



Florida Division of Emergency Management

Office of Inspector General

Annual Report
Fiscal Year 2023-2024



September 13, 2024



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

September 13, 2024

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 2023-2024

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 2023-2024. This report was prepared pursuant to § 20.055, Florida Statutes, and summarizes the audit engagements, special projects, investigations, and other accountability activities conducted by the Office of Inspector General during the 2023-2024 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



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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 the statutory requirement and summarizes the audit engagements, special projects, investigations, and other accountability activities conducted by the FDEM OIG during the 2023-2024 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, and prevent and detect fraud and abuse in programs and operations.
- Keep the Agency head and the 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 and 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.



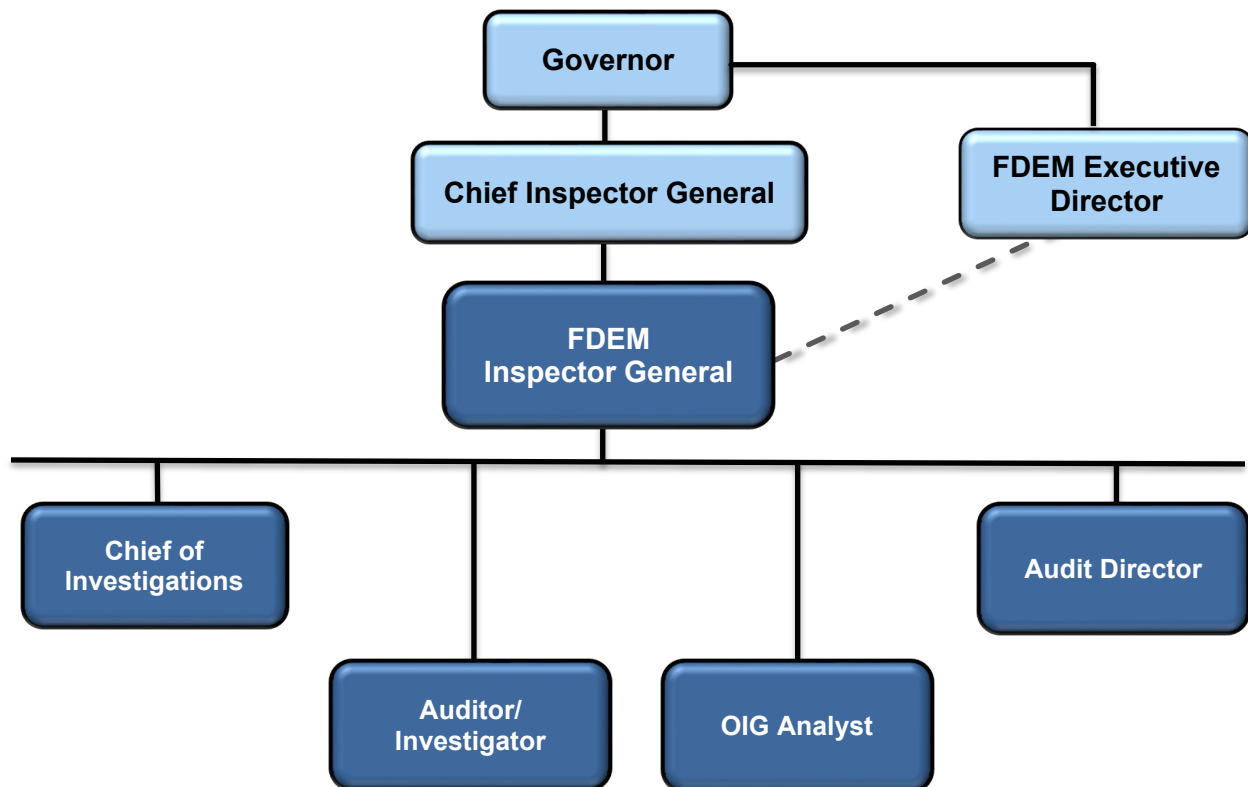
ORGANIZATION

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 an agency 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 be permanently assigned to and serve as Inspector General for FDEM.

ORGANIZATIONAL CHART

As of June 30, 2024, the OIG was comprised of five positions: an Inspector General (Selected Exempt Service), a Chief of Investigations (Other Personal Services (OPS)), an Audit Director (OPS), an Auditor/Investigator (Career Service), 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.

The **Audit Function** 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, management reviews, and special projects.

The **Investigative Function** 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.). Investigative 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.

