Department of Management Services
Office of Inspector General

Annual Report for Fiscal Year 2025-26

August 21, 2026

Tom Berger
Secretary

Heather D. Robinson
Inspector General

Department of
MANAGEMENT
SERVICES

Office of Inspector General
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Ron DeSantis, Governor
Tom Berger, Secretary

August 21, 2026

Tom Berger, Secretary
Department of Management Services
4050 Esplanade Way
Tallahassee, Florida, 32399-0950

Melinda M. Miguel, Chief Inspector General
Executive Office of the Governor
1902 The Capitol
Tallahassee, Florida 32399-0001

Dear Secretary Berger and Chief Inspector General Miguel:

Enclosed is the annual report for the Department of Management Services' Office of Inspector General, submitted in accordance with section 20.055, Florida Statutes. This report details the activities and key achievements of our office throughout Fiscal Year 2025-26.

The report underscores our dedication to the Department's mission and our ongoing efforts to promote accountability, integrity, and public trust within government. For further information or questions, please contact me. Thank you for your continued support of our work.

Respectfully,

Heather D. Robinson
Inspector General
Department of Management Services

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Introduction

Florida law establishes an Office of Inspector General in each state agency to provide a central point for coordination of, and the responsibility for, activities that promote accountability, integrity, and efficiency in government. Section 20.055, Florida Statutes (F.S.), defines the duties and responsibilities of agency inspectors general. The statute also requires that the Inspector General prepare an annual report, no later than September 30th of each year, summarizing the activities of the office during the immediately preceding state fiscal year. This report includes a description of:

- Activities relating to the development, assessment, and validation of performance measures.
- Significant abuses and deficiencies relating to the administration of programs and operations of the Department disclosed by audits, inspections, investigations, reviews, or other activities during the reporting period.
- Recommendations for corrective action made by the Inspector General during the reporting period with respect to significant problems, abuses, or deficiencies identified.
- Incomplete corrective actions for significant findings noted in previous annual reports.
- Each audit and investigation completed during the reporting period.

To comply with statutory requirements and to provide Department of Management Services (Department) staff and interested parties with information on the Office of Inspector General's progress in accomplishing its mission, the Office of Inspector General presents this report to the Department Secretary and the Chief Inspector General.

The mission of the Office of Inspector General is to promote accountability, efficiency, and quality within the Department by providing independent, objective reviews, assessments, and investigations. Additionally, the Office of Inspector General offers consulting and inspection services to assist management in their efforts to maximize effectiveness and efficiency.

Independence

In accordance with section 20.055(3), F.S., the Inspector General shall be under the general supervision of the Department head for administrative purposes, shall report to the Chief Inspector General, and may hire and remove staff within the Office of Inspector General in consultation with the Chief Inspector General, but independently of the Department. The organizational independence of the Inspector General empowers the team to independently conduct audits, inspections, investigations, and other activities.

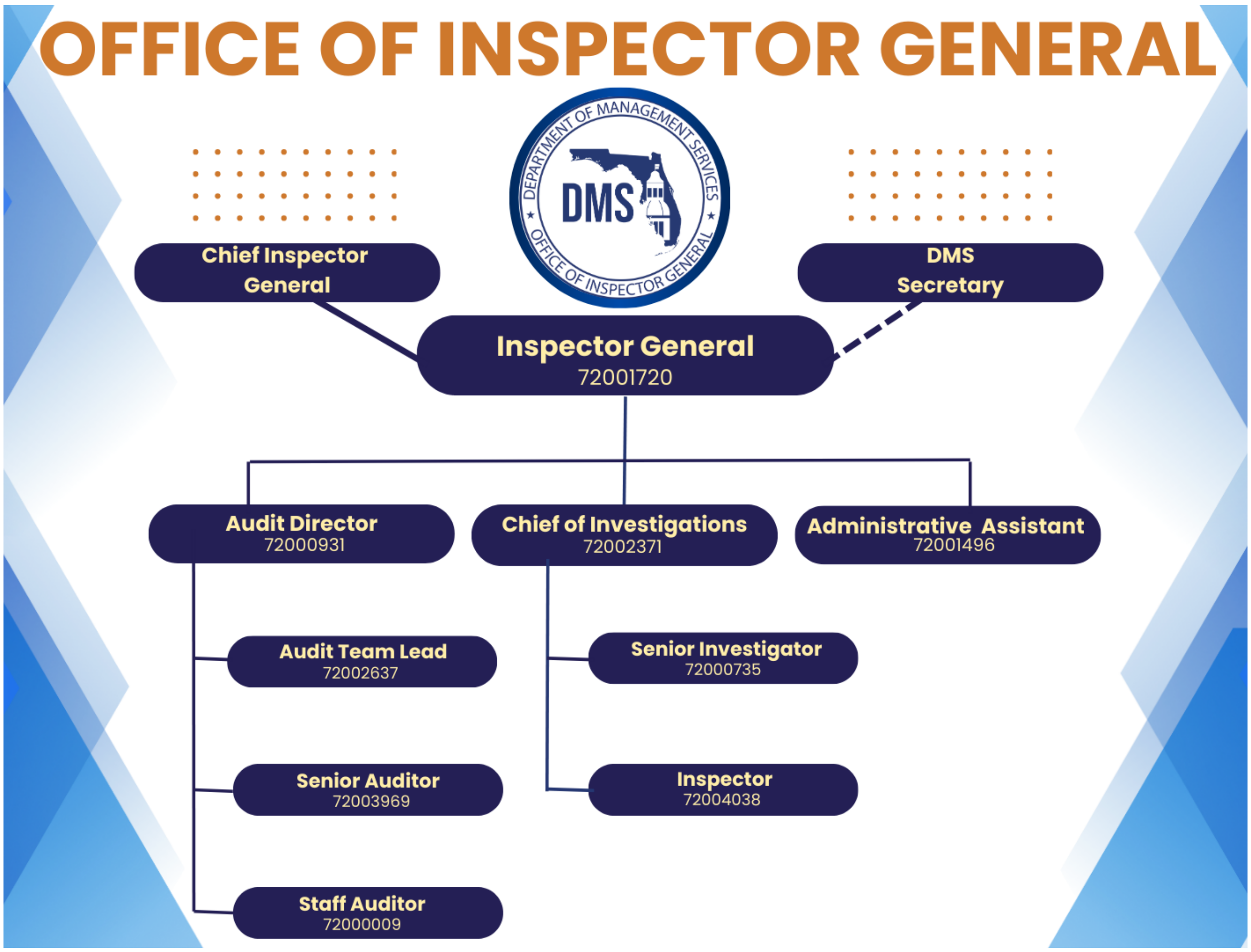
Pursuant to state law, the Office of Inspector General has full, free, and unrestricted access to all Department activities, records, data, properties, functions, and personnel necessary to effectively carry out its responsibilities.

