FY 2026-2027 OVERSIGHT PLAN

Florida Division of Emergency Management
Office of Inspector General

Your voice helps stop fraud.

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

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

Accountability Hotline: 850-815-4151
Email: complaint@em.myflorida.com
Website: www.FloridaDisaster.org/OIG

Message From the Inspector General

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

I am pleased to present the FDEM OIG Oversight Plan for Fiscal Year 2026-2027. This plan outlines the audits, inspections, and other activities we anticipate conducting to provide independent, risk-based evaluations of the Agency's programs, systems, and operations.

Grounded in our annual risk assessment process, this Oversight Plan is designed to make the most effective use of available resources. It reflects areas of higher risk and strategic significance, statutory mandates, and input from Agency leadership. In developing the plan, we also considered staff expertise and our coordination with other oversight entities to enhance efficiency and avoid duplication of effort. While the plan offers a structured roadmap for the coming year, it remains flexible so we can address emerging risks, evolving conditions, leadership requests, and shifting oversight priorities.

This year marks an important milestone for the OIG as we transition from a traditional Audit Plan to a comprehensive Oversight Plan that formally incorporates inspections. Established in 2024, our Inspections Function strengthens our ability to provide timely, focused oversight before, during, and after emergency events, while continuing to support a broader view of the Agency's essential business functions. Inspections complement our audits, investigations, and other oversight activities, enabling a more agile and comprehensive oversight strategy. Lessons learned from prior years continue to shape this approach, ensuring our work remains responsive, adaptive, and aligned with Agency objectives.

Our goals remain clear and steadfast: to promote accountability, integrity, and efficiency; to detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses; and to strengthen public trust in government.

Looking ahead, our focus will remain on:

- Identifying and addressing areas of elevated risk;
- Providing value-added oversight that enhances efficiency and operational resilience;
- Promoting transparency, objectivity, and independent review to strengthen public trust; and
- Supporting FDEM through timely observations and practical recommendations.

I extend my sincere appreciation to the dedicated public servants across FDEM and its partner agencies. Your commitment to serving Florida's communities, especially during times of crisis, forms the foundation of the state's emergency management system. Thank you for your professionalism, collaboration, and continued dedication to public service.

I look forward to working with you in the year ahead.

Table of Contents

Message From the Inspector General 3

Background 5

About FDEM 6

OIG Overview 7

Oversight Planning 8

Oversight Priorities by Function 9

Audits 10

Table 1. OIG Annual/Cybersecurity Audit Plan for FY 2026-2027 11

Table 2. OIG Long-Term Audit Plan for FYs 2027-2029 11

Inspections 12

Table 3. OIG Inspection Priorities for FY 2026-2027 through 2028-2029 12

Investigations 13

Other Oversight 14

Background

About FDEM

The Florida Division of Emergency Management (FDEM/Agency) was established within the Executive Office of the Governor pursuant to § 14.2016, Florida Statutes (F.S.). The Agency is responsible for maintaining a comprehensive statewide emergency management program in accordance with Chapter 252, F.S.

FDEM is the state's liaison to federal and local agencies on emergencies of all kinds. The Agency's staff members provide technical assistance to local governments as they prepare emergency plans and procedures, as well as conduct emergency operations training for state and local governmental agencies. These efforts support FDEM's mission of coordinating, collaborating and communicating with all community stakeholders for a more resilient Florida.

The Agency leads the State Emergency Response Team (SERT), an inter-agency organization whose members work closely together to fulfill resource requests from local entities requiring support before, during, and after a disaster. Additionally, FDEM maintains the State Emergency Operations Center (SEOC), which serves as the communications and command center for reporting emergencies and coordinating state response activities alongside county emergency officials.

In 2025, FDEM opened Florida's Central Operations and Coordination Office (FL-COCO) as a hub for disaster logistics and coordination. The facility includes a warehouse that stocks lifesaving supplies such as food, water, and generators.