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 audit and investigative 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. Both **audit and investigative activities** are conducted using 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** may be conducted using Yellow Book standards, where appropriate.
- Commission for Florida Law Enforcement Accreditation (CFA). 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 and investigative 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.

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

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- 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, 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:

- Performing any operational or administrative duties for FDEM or its affiliates.
- Initiating or approving transactions external to the internal audit activity.
- 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, 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.

PROFESSIONAL DEVELOPMENT

Professional auditing and investigative standards require OIG staff members to complete the following training requirements:

- 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.
- Green Book standards: OIG staff performing investigations, inspections, evaluations, reviews, or audits should complete at least 40 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.

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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)
- 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)
- The Florida Bar

AUDIT ACTIVITIES

Per § 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 FDEM OIG conducted audit engagements, special projects and reviews, prior audit follow-up reviews, and an annual risk assessment. Additionally, OIG staff prepared the OIG's Annual Audit Plan, prepared an Annual Report, and provided external audit coordination.

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



AUDIT ENGAGEMENTS

➤ **Cybersecurity Enterprise Audit**

Report No. 24-A001, issued in June 2024 (**Confidential Audit Report**)

The OIG conducted a Cybersecurity Enterprise Audit in accordance with the OIG's 2023-2024 Annual Work Plan. The objective of the audit was to evaluate Agency controls and compliance with incident response, reporting, and recovery requirements contained in the Florida Cybersecurity Standards: Rules 60GG-2.001 through 60GG-2.006, Florida Administrative Code. 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.

➤ **Finance Processes and Procedures (Consulting Engagement)**

Completed April 2024

The OIG conducted a consulting engagement to evaluate financial processes and procedures within the Agency. Based on the results of the review, the OIG made five recommendations to management related to internal controls within the Agency's Office of Budget and Financial Management (OBFM). Specifically, we recommended the OBFM Director:

1. Adopt a risk-based internal control framework for OBFM, such as the GAO Green Book, to design, implement, and operate internal controls to achieve Bureau objectives.
2. Obtain process mapping documentation from the vendor(s) that were hired to do such documentation and use it in developing procedural documents for the Bureau.
3. Develop a mission and vision for OBFM that staff can rally behind.
4. Evaluate the OBFM organizational structure and reporting lines for any needed changes to better enable OBFM's mission, vision, and objectives.
5. Implement an onboarding checklist for the Bureau that includes any needed training for new hires, as well as the initiation of system access requests before date of hire in accordance with FDEM hiring policies.

SPECIAL PROJECTS AND REVIEWS

➤ **Risk Assessment and Annual Audit Plan**

Annual Work Plan issued June 2024

Florida Statutes and professional auditing standards⁴ require 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

⁴ Section 20.055(6)(i), F.S., and Red Book Standards 2010 and 2020.

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and prepared the OIG's *Annual Audit Plan for Fiscal Year 2024-2025* (Plan). The Plan shows the allocation of resources assigned to audits, investigative activities, and other OIG oversight and accountability activities to be conducted during the upcoming fiscal year. The plan also includes a specific cybersecurity audit plan.

The annual and long-term audit projects included in the Plan reflect areas of higher risk as well as management priorities identified through the annual OIG risk assessment process. The OIG's risk assessment methodology included surveys of and discussions with FDEM management, as well as review of prior audit and investigative activities and prior-year risk assessments. Based on the results of the risk assessment, we identified potential audit topics for inclusion in the Plan. The potential topics were reviewed and prioritized based on relative risk factors, including, fraud potential, materiality, management interest, impact of change, and need for audit coverage.

Per statutory requirements, the Plan was approved by the FDEM Executive Director in June 2024, 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 during the plan year and may be modified during the year to address changing conditions, priorities, or risks.

➤ **Performance Measure Review**
Advisory Memorandum issued September 2023

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 2022-2023.

Based on our preliminary review and discussions with FDEM management, we determined that FDEM does not have written procedures regarding the performance measure process nor documented methodologies detailing how to calculate the LRPP performance measure results. Due to the lack of procedures and approved methodologies, the OIG was unable to assess the validity and reliability of FDEM's performance measures. The OIG issued an Advisory Memorandum to management which contained one recommendation:

Recommendation: We recommend FDEM establish written procedures regarding the LRPP performance measures. The procedures should define roles and responsibilities for the performance measure process, as well as approved methodologies for calculating the results for each performance measure.