Professional Standards and Code of Ethics

Pursuant to section 20.055, F.S., the Office of Inspector General complies with the *Principles and Standards for Offices of Inspector General* as published and revised by the Association of Inspectors General. Staff also abide by the *Florida Code of Ethics for Public Officers and Employees* as codified in sections 112.311-112.326, F.S., the Executive Office of the Governor's Code of Ethics, and Department Administrative Policy HR 07-105, *Code of Ethics.* The Office of Inspector General conducts internal audits in accordance with the International Professional Practices Framework, which includes both the *Global Internal Audit Standards* (Standards) and *Code of Ethics* as published by The Institute of Internal Auditors, Inc.

Organizational Structure and Staffing

The Office of Inspector General consists of the Inspector General and eight full-time staff positions and contains three sections: Audit, Inspections, and Investigations. Office of Inspector General personnel are highly qualified and bring various backgrounds and expertise to the Department. The collective experience spans a variety of disciplines including audit, accounting, contracting, information technology, insurance regulation, and investigations.



The Office of Inspector General's organizational structure, as of September 30, 2025.

Professional Credentials, Affiliations, and Qualifications

Credentials

Office of Inspector General staff members consistently seek to expand their skills and make contributions to the Department. A key component of this is acquiring specialized certifications, which validate a professional's knowledge, dedication, and motivation. We are proud that numerous staff members have taken the initiative to secure these important professional credentials.

SUMMARY OF STAFF CREDENTIALS:

Affiliations

Office of Inspector General staff members participated in several professional organizations to maintain proficiency in their areas of expertise and certification. These associations allow them to participate in professional development activities. Office of Inspector General staff members are affiliated with the following professional organizations that support audit, inspection, and investigative activities:

- ISACA
- The Institute of Internal Auditors, Inc.
- Florida Society of Certified Public Managers
- Association of Inspectors General
- Association of Government Accountants
- CompTIA

Accreditation

The Commission for Florida Law Enforcement Accreditation, Inc. (CFA) reaccredited the Office of Inspector General's investigative function on October 3, 2024.

Operational Support and Outreach

During Fiscal Year 2025-26, the Office of Inspector General participated in the following high-level projects designed to proactively address significant risks, improve efficiency, and enhance the overall effectiveness of the Department.

Performance Measure Review

Section 20.055, F.S., requires the Inspector General to advise on the development of performance measures, assess the validity and reliability of the performance measures, and make recommendations for improvement, if necessary. The Office of Inspector General did not review performance measures because subsection 216.013(7), F.S., exempted executive agencies from developing or posting a long-range program plan for the fiscal year.

Strategic Support Initiatives

Cybersecurity Incident Response Team (CSIRT)

The CSIRT responds to suspected cybersecurity incidents by identifying and controlling incidents, notifying designated CSIRT responders, and reporting findings to Department management. During the fiscal year, the Office of Inspector General coordinated, assisted, and sent law enforcement referrals on 24 separate CSIRT incidents. The Office of Inspector General staff also offered consultative services to assist in the identification of process improvements related to the CSIRT incidents.

Annual CSIRT Training

On November 20, 2025, the Office of Inspector General participated in the Department's annual CSIRT training, which featured a simulated cybersecurity exercise. During the exercise, the team collaborated to apply our established CSIRT processes across all phases of the incident response lifecycle.

Legislative Budget Requests

The Office of Inspector General prepared the *Schedule IX: Major Audit Findings and Recommendations* (Schedule IX) for the Legislative Budget Request of the Department. Schedule IXs informs decision makers of recent major findings and recommendations found in Auditor General and Office of Inspector General audit reports issued during the current and previous fiscal years. These schedules also track the status of corrective actions for reported deficiencies and cross-reference any budget issues requiring funding to implement audit recommendations.

Florida Single Audit Act Activities

The Office of Inspector General reviewed the Department's submissions for the new Catalog of State Financial Assistance (CSFA) numbers to the Department of Financial Services.

Executive Order 20-44

On February 20, 2020, Governor Ron DeSantis signed Executive Order 20-44 regarding sole-source, public-private agreements and other specific contracts and agreements. In accordance with reporting requirements, agencies must submit an attestation form to their Office of Inspector General each year by May 31st. The Office of Inspector General coordinated with Department management and submitted the annual attestation to the Office of the Chief Inspector General on May 12, 2026.

