



Florida Department of
Law Enforcement

J. Mark Glass
Commissioner

Ron DeSantis, Governor
James Uthmeier, Attorney General
Blaise Ingoglia, Chief Financial Officer
Wilton Simpson, Commissioner of Agriculture

DATE: September 18, 2026

TO: J. Mark Glass, Commissioner
Office of Executive Director

FROM: Lourdes Howell-Thomas, Inspector General
Office of Inspector General

SUBJECT: Fiscal Year 2026-2027 Annual Plan

The Office of Inspector General (OIG) is pleased to present the Annual Plan for the 2026-2027 fiscal year. Selected areas of high-risk and issues that are a priority to management have been included in the plan. Communication with appropriate members of executive management was used to ensure that the topics selected would add value to the Department.

This analysis allows us to provide the most effective coverage of the Department's divisions, processes, and systems in response to the economic climate and constantly changing environment based on available OIG resources. Projects that were approved in the prior fiscal year and were not completed have been rolled over into this year's plan. The plan is subject to ongoing adjustments as result of unexpected circumstances or events.

Upon your written approval, we will implement the Annual Plan for the 2026-2027 fiscal year. A copy of the plan will be forwarded to the Auditor General as required by Section 20.055(6)(i), Florida Statutes, and to the Chief Inspector General.

LHT/vc

Approved:


J. Mark Glass, Commissioner

23 SEP 2026
Date

September
2026

Office of Inspector General Annual Plan Fiscal Year 2026-2027



Florida Department of Law Enforcement

**Office of Inspector General
Inspector General Lourdes Howell-Thomas**

Risk Assessment and Annual Plan Development

Annually, the Office of Inspector General (OIG) conducts a risk assessment in order to identify the Florida Department of Law Enforcement's (Department) programs and activities, and evaluate risk associated with those activities. The risk assessment is used, in conjunction with other considerations to identify, select, and plan the allocation of resources for the upcoming fiscal year and prepare the OIG Annual Plan. The overriding consideration during the development of our plan is to provide the greatest benefit to the Department with our limited resources.

As the year progresses, we will continue to monitor the department's risk environment to identify emergent issues that may require more immediate review. While the plan allocates hours towards the various categories, the plan may be adjusted to meet management's needs, emerging risks, and identified priorities.

OIG Staffing

The Office of Inspector General is under the supervision of Inspector General Lourdes Howell-Thomas. Twenty-seven full-time positions and one part-time position are allocated to the office.

The office is divided into three sections: Audits, Investigations, and Accountability. The positions are as follows: Inspector General, Auditing Director, Director of Investigations, Compliance & Strategy Director, Special Agent Supervisor, Administrative Services Manager, Accreditation Manager, two Senior Program Analysts, five Inspectors, three Senior Management Analysts II, five Government Analysts II, one Crime Intelligence Analyst II, two Government Operations Consultants, one Other Personnel Services (OPS) Government Analyst II, and one OPS part-time Executive Assistant.

Audit Section

The Audit Section is responsible for conducting audits (financial, performance, cybersecurity, contracts, and compliance); management reviews; and special projects. The audit section also monitors the implementation of the agency's response to any report issued on the agency by the Auditor General or the Office of Program Policy Analysis and Government Accountability no later than six months after issuance of the report. Conducting reviews of compliance with Single Audit requirements, Florida Statutes, Administrative Code, and Memoranda of Understanding are also projects under this section.

A total of **6,964** staff hours has been designated for auditing activities.

Staff Resource Allocation

The following table lists an estimated allocation of the audit staff resources in hours to various project categories for this fiscal year.

Project Category	Percentage of Time	Planned Hours
Carry-Forward Projects	15%	1,044
Other Projects	10%	697
Planned Follow-Ups on Prior Audits	10%	697
Audit-related Engagements	60%	4,178
Administrative	5%	348
Total	100%	6,964

Planned Audits

All audits will be conducted in accordance with Generally Accepted Governmental Auditing Standards (GAGAS). The following audit engagements are planned for the 2026-2027 fiscal year:

Information Technology Services (ITS) Cybersecurity Audit

The Office of the Chief Inspector General establishes statewide priorities for cybersecurity audits. This fiscal year, the engagement will focus on Supply Chain Risk Management.

Firearm Eligibility Bureau (FEB) Audit

This audit will assess FEB's operational processes, compliance with governing directives, and the overall efficiency and effectiveness of its activities.

Information & Evidence (I&E) Funds Annual Financial Audit

In accordance with F.S. 925.055(2), the OIG will conduct an annual financial audit of I&E fund records. The audit will be performed in conformity with generally accepted governmental accounting principles.

Florida Single Audit Act Compliance Audit

This audit will evaluate the adequacy of internal controls over state financial assistance, verify compliance with applicable requirements, and determine the accuracy and completeness of related financial reporting.