FDEM administers various state and federal grant programs, including the Public Assistance and Hazard Mitigation programs authorized by the Robert T. Stafford Disaster Relief and Emergency Assistance Act.

FDEM staffs over 400 positions and its annual budget generally exceeds $200 million.

OIG Overview

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 (OCIG).[1] However, under a Memorandum of Understanding, the OCIG has designated a Deputy Inspector General to be permanently assigned to serve as Inspector General for FDEM.

The OIG conducts audits, inspections, investigations, and other oversight activities of FDEM programs and operations to:

- Promote economy and operational efficiency.
- Prevent and detect fraud, waste, and abuse.
- Support the Agency's integrity and public accountability.

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

Vision
Enhancing Public Trust in Government.

Core Values

- **Accountability** — We take ownership of our actions, decisions, and performance, promoting a culture of accountability across FDEM.
- **Integrity** — We uphold our values through honesty, respect, and ethical behavior in all that we do, fostering integrity throughout FDEM.
- **Efficiency** — We aim to deliver high-quality services without wasting time, effort, or resources, championing efficiency at FDEM.
- **Excellence** — We strive to be the best at what we do and continuously improve, supporting FDEM in achieving its mission and objectives.

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

Oversight Planning

This Oversight Plan is intended to guide the oversight activities of the FDEM OIG for the 2026-2027 Fiscal Year. It is based upon the results of our annual risk assessment and aims to provide the best use of available resources and the most effective coverage of the Agency's programs, systems, activities, and processes. It also satisfies the statutory requirement[2] for the OIG to develop annual, cybersecurity, and long-term audit plans.

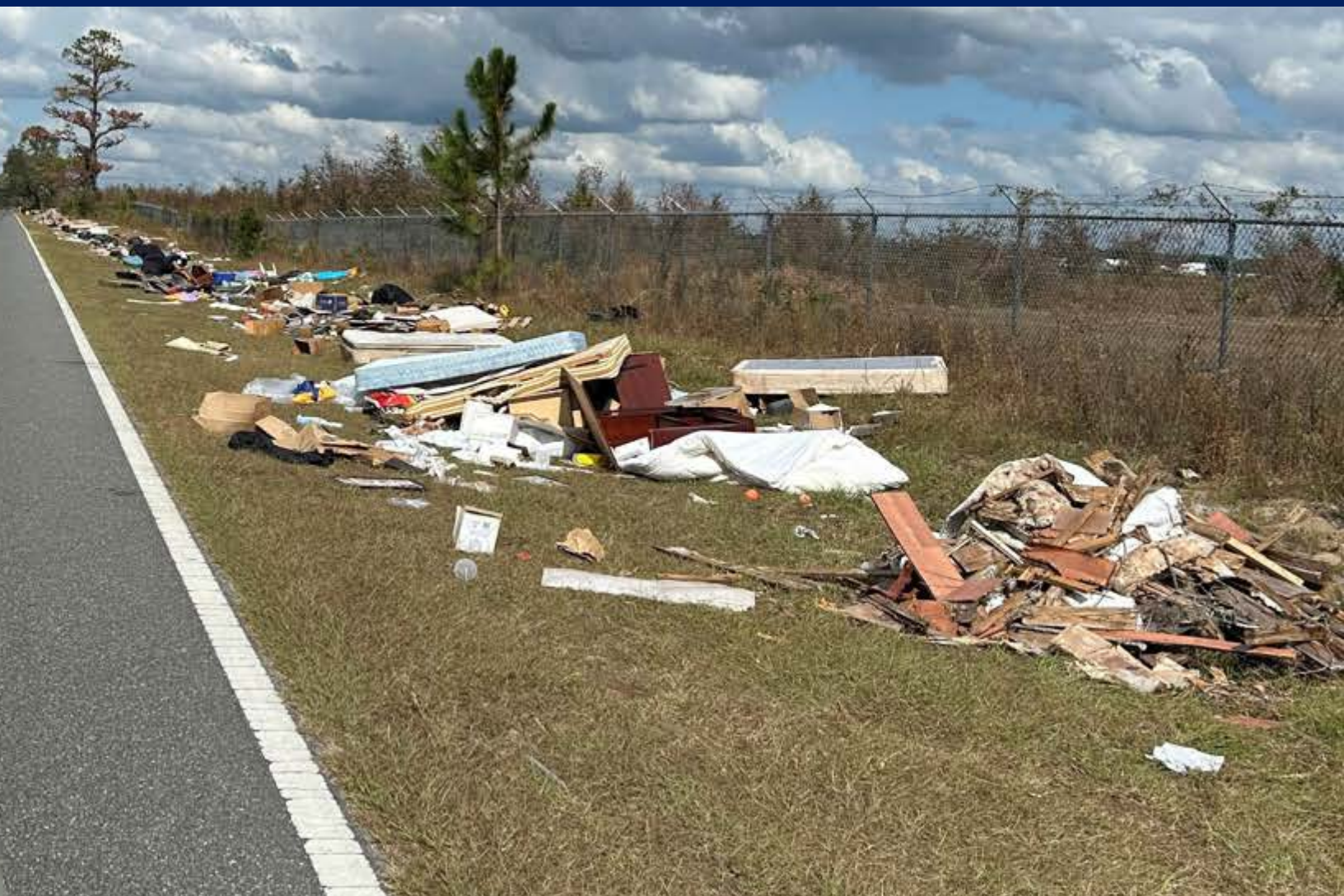
The audit and inspection topics in this year's plan reflect areas of higher risk as well as management priorities identified through our risk assessment process. Resources have also been allocated for investigations, management requests, and other oversight and accountability activities. The plan is 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.