Enterprise Projects

The Office of the Chief Inspector General and agency inspectors general met to discuss and evaluate enterprise issues and projects. The Office of Inspector General also participated in conducting the Enterprise Risk Assessment with the Office of the Chief Inspector General to determine the next audit topic for the enterprise cybersecurity audit.

During Fiscal Year 2025-26, the Office of Inspector General participated in the Executive Office of the Governor, Office of Policy and Budget's monthly American Rescue Plan Act calls. Additionally, the Office of Inspector General staff assisted various other Offices of Inspectors General with special requests and provided support for their Enterprise projects.

Outreach

New Employee Orientation

The Office of Inspector General re-designed the new employee presentation to provide new employees with a basic understanding of the office's role and responsibilities as well as how each employee plays an important role in the identification and prevention of fraud, waste, and abuse within the Department. The Office of Inspector General presented to 191 new staff during the Department's 10 new employee orientation sessions. The presentation also included an explanation of the Florida Whistle-blower's Act and how it applies to Department employees. Additionally, as part of the new employee orientation packets, each new employee receives the Office of Inspector General and Florida Whistle-blower's Act brochures.

Division Meetings

On August 25, 2025, the Office of Inspector General provided a presentation to Florida [Digital Service] staff not only to provide information about the office, but to focus on matters such as the Whistle-blower's Act, anti-sexual harassment policy, standards of conduct, code of ethics, and the procurement of personal property and services.

The Office of Inspector General also met with 93 Department staff across 11 separate events to review this office's responsibilities, introduce personnel, and outline available support resources. The Office of Inspector General proactively provided staff with direct communication channels for raising workplace concerns.

Division	No. of Attendees	Completed
Retirement	13	December 3, 2025
State Group Insurance	6	January 26, 2026
People First	2	February 2, 2026
State Human Resource Management	3	February 9, 2026
Telecommunications	9	February 9, 2026
Real Estate Development and Management	10	March 10, 2026
Specialized Services	4	March 12, 2026
Florida [Digital Service]	5	March 24, 2026
State Purchasing	12	March 24, 2026
Office of Human Resources	7	April 14, 2026
Office of Information Technology	22	May 28, 2026

Internal Audit Activity

Section 20.055, F.S., requires the Inspector General to review and evaluate internal controls necessary to ensure the fiscal accountability of the Department. The Inspector General shall conduct financial, compliance, electronic data processing, and performance audits of the Department and prepare reports for the findings.

Audit staff perform independent audits, reviews, and examinations to identify, report, and recommend corrective actions for areas of inefficiencies, control deficiencies, or non-compliance with applicable laws, rules, policies, and procedures. The Audit Section helps the Department accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

The Audit Section published 5 reports and conducted follow-up reviews on 29 published reports. The Audit Section also ensured coordination between the Department program areas and external auditors. During the fiscal year, the Auditor General conducted five external audits, and the Office of Program Policy Analysis and Government Accountability conducted one review of the Department.

Quality Assurance and Improvement Program (QAIP)

State law requires the Office of Inspector General to follow the Standards. Principle 12, *Enhance Quality* requires that the chief audit executive[1] be responsible for the internal audit function's conformance with the Standards and continuous performance improvement, through the QAIP. The QAIP consists of an ongoing internal quality assurance program, including continuous supervision and periodic self-assessments, and an external quality assessment the Auditor General conducts every three years in accordance with section 11.45, F.S.

The Auditor General conducted the most recent external Quality Assurance Review of the Audit Section in November 2024 (Auditor General Report No. 2025-044). The reported results stated:
"In our opinion, the quality assurance and improvement program related to the [Department's], Office of Inspector General's internal audit activity was adequately designed and complied with during the review period July 2023 through June 2024 to provide reasonable assurance of conformance with applicable professional auditing standards and the Code of Ethics issued by The Institute of Internal Auditors. Also, the Office of Inspector General generally complied with those provisions of Section 20.055, [F.S.], governing the operation of State agencies' offices of inspectors general internal audit activities."

Risk Assessment and Annual Work Plan

In accordance with section 20.055, F.S., the Office of Inspector General develops long-term and annual work plans, based on the results of a comprehensive annual risk assessment. Once the Department Secretary approves the annual work plan, the Office of Inspector General submits it to the Chief Inspector General and the Auditor General.

Office of Inspector General Audit Plan Fiscal Year 2025-26 and Long-Term Audit Plans for Fiscal Years 2026-27 and 2027-28

Project No. SP 2025-19 | Issued September 22, 2025

The Audit Section's annual work plan was based on the results of the annual risk assessment. The annual risk assessment process included interviewing executive management and surveying Department division directors and managers to identify areas of risk or concern to the Department. The Office of Inspector General analyzed and ranked the risks to determine the highest risks and priority for audit and review. The purpose of developing the annual work plan is to identify, select, and plan the allocation of resources for the upcoming fiscal year. The Audit Section's goal is to efficiently provide the Department with the greatest level of assurance and consulting services.

Internal and Cybersecurity Audit Plans for Fiscal Year 2026-27 and Long-Term Audit Plans for Fiscal Years 2027-28 and 2028-29

Project No. SP 2026-4 | Issued June 22, 2026

The development of the Internal and Cybersecurity Audit Plans utilized a methodology centered on evaluating the Department's risk landscape. This process involved collaborative engagements with executive leadership and managerial staff from all divisions to solicit and validate potential operational and technological risks. Our office analyzed and prioritized this risk data to identify

[1] The Inspector General is the Chief Audit Executive within the Department of Management Services.

and select the audit topics that present the greatest high-risk areas for review. The primary objective is to maintain a high-impact audit function that supports Departmental management with both independent assurance and valuable consultative services.