"No Fail" Contracts Audit

This audit will evaluate adherence to the Department's end-to-end contract approval and payment processes to ensure these essential "no fail" contracts adequately meet mandated agency needs.

FY 2025-2026 Carry-Forward Projects

The following projects were not finalized during the prior fiscal year. Hours will be allocated during this fiscal year to complete these projects:

- Regional Operation Centers Administrative Audit
- Purchasing Card Audit
- Sworn Training Unit Records Audit
- 2026-2027 Risk Assessment & Annual Plan
- 2025 Federal Bureau of Investigations (FBI) Criminal Justice Information Services (CJIS) Audit Follow-Ups

Planned Follow-Ups

The Audit Section plans to follow up on the status of corrective actions for the following projects:

- Information & Evidence Funds Audit (*IA-1617-01*)
- Department of Financial Services (DFS) Division of Risk Management Report (*SFLPP-13-19/20-FDLE*)
- Cybersecurity Audit – Security Continuous Monitoring (*IA-2122-01*)
- Cybersecurity Audit – Incident Response, Reporting, & Recovery (*IA-2324-01*)
- Preventing Sexual Harassment in State Agencies
- Alignment with 2024 GAGA requirements regarding Quality Management of the Audit Function (*IP-2324-02*)
- Auditor General IT Operational Audit (*2024-111*)
- 2025 FBI CJIS Audits
 - Information Technology Security (ITS)
 - Next Generation Identification (NGI)
 - National Crime Information Center (NCIC)
 - National Sex Offender Registry (NSOR)
- Capitol Police Off-Site Mail Screening Center (*IA-2425-03*)
- Law Enforcement Investigative Funds (*IA-2425-04*)

Other Projects

In addition to the audit-related engagements, the audit section plans to complete the following engagements:

Internal Quality Assurance Review

This project will focus on compliance with quality control policies and procedures, as required in GAGAS 5.04.

Annual Report

This project will focus on preparing an annual report to summarize the activities of the office during the immediately preceding state fiscal year, as required in Section 20.055(8)(a), F.S.

Memoranda of Understanding Review

The Department has memoranda of understanding (MOU) with the Florida Department of Highway Safety and Motor Vehicles (DHSMV) regarding accessing databases. The following projects are to ensure compliance with the terms and agreements identified in each of the memorandums:

- Governmental Entity Access to Driver and Vehicle Information Database MOU
- Driver's License and/or Motor Vehicle Record Data Exchange MOU
- Access to Biometric Facial Analysis System MOU

Risk Assessment & Annual Plan

Section 20.055 (6)(i), F.S., requires the OIG to develop long-term and annual plans based on the findings of periodic risk assessments.

Long Term Audit Plan

The following are future projects for which there is a need for review:

- Capitol Police Staffing
- Grants and Funding Processes
- Violence Prevention & Wellness
- Public Records Unit
- Vehicle Process Review
- Cyber Crime Technology Staffing
- Hiring and Background Process for Current Employees
- Regional Operation Centers Confidential Informant Files
- Missing Persons & Offender Enforcement
- Ethics

Investigation Section

The Investigation Section is comprised of the Professional Standards Unit (PSU) and the Citizen Inquiries Unit (CIU).

The Professional Standards Unit is responsible for investigating allegations of misconduct involving the operations of FDLE and its members. This section is also responsible for conducting Whistle-blower and sexual harassment complaints, vehicle accidents and use of force complaints. The PSU will continue its responsibilities during the 2026-2027 fiscal year. A total of **9,120** staff hours has been designated for investigative activities.

The Citizen Inquiries Unit is responsible for receiving complaints and issues related to FDLE services, its members, and allegations of fraud, waste, and abuse within FDLE. This unit coordinates with the regions and divisions for assistance with responses and resolution of complaints. The CIU will continue its responsibilities during the 2026-2027 fiscal year. A total of **5,160** staff hours has been designated for these activities.

Accountability Section

The Accountability Section is comprised of three units: Policy & Accreditation, Inspection & Evaluation, and Strategy. The Policy & Accreditation Unit provides support for the Department's law enforcement accreditation efforts with the Commission for Florida Law Enforcement Accreditation (CFA) and the Commission on Accreditation for Law Enforcement Agencies (CALEA), and coordinates development and updates to department policies and procedures. The Inspection & Evaluation Unit conducts staff inspections, annual evidence inventories, and program reviews, and assist with department programs and initiatives. The Strategy Unit consults with executive leadership to develop the Department's strategic direction and manages the Strategic Performance Efficiency and Accountability Reporting (SPEAR) system.

A total of **11,900** staff hours has been designated for accountability activities.

Policy & Accreditation Unit

The Policy & Accreditation Unit plans to conduct the following projects:

Law Enforcement Accreditation Assessment

Ensure timely preparation and compliance for all accreditation programs by uploading required documents before scheduled assessments.

Department Directives transition to PowerDMS

Finalize update and transition of department policies to the PowerDMS system and initiate the transition of Department procedures into the system. Complete the policy archive project to provide a historical perspective of changes to policy over time.

