

Florida Division of Emergency Management

Office of Inspector General

Annual Report
Fiscal Year 2024-2025



September 19, 2025





STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

September 19, 2025

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

Kevin Guthrie, Executive Director
Florida Division of Emergency Management
2555 Shumard Oak Boulevard
Tallahassee, FL 32399-2100

Subject: Annual Report for Fiscal Year 2024-2025

Dear Chief Inspector General Miguel and Executive Director Guthrie:

I am pleased to present the Office of Inspector General's Annual Report for Fiscal Year 2024-2025. This report was prepared pursuant to § 20.055, Florida Statutes, and summarizes the audits, investigations, inspections, and other accountability activities conducted by the Office of Inspector General during the 2024-2025 fiscal year.

On behalf of the Office of Inspector General, I would like to thank you for your continued support, as well as the collaboration and assistance provided by all Agency staff members.

Sincerely,

*Mandi Mitchell,
Inspector General*

19SEP2025

Mandi Mitchell
Inspector General



TABLE OF CONTENTS

INTRODUCTION	2
OIG MISSION	2
STATUTORY AUTHORITY	2
ORGANIZATION	3
ORGANIZATIONAL CHART	3
RESPONSIBILITIES	4
PROFESSIONAL STANDARDS	4
INDEPENDENCE AND OBJECTIVITY	5
STAFF QUALIFICATIONS	5
PROFESSIONAL DEVELOPMENT	6
PROFESSIONAL CERTIFICATIONS AND LICENSES	6
PROFESSIONAL AFFILIATIONS	6
AUDIT ACTIVITIES	7
AUDIT ENGAGEMENTS	7
PRIOR AUDIT FOLLOW-UP	8
SPECIAL PROJECTS AND REVIEWS	9
EXTERNAL COORDINATION	10
INVESTIGATIVE ACTIVITIES	11
COMPLAINTS AND INVESTIGATIONS	11
COMMISSION FOR FLORIDA LAW ENFORCEMENT ACCREDITATION	12
INSPECTION ACTIVITIES	12
INSPECTIONS	12
OTHER ACCOUNTABILITY ACTIVITIES	13
QUALITY ASSURANCE AND IMPROVEMENT PROGRAM	14
ONGOING MONITORING	14
INTERNAL ASSESSMENTS	15
EXTERNAL ASSESSMENTS	15



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 that statutory requirement and summarizes the audits, investigations, inspections, and other accountability activities conducted by the FDEM OIG during the 2024-2025 fiscal year (reporting period).

OIG MISSION

The **mission** of the FDEM OIG is: *“To promote integrity and efficiency through independent and objective assessments of FDEM’s programs and operations.”*

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.