Internal Audit Projects Completed

Triennial Enterprise Contract Audit

Project No. IA 2025-27 | Issued August 26, 2025

The purpose was to evaluate all Department contracts for compliance with Chapter 287, F.S., and other applicable procurement statutes, analyze the overall contracting process to identify any trends in vendor preference, and assess the status of corrective actions taken by the Department to address the finding(s) and recommendation(s) included in the prior contracts audit report. The scope of the audit focused on the Department's standard two-party agreements, three or more party agreements, revenue agreements, purchase orders, and master agreements for the 2021-2022 through 2023-2024 fiscal years.

The audit found that procurement documentation was not always available to support elements of the competitive procurement process. The report included recommendations that the Director of Departmental Purchasing ensure procurement files contain the required documentation to support competitive procurement elements, specifically regarding how the Department determined the "best interest of the state." Additionally, the report recommended the Director implement additional internal controls to ensure staff correctly assign the procurement method in MyFloridaMarketPlace (MFMP). Management agreed to these recommendations to improve the Department's procurement process.

Driver and Vehicle Information Database System (DAVID) Audit

Project No. IA 2025-37 | Issued September 16, 2025

The goal was to evaluate whether the Department's internal controls over personal data within or obtained from DAVID were adequate to protect said data from unauthorized access, distribution, use, modification, or disclosure and to ensure the Department's compliance with the *Memorandum of Understanding for Governmental Entity Access to [DAVID]*. The audit specifically focused on policies, procedures, and processes related to the protection of personal data within or obtained from DAVID, including any actions performed within DAVID or to the data obtained from DAVID between February 15, 2022, and June 4, 2025. Management agreed to the following recommendations to address the two areas for improvement identified in the Department's management and governance over DAVID:

1. The audit found the Department's access management procedures for DAVID needed enhancement. The report recommended the Director of Real Estate Development and Management (REDM) ensure DAVID access:
    a. Was immediately deactivated following the separation of an employee.
    b. Was deactivated within five business days when employees are reassigned unless an exception was justified and approved. In the event of an approved exception, revoke access within five business days from exception expiration.
    c. Deactivation exception justifications and approvals are well documented.
2. The audit also found the Director needed to finalize the establishment of procedures for DAVID.

Purchasing Card (PCard) Administration Audit

Project No. IA 2026-08 | Issued February 19, 2026

The purpose of this engagement was to assess the Department's design and operating effectiveness of key internal controls of the PCard administration process, ensuring compliance with the *Agency Purchasing Card Plan* and Department policies. Specifically, we determined whether management:

1. Operated controls for issuance, changes, and deactivation of PCards to prevent unauthorized use and ensure timely deactivation.
2. Enforced and documented mandatory PCard training requirements to ensure all roles understood their responsibilities.
3. Maintained segregation of duties between system roles to mitigate the risks of fraud and errors.

The scope focused on PCards issued, deactivated, or changed between July 1, 2024, and September 30, 2025. The audit identified two areas for improvement, and management agreed to the recommendations:

1. Delays in Division separation notifications to the PCard Administrator and Program administrative processing impacted the deactivation of 9 of 72 PCards. The audit recommended the Division of State Purchasing implement additional controls to ensure staff submitted separation notifications timely. Further, the audit recommended the Division of Finance and Administration coordinate backup plans when the PCard Administrator was on leave.
2. PCard policy for processing PCard modifications did not reflect current practices and formal procedures were not established for the PCard Administrator's role. The audit recommended that the Director of the Division of Finance and Administration verify that the process for PCard modifications aligned with the PCard policy or update the policy to reflect current practices. Further, the audit recommended the Director establish PCard Administrator workflows and processes to facilitate the transfer of business knowledge.

Division of Retirement's Production of Financial Reports

Project No. AS 2026-14 | Issued June 24, 2026

The purpose of the advisory project was to review and make recommendations on the Division of Retirement's data handling, employer schedule preparation, and review processes related to the Auditor General's annual audit of Florida Retirement System's financial reporting. This included:

1. Evaluating the gap between current data outputs and the Auditor General's requirements to identify recurring data deficiencies.
2. Designing a streamlined data-collection workflow that utilizes automated validation to minimize manual intervention and calculation errors.

The scope was the Division of Retirement's financial reporting processes for the year ending June 30, 2025. The Audit Section observed conditions that increased the risk of delays, inconsistencies, and inefficiencies within the financial reporting process. The observations formed the basis for seven recommendations that aimed to support management in:

1. Strengthening data integrity,
2. Improving communication with the Auditor General staff, and
3. Reducing operational strain during the annual reporting cycle.

Key recommendations included the modernization of the Division's technological infrastructure, automating workflows to minimize manual data manipulation, securing critical institutional knowledge, improving interagency communication, streamlining audit tracking, and establishing standardized data validation procedures. In response to the review, the Division proactively implemented new internal policies to standardize calculations and resolve historical reporting variances.

Enterprise Data Protection and Security Audit

Project No. IA 2026-06 | Issued June 30, 2026

The purpose of this engagement was to evaluate Department's controls and compliance with data protection and security requirements contained in the State of Florida Cybersecurity Standards. The scope of this audit included Department policies, procedures, activities, and processes related to data protection and security. We included information technology general controls employed and managed by the Office of Information Technology and limited control testing to the following divisions and related systems in the Divisions of:

1. Real Estate Development and Management,
2. People First, and
3. State Group Insurance.

The Office of Inspector General classified this report as confidential pursuant to section 282.318(4)(g), F.S., and it is not available for public distribution.