Our risk assessment methodology included surveys, interviews, and discussions with FDEM management, as well as review of the outcome of external audit reports, prior OIG oversight activities, and prior-year risk assessments. The following risk factors were considered during our assessment: maturity of control environment; complexity of operations/function; existence of significant change; financial impact (dollars and transactions); potential impacts to the public and Agency operations; potential for fraud; and need for oversight.

Based on the results of the risk assessment and availability of resources, we reviewed and prioritized audit and inspection topics for inclusion in the plan. The following section presents our oversight priorities by functional area, translating the results of the risk assessment into a structured framework for planned activities.

[2] Section 20.055(6)(i), F.S.

Oversight Priorities by Function



Audits

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

The OIG Audit Section provides independent and objective auditing services designed to add value, improve FDEM's operations, and assist the Agency with achieving its mission. Audits are conducted in conformance with the United States Government Accountability Office's *Government Auditing Standards* (Yellow Book), as well as the Association of Inspectors General's *Principles and Standards for Offices of Inspector General* (Green Book).

Additionally, § 20.055(6)(i), F.S., requires OIG to develop annual and long-term audit plans based on the findings of periodic risk assessments. The plan shall show the individual audits to be conducted during each year and related resources to be devoted to the respective audits. The plan shall also include a specific cybersecurity audit plan. The plan shall be submitted to the agency head for approval.

The Audit Plan on the next page fulfills this statutory requirement. It identifies the allocation of OIG resources for audits planned for the 2026-2027 Fiscal Year (FY) and has been submitted to the FDEM Executive Director for approval.

The Audit Section consists of three OPS[3] positions: an Audit Director, a Deputy Audit Director, and a part-time Auditor. These positions collectively carry out the audit responsibilities of the OIG with oversight provided by the Inspector General. The positions also provide support to the OIG's Inspections and Investigations functions as assigned.

After accounting for staff time dedicated to leave and holidays, as well as other oversight and accountability activities — including external audit coordination, follow-up on prior audit findings, support to the Inspections and Investigations functions, and other OIG responsibilities — the estimated staff hours available for planned audits for FY 2026-2027 are 976 hours. **Table 1** outlines the allocation of those resources.