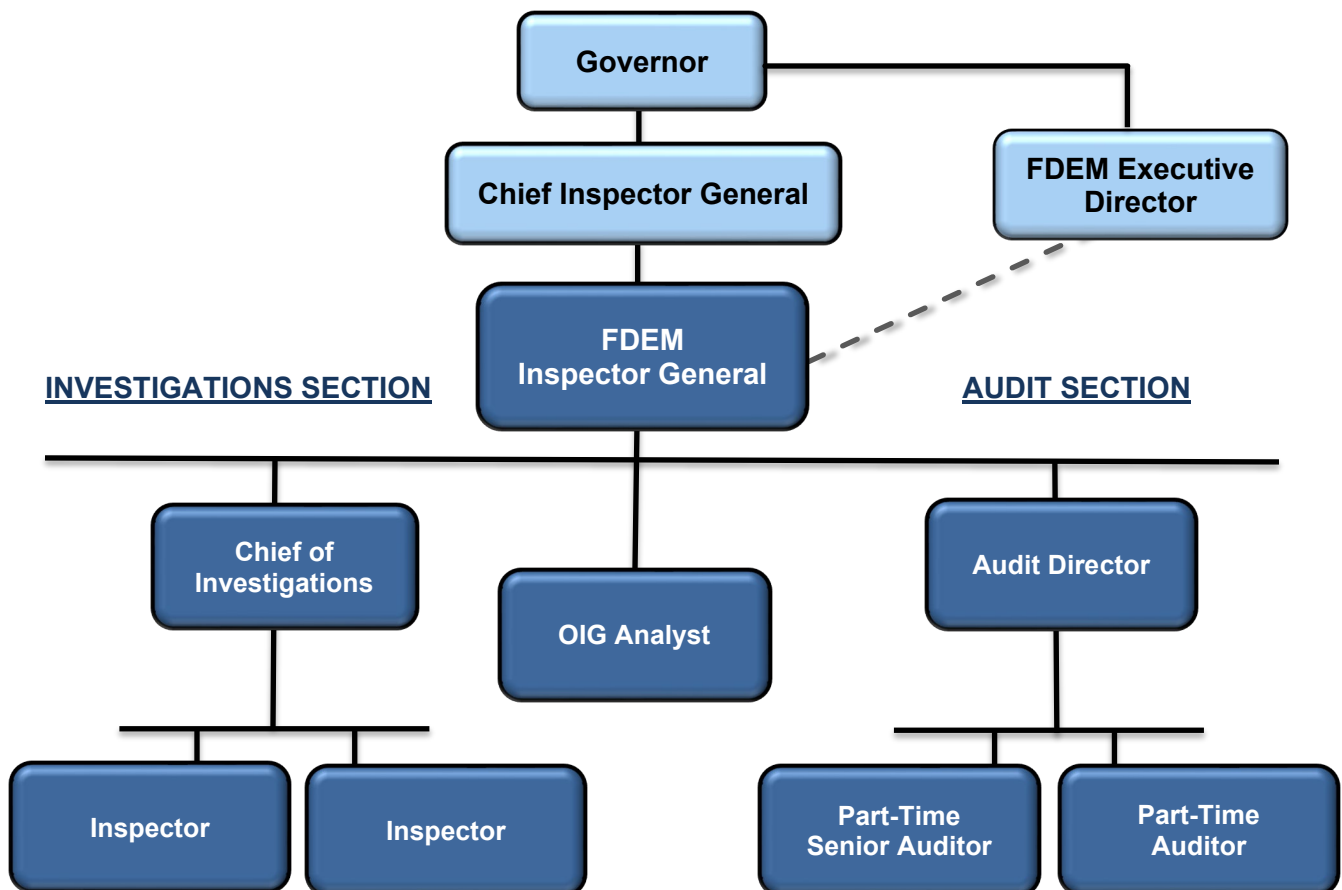
ORGANIZATION

FDEM was established within the Executive Office of the Governor 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 Executive Office of the Governor, FDEM falls under the purview of the Office of the Chief Inspector General (CIG).¹ However, via a Memorandum of Understanding, 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, 2025, the OIG was comprised of eight positions: an Inspector General (Selected Exempt Service [SES]), a Chief of Investigations (Other Personal Services [OPS]), an Audit Director (OPS), two Inspectors (one SES and one OPS), a part-time Senior Auditor (OPS), a part-time Auditor (OPS), and an OIG Analyst (OPS).



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.



RESPONSIBILITIES

During the reporting period, OIG staff members collectively carried out all activities of the OIG, including audit and investigative responsibilities.

In accordance with § 20.055(6), F.S., the **Audit Section** of the OIG provides independent and objective assurance and consulting services designed to add value, improve FDEM's operations, and assist the Agency with achieving its mission. Audit responsibilities include conducting internal audits, coordinating with external auditors, following up on audit findings, and conducting special projects.

The **Investigative Section** of the OIG receives complaints, conducts investigations, and coordinates activities required by § 20.055(7), F.S., and the Florida Whistle-blower's Act (§§ 112.3187-112.31895, F.S.). Activities include maintaining investigative procedures that meet professional investigative standards (see below) and preparing documented proofs of compliance necessary to maintain the OIG's accredited status with the Commission for Florida Law Enforcement Accreditation.

Additionally, during the reporting period, the OIG established an **Inspections Function** within the Investigative 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 auditing and investigative 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.
- *International Standards for the Professional Practice of Internal Auditing* (Red Book), as published by the Institute of Internal Auditors.
 - Internal **audit engagements** are conducted using the Red Book standards or, where appropriate, Yellow Book standards (see below).
- *Generally Accepted Government Auditing Standards* (Yellow Book), as published by the United States Government Accountability Office.
 - Internal **audit engagements** are conducted using Yellow Book standards, where appropriate.
- 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.