External Audit Coordination

Section 20.055, F.S., requires the Office of Inspector General to ensure effective coordination and cooperation between the Auditor General, federal auditors, and other governmental bodies to avoid duplication. The Office of Inspector General is the primary liaison with external entities and is responsible for coordinating and facilitating responses to those audits or reviews. To meet the statutory requirement, the Audit Section coordinates information requests and management responses between external auditors and management and as requested, assists with scheduling meetings.

During the fiscal year, the Audit Section coordinated one review by the Office of Program Policy Analysis and Government Accountability[2] and five external audits completed by the Auditor General:

- **Florida Retirement System Pension Plan and Retiree Health Insurance Subsidy Program Cost-Sharing Multiple Employer Defined Benefit Plans Deferred Outflows for Contributions Subsequent to the June 30, 2024, and June 30, 2023, Measurement Dates by Employer Fiscal Years Ended June 30, 2025, and 2024**

  Project No. EA 2026-029 | Issued October 2, 2025

- **Florida Retirement System Pension Plan and Other State Administered Systems Annual Comprehensive Financial Report Fiscal Year Ended June 30, 2025**

  Project No. EA 2026-061 | Issued December 12, 2025

- **[Department] - Integrated Retirement Information System - Information Technology**

  Project No. EA 2026-073 | Issued January 9, 2026

- **Schedules of Employer Allocations and Pension Amounts by Employer for the Florida Retirement System Pension Plan and the Retiree Health Insurance Subsidy Program Cost-Sharing Multiple Employer Defined Benefit Pension Plans for Fiscal Year Ended June 30, 2025**

  Project No. EA 2026-074 | Issued January 9, 2026

- **State of Florida - Compliance and Internal Controls Over Financial Reporting and Federal Awards Fiscal Year End June 30, 2025**

  Project No. EA 2026-155 | Issued March 26, 2026

[2] The Office of Program Policy Analysis and Government Accountability did not issue a report but completed their engagement.

Follow-up Activities

Pursuant to section 20.055, F.S., and internal auditing standards, the Inspector General tracks all corrective actions taken by the Department. The Internal Audit Section reports status updates for internal audits to the Secretary, while it also reports the initial six-month status of external audit findings (Auditor General/Office of Program Policy Analysis and Government Accountability) to the Chief Inspector General and the Joint Legislative Auditing Committee.

Internal Audit (IA) Reports - Corrective Action Status

TOTAL AUDITS TRACKED	COMPLETED	MONITORED / AWAITING ACTION
24	16 (66.7%)	8 (33.3%)

COMPLETED - 16

- **Project No. IA 2017-25**
  Management of Third-Party Service Providers
- **Project No. IA 2020-57**
  Department's Revenue and Accounts Receivable Processes
- **Project No. IA 2020-65**
  State Data Center's Use of the State Term Contract for Information Technology Staff Augmentation Services
- **Project No. IA 2020-69**
  Information Technology Audit of Remote Desktop Protocol
- **Project No. IA 2021-39**
  Office of Supplier Diversity
- **Project No. IA 2022-24**
  Information Technology Governance
- **Project No. IA 2022-27**
  Cybersecurity Continuous Monitoring
- **Project No. IA 2022-29**
  Departmental Purchasing
- **Project No. IA 2022-30**
  Statewide Law Enforcement Radio System
- **Project No. IA 2022-35**
  Active Directory
- **Project No. IA 2023-32 (Part 1)**
  Identity and Access Management Part 1 of 4 - Health Insurance Management Information System (HIMIS)
- **Project No. IA 2023-32 (Part 2)**
  Identity and Access Management Part 2 of 4 - FleetWave
- **Project No. IA 2023-33**
  Building Automation Systems
- **Project No. IA 2024-34**
  Incident Response, Reporting, and Recovery (EIRRR) – Detection and Analysis
- **Project No. IA 2024-36**
  EIRRR - Post-Incident Activity and Coordination

MONITORED / AWAITING ACTION - 8

- **Project No. IA 2023-24**
  American Rescue Plan Act of 2021 (ARPA)
- **Project No. IA 2023-32 (Part 3)**
  Identity and Access Management Part 3 of 4 - Active Directory Statewide Travel Management System (STMS), and Budget and Accounting Reporting System (BARS)
- **Project No. IA 2023-32 (Part 4)**
  Enterprise Audit of Identity and Access Management Part 4 of 4 - Department Policies and Processes
- **Project No. IA 2023-37**
  Procurement Audit
- **Project No. IA 2024-25**
  EIRRR - Preparation
- **Project No. IA 2024-35**
  EIRRR - Containment, Eradication, and Recovery
- **Project No. IA 2024-37**
  Florida Digital Service Coordination of Incident Response, Reporting, and Recovery
- **Project No. IA 2025-26**
  Enterprise Asset Management

Auditor General (AG) Reports - Corrective Action Status

TOTAL AUDITS TRACKED	COMPLETED	MONITORED / AWAITING ACTION
5	4 (80.0%)	1 (20.0%)

COMPLETED - 4

Project No. AG 2021-112
Operational Audit of [Department] Selected Administrative Activities and Prior Audit Follow-up

Project No. AG 2022-179
Information Technology Operational Audit of DMS State Data Center Operations

Project No. AG 2023-022
Information Technology Operational Audit of [Department] Integrated Retirement Information System (IRIS)

Project No. AG 2026-029
Florida Retirement System Pension Plan and Retiree Health Insurance Subsidy Program Cost-Sharing Multiple Employer Defined Benefit Plans Deferred Outflows for Contributions Subsequent to the June 30, 2024, and June 30, 2023, Measurement Dates by Employer Fiscal Years Ended June 30, 2025, and 2024

MONITORED / AWAITING ACTION - 1

Project No. AG 2025-096
[Department] Fleet Management, Selected Administrative Activities, and Prior Audit Follow-Up

The Audit Section provided updates on the status of corrective action activities for 29 reports which included 107 total findings during Fiscal Year 2025-26.