[3] Other Personal Services (OPS) employment is a temporary employer/employee relationship generally used for accomplishing short term or intermittent tasks. OPS employees do not fill established positions, are not eligible for paid leave, but may be eligible for health insurance.

FDEM OIG Audit Plan for FY 2026-2027

Table 1. OIG Annual/Cybersecurity Audit Plan for FY 2026-2027		
Audit Title	**Purpose**	**Devoted Resources (Budgeted Hours)**
Enterprise Cybersecurity Audit – Supply Chain Risk Management	This will be an Enterprise Cybersecurity Audit conducted at multiple state agencies under the direction of the Office of the Chief Inspector General (OCIG). The audit may focus on compliance with supply chain risk management requirements contained in the Florida Cybersecurity Standards (Chapter 60GG-2, Florida Administrative Code).	720
Enterprise Cybersecurity Audit – Data Protection and Security (Carry-Forward)	This is an Enterprise Cybersecurity Audit conducted at multiple state agencies under the direction of the OCIG. The audit focuses on compliance with data protection and security requirements contained in the Florida Cybersecurity Standards.	190
Grant Management Audit – EMPA (Carry-Forward)	The objective of this audit is to evaluate the Agency's Emergency Management Preparedness and Assistance (EMPA) grant program monitoring processes and procedures to ensure recipient quarterly reports are complete, adequately supported, reflective of eligible activities, and timely submitted.	66
	Total Hours	976

Table 2. OIG Long-Term Audit Plan for FYs 2027-2029	
Audit Title	**Purpose**
Grant Management Audit	This audit will examine FDEM's grant management processes, procedures, and controls for managing selected state and/or federal grant program(s).
Management of Third-Party Service Providers Audit	This audit will examine FDEM policies, processes, procedures, and controls for coordination, management, and oversight of third parties retained to assist the Agency in major project initiatives. The audit may assess operational efficiency and effectiveness and compliance with applicable laws, rules, regulations, and guidance.
Triennial Enterprise Contracts Audit for FY2027-2028	Pursuant to § 287.136, F.S., the OIG shall complete a risk-based compliance audit of all contracts executed by the agency for the preceding three fiscal years. The audit must include an evaluation of, and identify any trend in, vendor preference. This will be an Enterprise Audit conducted at multiple state agencies under the direction of the OCIG.

Pursuant to § 20.055(6)(i), F.S., the Office of Inspector General (OIG) is pleased to present for your approval, our Audit Plan for FY 2026-2027. The audit plan is based upon the results of our annual risk assessment and aims to make the best use of available resources and provide the most effective coverage of the Agency's programs, systems, and operations.

The signature below documents agency head approval of the FDEM OIG Audit Plan for FY 2026-2027.

Approved by: **6/23/2026**

Kevin Guthrie, Executive Director

Inspections

To carry out its statutory responsibilities and mission, the FDEM OIG performs a variety of oversight activities and services in accordance with § 20.055, F.S. Inspections complement other OIG engagement types, such as investigations and audits. Whereas an internal audit or investigation may include a "deep dive," detailed review of an area, an inspection may include a "surface-level," quick assessment of a process across multiple programs. On the other hand, an inspection could also be very narrowly focused on looking at a single transaction within a large system. Inspections are flexible, responsive, and balanced in depth and scope.

The Inspections Function is located within the OIG's Investigations Section, and is responsible for conducting fact-based assessments of FDEM programs and operations, pursuant to the provisions of § 20.055, F.S. The Inspections Function follows the *Principles and Standards for Offices of Inspector General* (Green Book), as published by the Association of Inspectors General.