INDEPENDENCE AND OBJECTIVITY

In accordance with statutory requirements,² as well as professional auditing, investigation, and inspection standards,³ 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 organization 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 audited, investigated, or 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.

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 actively participating in several professional organizations.

² Section 20.055(7)(d), F.S., requires the OIG to conduct investigations and other inquiries free of actual or perceived impairment to independence.

³ Green Book Standards 1.1, 2.2, and 3.2; Red Book Standard 1100; Yellow Book Standards 3.18-3.20; and CFA Standard 1.05.



PROFESSIONAL DEVELOPMENT

Professional auditing and investigative 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.
- Red Book standards: Internal auditors must enhance their knowledge, skills, and other competencies through continuing professional development.
- 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 AND 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 Fraud Examiner (CFE)
- Certified Information Systems Auditor (CISA)
- Certified Government Auditing Professional (CGAP)
- Certified Public Accountant (CPA)
- Chartered Global Management Accountant (CGMA)
- Licensed Attorney
- Florida Notary Public

PROFESSIONAL AFFILIATIONS

During the reporting period, OIG staff members collectively maintained membership 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 (CFA)
- Information Systems Audit and Control Association (ISACA)
- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Association of Government Accountants (AGA)
- The Florida Bar



AUDIT ACTIVITIES

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.

During the reporting period, the OIG conducted audit engagements, follow-up on prior audit findings, and special projects and reviews that included an annual risk assessment, performance measure review, and completion of the OIG Annual Audit Plan and an Annual Report. The OIG also provided external audit coordination in accordance with § 20.055(2)(g), F.S.

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

AUDIT ENGAGEMENTS

➤ **Cybersecurity Enterprise Audit**
Report No. 25-A001, Issued in June 2025 (**Confidential**)

The OIG conducted a Cybersecurity Enterprise Audit in accordance with the OIG's 2024-2025 Annual Audit Plan. The objective of the audit was to evaluate agency controls and compliance with asset management requirements contained in the Florida Cybersecurity Standards, Rules 60GG-2.001 through 60GG-2.006, Florida Administrative Code (F.A.C), with a focus on 60GG-2.002(1), F.A.C. The final report 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.

➤ **Enterprise Triennial Contracts Audit**
Report No. 25-A002, Issued in June 2025

The OIG conducted a contracts audit that was initiated in accordance with the OIG's 2024-2025 Annual Audit Plan. The objectives of the audit were to evaluate FDEM contracts for compliance with Chapter 287, F.S., and other applicable procurement statutes and administrative rules as well as to analyze the FDEM contracting process to identify any trends in vendor preference. Based on the results of the audit, the OIG made five recommendations to both the Office of Procurement and Contract Management and Executive Management related to instances of noncompliance with procurement requirements established by Chapter 287, F.S., as well as instances where internal controls should be enhanced. Specifically, the following recommendations were made:

1. The Office of Procurement and Contract Management should revise its procedures to require documented evaluations of all responses to Request for Quotes (RFQs) and to document the justification for the vendor selections based on determinations of best value.

**Florida Division of Emergency Management
Office of Inspector General
Annual Report – Fiscal Year 2024-2025**



2. The Office of Procurement and Contract Management should implement a written procedure to require the accumulation and final rankings of evaluator scores be reviewed by an employee other than the employee completing the worksheets. The employees completing those reviews should assert and document that the reviews were conducted.
3. The Office of Procurement and Contract Management should review and revise the standard language used for Request for Proposal (RFP) solicitations to ensure that the evaluation and scoring of future proposals are in accordance with governing statutory requirements.
4. Executive Management should ensure their signatures that execute contractual agreements are dated.
5. The Office of Procurement and Contract Management should provide periodic training to FDEM contract managers regarding the recording of correct and accurate information into FACTS.

PRIOR AUDIT FOLLOW-UP

Pursuant to statutory requirements and professional auditing standards,⁴ the OIG conducted the following follow-up reviews during the reporting period to determine the status of corrective actions taken by management in response to internal and external audit reports:

Internal Audit Follow-Up:

- **Bi-Annual Follow-Up II for FY 2024-2025**
In Progress as of June 30, 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.