FINDING STATUS AS OF JUNE 30, 2026

Significant Outstanding Recommendations from Prior Annual Reports

Section 20.055, F.S., requires the Office of Inspector General to identify all significant recommendations from previous annual reports that still require corrective action. Five reports contained significant outstanding findings and recommendations from prior annual reports.

Confidential Reports

Section 282.318, F.S., exempts the findings for the following four reports from disclosure; therefore, we provide only their titles:

- **Enterprise Audit of Identity and Access Management Part 3 of 4 - Active Directory, Statewide Travel Management System, and Budget and Accounting Reporting System**

  Project No. IA 2023-32 | Issued August 1, 2023

- **Enterprise Audit of Incident Response, Reporting, and Recovery (EIRRR) – Preparation**

  Project No. IA 2024-25 | Issued January 18, 2024

- **EIRRR - Containment, Eradication, and Recovery**

  Project No. IA 2024-35 | Issued March 21, 2024

- **Enterprise Audit of Asset Management**

  Project No. IA 2025-26 | Issued June 25, 2025

Non-Confidential Reports

The remaining report was non-confidential and contained the following significant finding and recommendation:

- **American Rescue Plan Act of 2021 (ARPA)**

  Project No. IA 2023-24 | Issued February 21, 2025

  - Finding: As best practice, REDM management enrolled staff in Florida Certified Contract Manager training to become certified contract managers. However, some REDM staff were not certified contract managers while managing contracts funded with federal financial assistance as required by state law.
  - Recommendation: We recommend the Director of REDM ensure that all staff managing projects funded with federal financial assistance meet the requirements of state law.

Significant Outstanding Findings from Fiscal Year 2025-26

During Fiscal Year 2025-26, the Audit Section identified the following significant abuses or deficiencies in the following report:

- Findings from Internal Audit Report No. IA 2026-06, *Enterprise Data Protection and Security Audit*. The omitted findings and recommendations contain confidential information.

Inspection Activity

Pursuant to section 20.055, F.S., the Office of Inspector General promotes accountability, integrity, and efficiency. To fulfill this statutory duty, in November 2025, the Office of Inspector General formed the Inspections Section designed to meet Departmental needs. The section is responsible for performing inspections that identify risks, assess internal controls, and evaluate whether Department programs are achieving intended results.

In accordance with the *Principles and Standards for Offices of Inspector General*, as published by the Association of Inspectors General, the Inspections Section develops an Annual Inspection Plan to promote accountability, integrity, and efficiency across departmental operations. The Inspection Plan outlines the engagements scheduled for the upcoming fiscal year and strategically focuses on oversight activities on areas of highest importance and at the request of a specific division or in collaboration with its leadership.

Inspection Highlights

Purchasing Card Limits and Usage

Project No. IN-2026-01 | Issued March 10, 2026

On December 2, 2025, with concurrence from the Department on January 7, 2026, the Inspections Section conducted a comprehensive evaluation of the Department's PCard program for the period of January 1, 2025, through November 30, 2025. The evaluation encompassed single, monthly, split, and declined transactions across 262 cardholder accounts. The primary objective was to realign credit limits and mitigate departmental financial liability while preserving operational readiness and ensuring strict compliance with state procurement policies. Based on an analysis of historical spending patterns, the Inspections Section recommended adjusting the credit limits of 92 distinct accounts to better align with documented business needs and reduce the Department's annual credit liability by an estimated $8.94 million. Notably, the inspection found no evidence of split transactions, indicating adherence to internal controls.

Investigative Activity

Under section 20.055, F.S., the Office of Inspector General detects, deters, and prevents fraud, waste, mismanagement, and abuse in state government. To carry out this statutory duty, the Investigations Section actively:

- Receives complaints and coordinates all activities of the Department as required by sections 20.055 and 112.3187 - 112.31895, F.S.
- 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 appropriate.
- Reports expeditiously to the Florida Department of Law Enforcement or other law enforcement agencies, as appropriate, whenever the Inspector General has reasonable grounds to believe there was a violation of criminal law.
- Conducts investigations and other inquiries free of actual or perceived impairments to the independence of the Inspector General or the Office of Inspector General. This shall include freedom from any interference with investigations and timely access to records and other sources of information.

