



ANNUAL REPORT  
2024 - 2025

OFFICE OF  
INSPECTOR GENERAL

August 28, 2025

Dave Kerner, Executive Director  
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Tallahassee, FL 32399

Director Kerner,

This annual report covers the 12-month period ending June 30, 2025, and it summarizes the accomplishments of the Florida Highway Safety and Motor Vehicles (Department) Office of Inspector General (OIG). During this period, the OIG has worked extensively to safeguard the integrity and efficiency of Department programs and investigate those who allegedly abuse them.

Among our accomplishments, we completed 21 audit projects that encompassed Department program audits and consultations to improve internal operations as well as external audits of specialty license plate organizations. Our audit team has continued to expand the breadth of their services and as you will read in this report, identified improvement opportunities within the Department.

This year the investigation team continued its efforts to proactively identify and investigate fraud, waste, and abuse. These accomplishments are the result of the dedicated work of the OIG's professional staff and the support of yourself and the Department management team. In the future, we look forward to continuing our work in support of the Department's mission: *A Safer Florida*.

Respectfully Submitted,



Mike Stacy  
Inspector General





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## Background

The role of the Office of Inspector General (OIG) is to provide a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency within the Department. Section 20.055, Florida Statutes (F.S.), requires the Inspector General to submit to the Executive Director an annual report summarizing its activities during the preceding fiscal year (FY).

This report outlines the engagements and accomplishments of the OIG during the 2024-25 FY and specifically details the activities and reports of the audit and investigative teams that make up the OIG.

## Inspector General Responsibilities

The specific duties and responsibilities of the Inspector General as defined in Section 20.055(2), F.S., include directing, supervising, and coordinating audits, investigations, and management reviews of Department programs and operations. This includes keeping the Executive Director informed of fraud, abuses, and deficiencies, recommending and reporting on corrective actions, reviewing actions taken to improve performance, providing advice on the development and reliability of performance measures, and ensuring coordination and cooperation between the Department and external auditors with a view toward avoiding duplication.

## Internal Audit

Internal Audit provides management with independent and objective assurance reviews and consultation regarding risk

management, control, and governance processes. Audit work is performed in accordance with International Standards for the Professional Practice of Internal Auditing published by the Institute of Internal Auditors and General Principles and Standards for Offices of Inspector General published by the Association of Inspectors General.

Audit projects performed during the FY were based on the results of a risk assessment. An annual risk assessment is conducted by the Internal Audit Section and aids in developing the OIG Annual Work Plan. The Annual Work Plan was based on the results of the risk assessment, prior OIG audit and investigative findings, external audits, and requests from management.

## External Audit Coordination

Internal Audit serves as a liaison to external agencies that audit the Department, monitoring and tracking the findings and recommendations from these external audits, as well as overseeing the Department's management efforts to correct the audit findings. During the year, there were two external audits that required the OIG's coordination.

## Compliance Reviews

Single Audit Reviews – The Department collects and distributes annual use fees for approximately 149 different specialty license plates (SLP) and voluntary contributions (VC) for over 30 organizations. Recipient organizations subject to audit pursuant to Section 215.97, F.S., shall submit a state single audit report in accordance with rules promulgated by the Florida Auditor General. Internal audit staff reviewed 71 state single audit reports submitted by the recipient organizations during the FY.

DUI Program Financial Audits – DUI Programs are required by Rule 15A-10.012, Florida Administrative Code, to submit a certified financial audit and an independent auditor's report on compliance with laws and regulations to the Department annually. Internal audit staff reviewed 18 DUI Program financial audit reports during the FY.

### **Performance Measures Assessment**

Florida law required State agencies to develop long-range program plans that include program outcomes and standards to measure progress toward program objectives. Section 20.055(2), F.S., requires the OIG to perform a validity and reliability assessment of agency performance measures and, if needed, recommend improvements. The review determined that the performance measure assessed for the 2023-2024 Fiscal Year was valid and reliable.

### **Quality Assurance Review**

The purpose of this engagement was to assess the OIG's compliance with the Global Internal Audit Standards issued by the Institute of Internal Auditors. The Quality Assessment Manual, 2024 Edition issued by the Institute of Internal Auditors, was used for the assessment. The scope included the procedures and practices in effect in June 2025. Based on this assessment, it was the opinion that the internal audit activity fully conforms to the Standards.

### **Internal Audit Projects Completed**

The following summaries describe the audit engagements completed by the Internal Audit Section during the FY. Work completed included Department assurance and consulting

services as well as external compliance audits of SLP/VC organizations.