The table below highlights the Inspection Function's priorities for the next three fiscal years:

Table 3. OIG Inspection Priorities for FY 2026-2027 through 2028-2029

Inspection Topic/Title	Purpose
Governance	Targeted inspection(s) of FDEM governance structures and processes, focusing on the efficiency and effectiveness of the Agency's organizational design and related functions.
Financial Management	Targeted inspection(s) of the Agency's financial management processes, including budgeting, disbursements, reconciliations, and related controls.
Contracts Management	Targeted inspection(s) of the Agency's contract management framework – including grants, vendor agreements, and all other agreements – from creation through closeout.
Emergency Events	Targeted inspection(s) conducted during or after emergency events to assess identified risk areas.
Professionalism (In Progress)	Targeted inspections of selected bureaus or units to assess compliance with Agency professionalism standards.
Conflicts of Interest (In Progress)	Evaluation of Agency policies and procedures for preventing, identifying, and assessing conflicts of interest within grant program activities.
Southern Detention Facility (SDF) (In Progress)	Review of FDEM expenditures related to the SDF to support information needs and future decision-making. Conducted under the direction of the Office of the Chief Inspector General.

Investigations

Pursuant to § 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 in state government.

The OIG Investigations Section 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.). Investigative activities are conducted in accordance with the *Principles and Standards for Offices of Inspectors General* (Green Book), as published by the Association of Inspectors General. Investigative work is also conducted in accordance with the accreditation standards set forth by the Commission for Florida Law Enforcement Accreditation, Inc. (CFA), which means that OIG's investigative work products meet or exceed the highest professional standards for Offices of Inspectors General.

Unlike audits and inspections, which are planned based on identified risks and statutory requirements, investigative activities are not scheduled proactively. While the OIG monitors trends and emerging risk areas to remain vigilant against fraud, waste, and abuse, individual investigations are initiated in response to complaints or allegations received.

After receiving a complaint, we make an initial determination of what action is required. Based on the analysis of the complaint, an investigation may be initiated, or the complaint may be referred to management for appropriate action. In any case, complaints are documented, numbered, and maintained on file.

The OIG does not conduct criminal investigations; rather the Investigation Section notifies the appropriate law enforcement agency when there are reasonable grounds to believe there has been a violation of criminal law. OIG staff coordinate with the law enforcement agency, as appropriate, to resolve the matter.

Other Oversight

In addition to audits, inspections, and investigations, the OIG dedicates resources to the following other oversight and accountability activities:

Follow-up on Corrective Actions
Pursuant to § 20.055(2)(c), F.S., and professional standards, the OIG monitors the implementation of FDEM's corrective action regarding findings and recommendations from prior OIG audits, inspections, and other engagements.

External Audit Coordination and Follow-up
Pursuant to § 20.055(2)(g), F.S., the OIG ensures effective coordination and cooperation between the Auditor General, federal auditors, and other governmental bodies, with a view toward avoiding duplication. Additionally, pursuant to 20.055(6)(h), F.S., the OIG monitors the implementation of FDEM's response to any report on FDEM issued by the Auditor General or by the Office of Program Policy Analysis and Government Accountability.

Performance Measures Review
Pursuant to § 20.055(2)(a) and (b), F.S., the OIG advises in the development of performance measures, standards, and procedures for the evaluation of agency programs; assesses the reliability and validity of the information provided on performance measures and standards; and makes recommendations for improvement, as necessary.

Single Audit Reviews
On behalf of FDEM, the OIG reviews single audit reports received from FDEM subrecipients. The OIG's review is limited to identifying audit findings related to funding awarded by FDEM. When a finding is identified, the OIG notifies FDEM management so that they may take appropriate action.

Chief Inspector General Coordination
At the request of the Governor's Chief Inspector General (CIG), the OIG allocates resources to statewide enterprise priorities as directed by the CIG in consultation with agency inspectors general.

Education and Outreach
The OIG performs outreach activities intended to raise awareness regarding OIG, audit, fraud, and other important topics. Outreach activities include annual campaigns for Internal Audit Awareness Month, International Fraud Awareness Week, periodic newsletters, presentations during FDEM events, and targeted trainings on topics such as grant fraud.

FLORIDA INSPECTORS GENERAL

ENHANCING PUBLIC TRUST