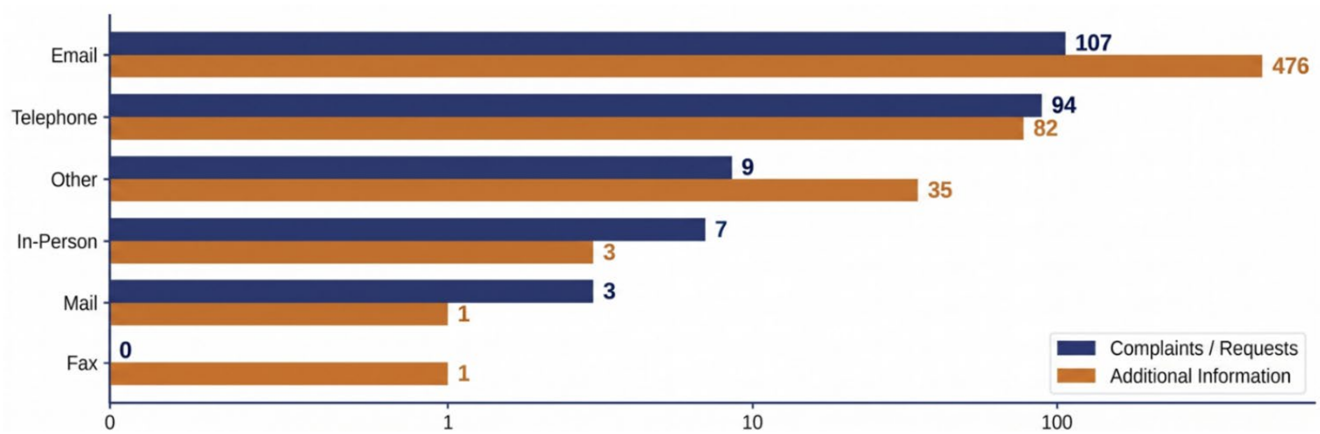
Investigative Highlights

The Investigations Section received complaints or requests for assistance from state employees, contractors, the public, anonymous sources, and partner entities (e.g., the Office of the Chief Inspector General). The Investigations Section assessed and documented every complaint against statutory Whistle-blower criteria.

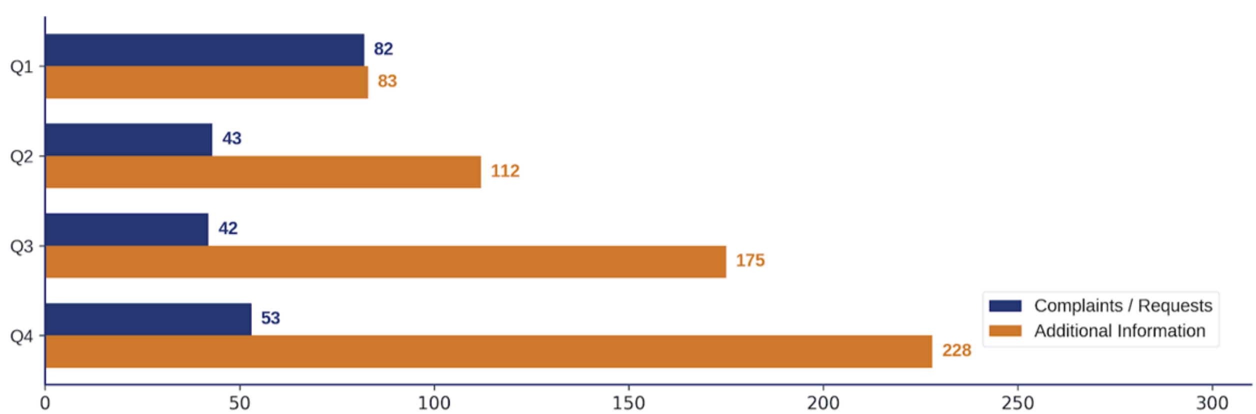
In Fiscal Year 2025-26, the Investigations Section updated internal procedures and launched proactive outreach to enhance Department-wide engagement and data collection. By lowering reporting barriers, increasing transparency, and expanding communication across the Department; complaints and requests for assistance rose 56% from Fiscal Year 2024-25 (141 to 220).

In Fiscal Year 2025-26, the Investigations Section processed 220 complaints or requests for assistance and 598 follow-up submissions from various contact methods.

SUMMARY OF INBOUND COMMUNICATIONS RECEIVED: COMPLAINTS/REQUESTS VS. ADDITIONAL INFORMATION



SUMMARY OF INFORMATION RECEIVED BY QUARTER: COMPLAINTS/REQUESTS VS. ADDITIONAL INFORMATION



Under sections 112.3187 - 112.31895, F.S., Florida's Whistle-blower's Act, the Investigations Section consistently applied statutory standards to evaluate protection requests and report evidence of criminal violations to the Florida Department of Law Enforcement. The Investigations Section assessed 220 total complaints and assistance requests and 29 required in-depth analysis. Following the analysis, the Investigations Section designated one complaint as meeting the criteria for Whistle-blower designation.

Whistle-blower Investigation(s)

Case No. 2026.115 | Closed in Fiscal Year 2026-27

On December 15, 2025, the Investigations Section initiated a Whistle-blower investigation regarding a department employee's undisclosed personal relationship with a vendor providing cleaning services during the 2024 Hurricane Season. The Investigations Section concluded that the allegation was supported, issued a final report, and closed the case.

Administrative Investigation(s)

Case No. 2026.134 | Issued May 12, 2025

On January 22, 2026, the Investigations Section initiated an administrative investigation into allegations of sexual harassment and employee misconduct. The Investigations Section concluded that allegations were unfounded or not supported, issued a final report, and closed the case.

Other Investigative Activities

Correspondence No. 2026.50 | Closed September 24, 2025

On August 20, 2025, the Investigations Section initiated a preliminary inquiry into an employee's conduct. Following interviews and a documentation review, the Investigations Section determined that the facts presented related to the administration of personnel matters and not allegations of misconduct, fraud, waste, abuse, or violation of law. The Investigations Section closed the matter and referred it to management for appropriate action.

Correspondence No. 2026.94 | Closed November 5, 2025

On October 17, 2025, the Investigations Section received a complaint from a former employee regarding the conduct of a Department employee. After conducting an interview, completing a Whistle-blower determination, and reviewing the relevant documentation, the Investigations Section consulted with Department leadership. The Investigations Section closed the issue and referred it to management for appropriate action.

Correspondence No. 2026.108 | Closed January 8, 2026

On December 5, 2025, the Investigations Section opened a preliminary inquiry into possible employee misconduct. Following interviews and a documentation review, investigators found no evidence of any law, rule, policy, or procedure violations. The Investigations Section closed the inquiry and provided the information to management for appropriate action.