- **Bi-Annual Follow-Up I for FY 2024-2025**
Completed December 2024 (**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.

⁴ Sections 20.055(2)(c) and 20.055(6)(h), F.S., and Red Book Standard 2500.

**Florida Division of Emergency Management
Office of Inspector General
Annual Report – Fiscal Year 2024-2025**



➤ **6-Month Status Report to OIG Report No. 23-A002, Cybersecurity Enterprise Audit**
Report Issued July 2024 (**Confidential**)

The OIG conducted a follow-up review to determine the status of corrective actions taken by management in response to OIG Report Number 23-A002, *Cybersecurity Enterprise Audit*, issued in June 2023. The follow-up report 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.

External Audit Follow-Up:

➤ **6-Month Status Report to Auditor General Report No. 2024-174**
Report Issued September 2024

The OIG conducted a follow-up review to the Auditor General's report number 2024-174, *State of Florida Compliance and Internal Controls Over Financial Reporting and Federal Awards For the Fiscal Year Ended June 30, 2023*. The final report was issued by the Auditor General in March 2024 and contained two findings related to FDEM. The OIG's 6-month status report contains management's updated response and actions taken towards implementing the recommendations.

SPECIAL PROJECTS AND REVIEWS

➤ **Risk Assessment and Annual Audit Plan**
Annual Audit Plan Issued June 2025

Section 20.055(6)(i), F.S., requires the Inspector General to develop long-term and annual audit plans based on the findings of periodic risk assessments. During the reporting period, the OIG conducted its annual risk assessment and prepared the OIG's Annual Audit Plan for Fiscal Year 2025-2026 (Plan). The Plan shows individual audits to be conducted and related resources to be devoted to the respective audits during the upcoming fiscal year. The plan also includes a specific cybersecurity audit plan.

The annual/cybersecurity and long-term audit engagements included in the Plan reflect areas of higher risk as identified through the risk assessment process. The OIG's risk assessment methodology included review of previously identified risks updated as applicable based on prior audit and other OIG activities and discussions, with, and information obtained from, the FDEM executive management team. Based on the results of the risk assessment and availability of resources, we identified and ranked potential audit topics using the following risk factors: maturity of control environment, complexity of operations/function, existence of significant change, volume (dollars and transactions), potential for fraud, and potential impacts to the public and Agency operations.

Pursuant to statutory requirements, the Plan was approved by the FDEM Executive Director in June 2025, and a copy of the approved plan was provided to the CIG and Auditor General. The Plan is intended to be a guide to direct the activities of the OIG and may be modified during the year to address changing conditions, priorities, or risks.

**Florida Division of Emergency Management
Office of Inspector General
Annual Report – Fiscal Year 2024-2025**



➤ **Performance Measure Review**
Closed October 2024

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 2024-2025. The scope of the review was to include performance measure results included in FDEM's LRPP for Fiscal Years 2025-2026 through 2029-2030. However, pursuant to Chapter 2024-228, Laws of Florida, Section 106, state agencies were not required to develop an LRPP for Fiscal Year 2025-2026. As such, the project was closed.

➤ **OIG Annual Report for Fiscal Year 2023-2024**
Report Issued September 2024

In accordance with § 20.055(8)(a), F.S., the OIG prepared the OIG Annual Report for the 2023-2024 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 2024 and, pursuant to statute, was provided to the FDEM Executive Director and the CIG.

EXTERNAL 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 of the following audits and surveys conducted by the Florida Auditor General:

- State of Florida Financial and Federal Single Audit for the Fiscal Year Ended June 30, 2025 (in-progress as of June 30, 2025)
- State of Florida Financial and Federal Single Audit for the Fiscal Year Ended June 30, 2024 (Report No. 2025-162, issued March 2025)
- Information Technology (IT) Survey, conducted April 2025

Additionally, OIG staff assisted with coordination of reviews, audits, and/or monitoring visits with the following other external entities:

- The Federal Emergency Management Agency (FEMA)
- Department of Homeland Security, Office of Inspector General (DHS OIG)



INVESTIGATIVE ACTIVITIES

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.