Early Intervention System Annual Review

Department policy and CALEA Standard 35.1.9 require an annual evaluation of the system to ensure that appropriate criteria are identified, and appropriate reviews are being conducted.

Bias-based Profiling Annual Review

Department policy and CALEA Standard 1.2.9 require an annual review of agency practices and citizen concerns regarding compliance with this policy.

Confidential Informant/Source Annual Review

Department policy and procedure requires the OIG to conduct a review of confidential informant practices to ensure conformity with established procedures and Florida Statutes.

Intelligence Operations Annual Review

Department policy requires the OIG to conduct an annual review of intelligence procedures and practices to ensure compliance.

Traffic Enforcement Activity Annual Review

Department policy requires the OIG to review all traffic enforcement activities and to prepare an annual report detailing such activities.

Use of Force Analysis Annual Review

Department policy requires the OIG to compile use of force related information for the purpose of ensuring policy compliance, and to identify trends, training and/or equipment needs.

Inspection & Evaluation Unit

The Inspection & Evaluation Unit (IEU) plans to conduct the following projects:

Safe Driving Training Evaluation

At the request of Commissioner Glass, the IEU will conduct an evaluation of the Safe Driving Training that was published on 01/21/2026. This engagement will begin in July of 2026, with the goal of evaluating the efficacy of the training published by the Office of General Services.

Protective Services Division & Capitol Police Armory Inspections

The IEU will conduct inspections of the Protective Services Division Armory & Capitol Police Armory to ensure the organization, cleanliness and security of FDLE weapons and other ancillary items. The inspection will assess operational strengths and determine areas for improvement.

Annual Evidence Inventory & Inspection

The IEU will conduct an inventory & inspection of the investigative evidence held in each of the Regional Operations Centers. These inspections will ensure all items stored in the evidence facility are present, properly documented and in compliance with accreditation standards and Departmental policies and procedures.

Interview Room Inspections

The IEU will conduct inspections of the interview rooms at all FDLE locations due to recent changes in accreditation standards. The inspections will evaluate compliance with accreditation standards and Department procedures to ensure that proper safety and security controls are in place for officer's safety and accountability.

American Express Policy & Procedure Review

The IEU will conduct a review of the Office of Financial Management's (OFM) American Express (AMEX) Corporate Card Policy and Procedures. The review will evaluate the process of approval, issuance, revocation, and other related processes to determine if sufficient procedural documentation exists.

Conducted Electrical Weapons (CEW) Evaluation

The IEU will conduct an evaluation of the Department's directives and training records regarding Conducted Electrical Weapons (CEW). The evaluation will focus on the issuance process, training requirements, inventory tracking, and other related processes.

Drone Program Inspection & Evaluation

The IEU will conduct an evaluation of the Department's drone programs. The evaluation will include a comprehensive inventory of all agency drones, assessing their capabilities and assigned functions. Existing policies, procedures, and operator qualification standards will be reviewed to ensure drones are deployed safely, appropriately, and in compliance with Departmental directives and FAA regulations and to identify best practices.

Training Records Inspection

The IEU will conduct an inspection of training records storage locations across all FDLE commands and branches to determine compliance with Department directives. The inspection will ensure accurate and consistent record-keeping and identify areas for improvement.

Human Resource Management (HRM) Position Reclassification Review

The IEU will evaluate adherence to relevant governing directives regarding the reclassification of positions in connection with departmental reorganization and promotions.

Planned Follow-Ups

The Inspection & Evaluation Unit plans to follow up on the status of corrective actions for the following projects:

- FY 2024-2025 Annual Evidence Inventory & Inspection (6 Month)
- Officer Involved Shooting (OIS) MOU Evaluation (6 Month)
- Secure Temporary Storage Inspection (6 Month)
- Alcohol, Tobacco, Firearms & Explosives (ATFE) Bunker Inspection (6 Month)
- Armory Inspection (6 Month)
- Officer Discipline (Professional Compliance) Evaluation (12 Month)

Strategy Unit

The Strategy Unit plans to conduct the following projects:

- Department quarterly performance reports
- Annual Quick Stats
- Agency strategy briefings
- Department SWOT exercises
- Department Annual Report
- Department Long-Range Program Plan

Long Term Accountability Plan

The following are future projects for which there is a need for review:

- Violence Prevention and Wellness Evaluation
- COOP Evaluation
- Annual Evidence Inventory & Inspection
- Related Items Inspection
- FDLE Travel Approval & Process Evaluation
- Intranet Content Oversight Evaluation
- Additional Strategies for Department areas and programs
- Develop the Strategy Communications Plan
- Expansion of the Strategic Performance and Efficiency Accountability (SPEAR) system and resources
- Policy Consultations

NOTE: This plan is subject to change based on changes in the Department's risk environment and extenuating circumstances. All operations of the Department are subject to be audited.