➤ **OIG Annual Report for Fiscal Year 2022-2023**
Report issued September 2023

In accordance with § 20.055(8)(a), F.S., the OIG prepared the OIG Annual Report for the 2022-2023 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 2023 and, pursuant to statute, was provided to the FDEM Executive Director and the CIG.



PRIOR AUDIT FOLLOW-UP

Pursuant to statutory requirements and professional auditing standards,⁵ 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:

- **24-Month Status Report to OIG Report No. 20-A001, Governance Audit**
Report issued September 2023

The OIG conducted a follow-up review to determine the status of corrective actions taken by management in response to OIG Report Number 20-A001, *Governance Audit*, issued in June 2021. The audit report contained one finding with five recommendations. Based on our follow-up review, we determined that management had completed corrective actions for all recommendations, and the finding was closed.

- **12-Month Status Report to OIG Report No. 22-A002, Cybersecurity Enterprise Audit**
Report issued September 2023 (Confidential Follow-up Report)

The OIG conducted a follow-up review to determine the status of corrective actions taken by management in response to OIG Report Number 22-A002, *Cybersecurity Enterprise Audit*, issued in May 2022. 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.

- **18-Month Status Report to OIG Report No. 22-A001, Contracts Audit**
Report issued December 2023

The OIG conducted a follow-up review to determine the status of corrective actions taken by management in response to OIG Report Number 22-A001, *Contracts Audit*, issued in April 2022. The audit report contained one finding with one recommendation. Based on our follow-up review, we determined that while management had taken steps toward corrective action, the finding remained open.

- **18-Month Status Report to OIG Report No. 22-A002, Cybersecurity Enterprise Audit**
Report issued March 2024 (Confidential Follow-up Report)

The OIG conducted a follow-up review to determine the status of corrective actions taken by management in response to OIG Report Number 22-A002, *Cybersecurity Enterprise Audit*, issued in May 2022. 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.

⁵ Sections 20.055(2)(c) and 20.055(6)(h), F.S., and Red Book Standard 2500.

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External Audit Follow-Up:

- **6-Month Status Report to Auditor General Report No. 2023-174**
Report issued September 2023

The OIG conducted a follow-up review to the Auditor General's report number 2023-174, *State of Florida Compliance and Internal Controls Over Financial Reporting and Federal Awards For the Fiscal Year Ended June 30, 2022*. The final report was issued by the Auditor General in March 2023, and contained three findings and three recommendations related to FDEM. The OIG's 6-month status report contains management's updated response and actions taken towards implementing the recommendations.

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, 2024 (in-progress as of June 30, 2024)
- State of Florida Financial and Federal Single Audit for the Fiscal Year Ended June 30, 2023 (Report No. 2024-174, issued March 2024)
- Information Technology (IT) Survey, conducted March 2024

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)

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.

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- 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.

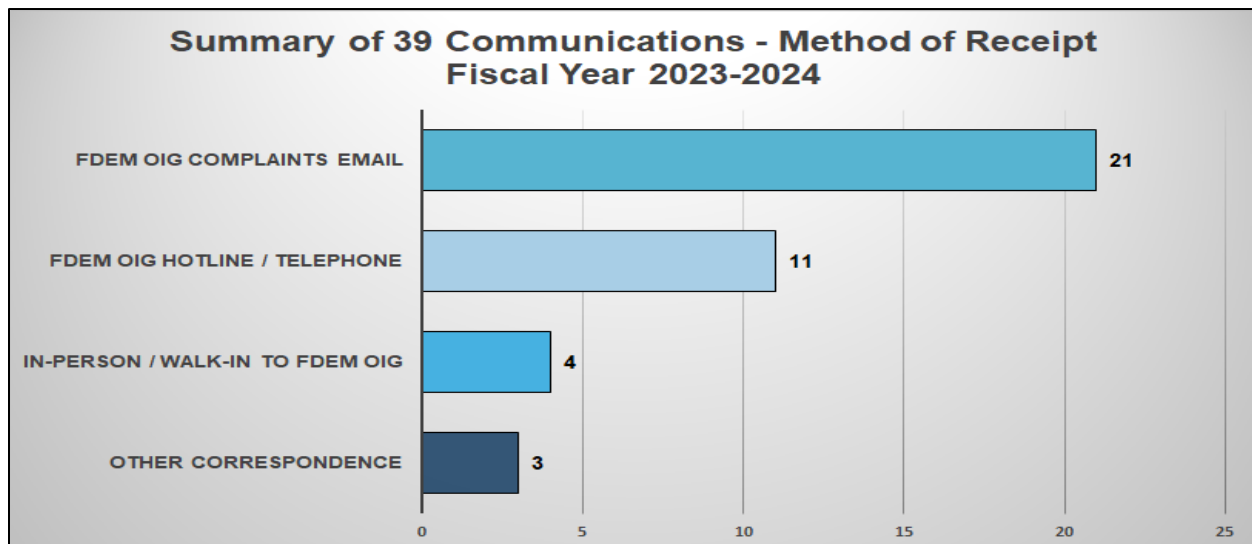
Below is a summary of the investigative and accreditation activities conducted by the OIG during the review period:

INVESTIGATIONS AND COMPLAINTS

The OIG may receive complaints⁶ or other correspondence via telephone, email, letter, in person, referral from an external entity, or any other form of communication. Each communication 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, the disposition of each communication may include, as appropriate:

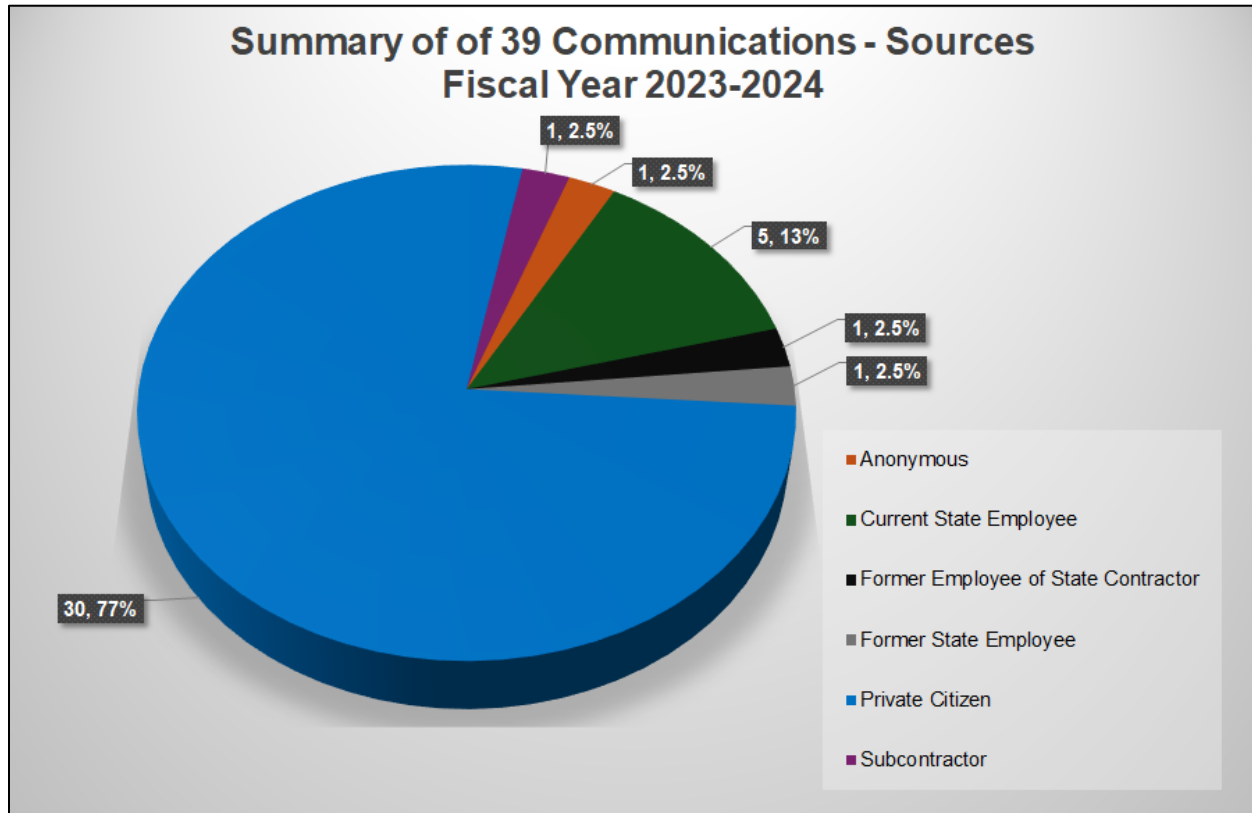
- Assignment for preliminary inquiry;
- Assignment for investigation;
- Referral to FDEM management or other appropriate official; or
- File with no further action necessary.

During the reporting period, the OIG received 39 communications which were reviewed and evaluated for factual basis and jurisdiction.⁷ The method of receipt and the sources of the communications are depicted below:



⁶ 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.