Correspondence No. 2026.145 | Closed March 9, 2026

On February 11, 2026, the Investigations Section initiated a preliminary inquiry into an employee's concerns regarding their duties, training, and departmental processes. The Investigations Section determined the issues involved routine personnel administration and found no evidence of any law, rule, policy, or procedure violations; therefore, closed the inquiry.

Correspondence No. 2026.178 | Closed May 21, 2026

On April 17, 2026, the Investigations Section initiated a preliminary inquiry into alleged employee misconduct. Department management notified the Investigations Section that they were working with other divisions to address personnel matters, and the inquiry was no longer necessary. The Investigations Section referred the matter to management for appropriate action and closed the inquiry.

Management Review(s)

Correspondence No. 2026.166 | Closed in Fiscal Year 2026-27

During Project No. IA 2026-06, the Audit Section identified a potential security vulnerability regarding sensitive data retained in the Microsoft OneDrive accounts of employees who transferred to other divisions within the Department. The Investigations Section reviewed information and collaborated with the Office of Information Technology to evaluate the data. Subsequently, the Investigations Section met with the affected staff members and closed the joint review with the Office of Information Technology and affected employees on July 8, 2026.

Correspondence No. 2026.209 | Closed in Fiscal Year 2026-27

On April 21, 2026, the Investigations Section initiated a review of the Department's administrative policies and procedures. The Investigations Section compiled a detailed report, presented the findings to Department management, and encouraged operational divisions to update their respective policies. The Investigations Section closed the matter on August 5, 2026.

Agency Assist

Correspondence No. 2026.122 | Closed January 26, 2026

On December 29, 2025, the Investigations Section received a report regarding a potential issue with the citizenship status of a vendor's employees. The Investigations Section shared the relevant employees' data with the Florida Department of Law Enforcement. Upon receiving the Florida Department of Law Enforcement's status update, the Investigations Section provided the information to management for appropriate action and closed the issue.

External Coordination

Correspondence No. 2026.34 | Closed August 7, 2025

On August 4, 2025, the Florida Department of Environmental Protection's (DEP) Office of Inspector General requested clarification on whether Other Personal Services (OPS) employees are eligible to receive perquisites. The Investigations Section coordinated a response from the Division of State Human Resource Management to DEP's Office of Inspector General and closed the matter.

Correspondence No. 2026.112 | Closed December 17, 2025

On December 9, 2025, the Florida Department of Education (DOE) Office of Inspector General sought assistance with evaluating a potential violation of Governor DeSantis' Executive Order 22-216. The Investigations Section coordinated a response from the Florida [Digital Service] to DOE's Office of Inspector General and closed the matter.

Correspondence No. 2026.155 | Closed March 6, 2026

On March 4, 2026, the Florida Department of Business and Professional Regulations Office of Inspector General provided a complaint to the Investigations Section regarding a suspicious MFMP past-due membership notice. The Investigations Section contacted the Bureau of MFMP and confirmed the invoice's authenticity. The Investigations Section transmitted the information to the Florida Department of Business and Professional Regulations' Office of Inspector General and closed the matter.

Measuring Our Strategic Impact

Fiscal Year 2025-26 marks our transition into the 2026-2029 Strategic Plan. To ensure we meet the highest standards of public service, the Office of Inspector General established a set of quantitative key performance indicators. This inaugural performance summary evaluates our key achievements this year against these new strategic benchmarks, creating a baseline for continuous improvement.

Oversight Excellence

The Audit Section achieved a 75% completion rate against the annual audit plan this fiscal year. This figure reflects the operational realities of staff turnover, as we dedicated substantial time and resources to recruiting, onboarding, and training new audit staff. By prioritizing the comprehensive training of our new personnel over rushing to meet a quantitative threshold, we successfully reinforced our strategic commitment to our long-term goal to cultivate a highly skilled workforce without compromising the quality of our published reports.

The average cycle time for investigations was 165 days. The gross investigative cycle time of 165 days includes a 124-day tolling period during which a case was referred to Florida Department of Law Enforcement and under review pursuant to the Whistle-blower's Act. The Investigation Section's actual active investigative time was 103 days, meeting the 120-day operational target. The average cycle time for preliminary inquiries was 37 days, well below our 120-day strategic threshold.

The Office of Inspector General issued all final reports within 30 days of completion.

Impact and Effectiveness

The Office of Inspector General achieved a 100% management acceptance rate for all audit recommendations this fiscal year. To further its impact, the Office of Inspector General proactively engaged with 11 divisions to explore new opportunities and referred 100% of the correspondence involving potential criminal activity to law enforcement.

Professional Growth and Quality

The Office of Inspector General has a strong commitment to continuous development. One hundred percent of the Office of Inspector General staff met their biennial training requirements and 90% currently hold relevant professional designations. This highly skilled workforce consistently delivered quality results, earning an average customer satisfaction score of 3.9 out of 4.0 on post-engagement customer satisfaction surveys across all audits, inspections, and investigations.

Conclusion

It is an honor and privilege to serve and provide a report on the accomplishments of the Office of Inspector General for Fiscal Year 2025-26. This report not only highlighted our commitment to our statutory duties but also showcased our efforts to promote accountability, efficiency, and integrity across the Department. The success of our work is a testament to the dedication of our staff and the strong collaboration with our Departmental partners.

Looking ahead, the Office of Inspector General remains committed to its mission. Our long-term plans reflect a proactive approach to addressing emerging risks, particularly in critical areas such as cybersecurity. We will continue to build on our professional expertise, incorporating training in advanced disciplines, including artificial intelligence to ensure we are well-equipped to meet tomorrow's challenges. By maintaining strong collaborative partnerships and leveraging our expertise, we can provide the highest level of service for the Department.

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