Below is a summary of the investigative and accreditation activities conducted by the OIG during the reporting period:

COMPLAINTS AND 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 62 complaints which were reviewed and evaluated for factual basis and jurisdiction.⁶ The OIG completed two 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.

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.



COMMISSION FOR FLORIDA LAW ENFORCEMENT ACCREDITATION

The Commission for Florida Law Enforcement Accreditation (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 and 2023, 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 scheduled for 2026.

INSPECTION ACTIVITIES

To carry out its statutory responsibilities and mission, the FDEM 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.

The OIG's Inspections Function was established during the reporting period, and a summary of the inspection activities conducted by the OIG during the reporting period is provided below:

INSPECTIONS

➤ **Accounts Payable Process Inspection**
In Progress as of June 30, 2025

The OIG initiated an inspection of the 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.

➤ **Disaster Debris Management Sites (DDMS) Inspection**
Report No. 25-P001, Issued in February 2025

The OIG conducted an inspection of the state-wide implementation of Agency Emergency Order 24-014 as it relates to Public Assistance Grant Program funding administered by FDEM. Our review found no significant issues with the Order's implementation; however, we made recommendations related to data reporting and statewide coordination practices.



OTHER ACCOUNTABILITY ACTIVITIES

Below is a summary of other accountability activities the OIG conducted or participated in during the reporting period:

➤ **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 all 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 17-23, 2024), the OIG disseminated a fraud awareness email campaign that provided daily fact sheets to FDEM staff members. The goals of this campaign were to: (1) help FDEM staff better understand the concept of fraud and (2) provide staff with useful information and tips about how to prevent, detect, and report fraud in the workplace. The daily fact sheets included the following topics: *What is Fraud?*, *Examples of Fraud*, *High Profile Fraud Cases*, *Steps to Eliminate Fraud*, and *Help Catch the Bad Guy Adventure*.

➤ **Internal Audit Awareness Month**

During Internal Audit Awareness Month (May 2025), the OIG developed an email/newsletter campaign that provided FDEM staff members information about internal audits and how they add value to FDEM. Topics covered by the campaign included: *What is an Internal Auditor?*, *Why Conduct Internal Audits?*, and *Different Types of Internal Audits*.

➤ **Single Audit Reviews**

Pursuant to § 215.97, F.S., and Title 2 Code of Federal Regulations (CFR) Part 200, subrecipients that expend \$750,000 or more 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. During the reporting period, the OIG received and reviewed 141 single audit reports.

➤ **Computer Security Incident Response Team**

Pursuant to 60GG-2.005, 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.



➤ **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.

➤ **CIG Enterprise Workgroups**

The FDEM Inspector General participates in enterprise workgroups and other initiatives as requested by the Governor's CIG.

QUALITY ASSURANCE AND IMPROVEMENT PROGRAM

In accordance with professional auditing standards,⁷ the OIG maintains a Quality Assurance and Improvement Program (QAIP) that 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.

⁷ Green Book Standard 1.9; Red Book Standard 1310; and Yellow Book Standards 5.05 and 5.06.



INTERNAL ASSESSMENTS

The OIG conducts periodic internal assessments to evaluate the Audit Section's conformance with professional auditing standards. Below is a summary of the most recent internal assessment conducted by the OIG:

➤ **Periodic Self-Assessment of Internal Audit Activity**
Project No. 25-0007-QAIP – In Progress as of June 30, 2025

The OIG initiated 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 FY.

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.⁸ 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 expected to be completed by the Auditor General in 2026.

⁸ Green Book Standard 1.9; Red Book Standard 1312; and Yellow Book Standards 5.155 and 5.179.

Executive Office of the Governor
Florida Division of Emergency Management

Office of Inspector General
2555 Shumard Oak Boulevard
Tallahassee, FL 32399



ACCOUNTABILITY HOTLINE
REPORT FRAUD

Report Fraud, Waste, Abuse, or Misconduct

FDEM OIG: 1-850-815-4151
Complaint@em.MyFlorida.com

Mandi Mitchell, Esq., CIG, CISA, FCCM
Inspector General