⁷ Jurisdiction refers to whether the OIG has the authority to investigate the violation or acts reported.



The following case summary provides an overview of the inquiries and investigations closed by the OIG during the reporting period:

➤ **Case No. 23-I001Q**
Inquiry Completed July 2023

The OIG performed an inquiry in response to a complaint received regarding potential fraud related to a grant program managed by the Agency. Based on the review, no credible, factual evidence was identified to reasonably suspect that misconduct or a violation of law/Agency directives occurred. As such, further investigation was not warranted, and the matter was closed.

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 undergo a reaccreditation assessment every three years. The assessment process includes a detailed review by an independent authority that allows an 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.

OTHER ACCOUNTABILITY ACTIVITIES

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

➤ **FDEM OIG Newsletter**

The OIG periodically publishes a newsletter intended to raise awareness regarding the OIG and its role within FDEM. The goals of the newsletter 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 12-18, 2023), 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, specifically Procurement Fraud, and (2) provide staff with useful information and tips about how to prevent, detect, and report fraud in the workplace. The daily facts sheets covered the following areas: Fraud Overview, Who Commits Fraud, Why People Commit Fraud, Common Procurement Fraud Schemes, and What You Can Do About Fraud.

➤ **Internal Audit Awareness Month**

During Internal Audit Awareness Month (May 2024), the OIG developed an email campaign that provided FDEM staff members information about internal audit and how it adds value to FDEM. Topics covered by the campaign included: What Is Internal Auditing?, Why Internal Audit Is Important, How Audits Are Selected, The Audit Process, and How to Learn More about Internal Audit and the OIG.

➤ **Single Audit Reviews**

Pursuant to § 215.97, F.S., and Title 2 Code of Federal Regulations (CFR) Part 200, subrecipients that expend the \$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 reviewed 149 single audit reports.



➤ **Computer Security Incident Response Team**

Pursuant to 60GG-2.005, Florida Administrative Code (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 the CSIRT team shall report 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 any major findings and recommendations from internal audit reports or external audit reports issued by the Auditor General from the current fiscal year and the previous fiscal year in the Schedule IX – Major Audit Findings and Recommendations of 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.

➤ **Chief Inspector General Enterprise Workgroups**

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

QUALITY ASSURANCE AND IMPROVEMENT PROGRAM

In accordance with professional auditing standards,⁸ the OIG maintains a Quality Assurance and Improvement Program (QAIP) that covers all aspects of the Audit Function and continuously monitors its effectiveness. The QAIP is designed to help the Audit Function add value and improve FDEM's operations, and to provide assurance that the Audit Function maintains conformity with the Red Book Standards and Code of Ethics, as well as other applicable rules and professional standards. The QAIP also assesses the efficiency and effectiveness of the Audit Function 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 measurement of the OIG's Audit Function. 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:

⁸ Green Book Standard 1.9; Red Book Standard 1300; and Yellow Book Standard 5.02.

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- Engagement supervision.
- Supervisory review and approval of work products.
- Standardized work practices, checklists, and templates.
- Surveying audit clients regarding satisfactory audit practices and areas for improvement.
- Quality improvement steps built into every audit project.

INTERNAL ASSESSMENTS

The OIG conducts periodic internal assessments to evaluate the Audit Function's conformance with the Red Book Standards and Code of Ethics. Below is a summary of the most recent internal assessment conducted by the OIG:

➤ **Periodic Self-Assessment of Internal Audit Activity**
Project No. 23-S002 – Completed September 2022

The OIG conducted a self-assessment to evaluate the Audit Function's conformance with the Red Book Standards and Code of Ethics for the period July 1, 2021, through June 30, 2022. Based on the results of the self-assessment, we determined the OIG's Audit Function generally conforms with the Red Book Standards and the Code of Ethics.

EXTERNAL ASSESSMENTS

Red Book Standards⁹ require external assessments of the OIG's Audit Function be conducted at least once every five years by a qualified, independent assessor or assessment team from outside FDEM. The most recent external assessment of the OIG's Audit Function 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 Function is expected to be completed by the Auditor General in 2026.

⁹ Red Book Standards 1310 and 1312.

Executive Office of the Governor
Florida Division of Emergency Management

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



OIG **HOTLINE**
REPORT FRAUD

Report Fraud, Waste, Abuse, or Misconduct

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

Mandi Mitchell, Esq., CIG, CISA
Inspector General