation that a sworn member committed an act that constitutes Domestic Violence. The investigation sustained the allegations that the member took leave without supervisory approval while on administrative duty and falsified their People First Timesheet by claiming hours not worked. The member was dismissed.

20250574: A citizen complaint investigation alleging that a sworn member committed an act that constitutes Domestic Violence was determined to be unfounded.

20250575: A Department investigation sustained the allegation that a sworn member made a contradicting statement in their deposition. Discipline is pending.

20250616: A Department investigation did not sustain an allegation that a sworn member fabricated a witness for a Patrol Car Crash. The investigation sustained the allegations

that the member failed to respond to Dispatch and misused their Patrol Vehicle. The member received an 8-hour suspension.

20260051: A Department investigation did not sustain an allegation that a sworn member falsified official records. The investigation sustained an allegation that the member failed to perform job duties. The member received a written reprimand.

20260085: A criminal investigation alleging that a sworn member committed Theft, Fraudulent Practices, Official Misconduct, and Falsified Records was closed by the member's arrest.

20260095: A Department investigation sustained the allegation that a sworn member committed inappropriate conduct in the workplace. The member was dismissed.

20260124: A Department investigation alleging that a sworn member committed inappropriate behavior in the workplace was determined to be unfounded.

20260126: An external agency investigation alleging that a sworn member created a Hostile Work Environment was determined to be unfounded. The investigation sustained the allegation that the member committed inappropriate conduct in the workplace. Discipline is being handled by the external agency.

20260138: A criminal investigation alleging that deposit money from the Division of Motorist Services went missing was closed after all available leads were extinguished.

20260167: A citizen complaint investigation did not sustain an allegation that a sworn member had sexual relations while on duty. The investigation sustained the allegations that the member did not use his Mobile Audio Video Recording (MVR) consistent with policy and did not use his Automatic Vehicle Locator (AVL) consistent with policy. Discipline is pending.

20260172: A criminal investigation alleging that a sworn member committed Theft, Fraudulent Practices, Official Misconduct, and Falsified Records was closed by the member's arrest.

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