#### **Enterprise Audit of Incident Response, Reporting and Recovery – Report 202324-05**

The purpose of this audit was to evaluate agency controls and compliance with Rules 60GG-2.001 through 60GG-2.006, Florida Administrative Code. The scope included agency cybersecurity policies, procedures, activities, and processes related to incident response, reporting, and recovery – from initial planning and preparation, through implementation, execution, and post-incident review.

Due to the nature of the audit findings and recommendations, the results of this review are confidential and exempt from the provisions of Sections 119.07(1), and 282.318(4)(g), F.S.

#### **FHP Information and Evidence Fund – Report 202425-03**

The purpose of this audit was to evaluate the internal controls over the Information and Evidence (I and E) Fund, and compliance with Florida Statutes, Florida Administrative Code, and Department policies and procedures. The scope included documentation supporting I and E Fund deposits and expenditures for the fourth quarter of the 2023-24 Fiscal Year (April, May, and June 2024).

Based on our examination, the FHP's Bureau of Criminal Investigations and Intelligence (BCII) maintained, in all material respects, effective internal controls for the I and E Fund and operated the I and E Fund in compliance with applicable laws and Department policies and procedures.

#### **Purchasing Card Program – Report 202324-08**

The purpose of this audit was to review and evaluate the Department's Purchasing Card program and determine

compliance with applicable laws and Department policy and procedure. The scope included Department practices and transactions from May 2023 through October 2023.

The audit determined improvements should be made to strengthen purchasing card oversight processes and improve directive controls.

#### Criminal Justice Incentive Pay (CJIP) – Report 202324-17

The purpose of this engagement was to review and evaluate the Department's responsibilities concerning the application of CJIP supplemental payments and determine compliance with applicable laws and Department policy and procedure. The scope included the Department's administration and management of CJIP supplements for the period of July 1, 2023, through May 1, 2024.

The review determined directive controls should be improved to establish clear accountability for CJIP responsibilities and management should ensure members' CJIP roles are properly defined and aligned with the Department's operational structure and are clearly documented.

#### Fuel and Maintenance Card Program (WEX Cards) – Report 202324-21

The purpose of this audit was to review and evaluate the Department's WEX Card program and determine compliance with applicable laws and Department policy and procedure. The scope included practices and WEX card transactions from December 2023 through February 2024.

The audit determined the WEX Card oversight processes and directive controls should be improved.

#### Bureau of Administrative Reviews (BAR) – Report 202324-18

The purpose of this audit was to review and evaluate the efficiency and effectiveness of BAR operations and compliance with applicable laws, Department policy and procedures. The scope included BAR records and operation procedures from July 1, 2023, through December 31, 2023.

The audit determined improvements should be made to ensure the timeliness of hearings, implementation of a formal training manual, and ensuring quality assurance audits are conducted and documented.

#### FHP Fleet Operations – Report 202324-19

The purpose of this audit was to review and evaluate the efficiency and effectiveness of the Department's fleet operations and compliance with applicable laws and Department policy and procedures. The scope included the Department fleet records during the 2022-23 and 2023-24 Fiscal Years.

The audit determined the Department has established a system of internal controls that are generally effective in mitigating key risks associated with fleet operations, acquisition, disposal, and ensuring compliance with applicable laws, policies, and procedures. FHP management should review and evaluate the upfitting model and Central Installation Facility to identify opportunities to increase operational efficiencies.

#### Triennial Enterprise Contracts Audit – Report 202324-04

The purpose of this audit was to review all contracts executed by a state agency to evaluate and identify any trends in vendor preferences. The scope included reviewing the Department's standard two-party agreements, three or more party agreements, revenue agreements, renewals, and

master agreements, along with contract activities and documentation for the 2021-2022, 2022-2023, and 2023-2024 Fiscal Years.

The audit determined the Department generally complied with Chapter 287, F.S. and Section 215.985, F.S., and no trends in unallowable vendor preferences were identified.

#### FHP Smoke and Fog Program – Report 202223-23

The purpose of this consulting engagement was to review and evaluate the smoke and fog road closure process and determine compliance with applicable laws, Department policy and procedure. The scope included all FHP smoke and fog policy and procedures in effect from July 2022 to March 2023.

The review identified opportunities to improve FHP operations including updating the precautionary signs in the Driver's License Handbook, ensuring the cooperative agreement is updated and annual meetings occur as required with the Florida Department of Transportation and the Florida Forest Service, updating the After-Action Report format, and revising training programs.

#### Review of Department Compliance with EO 20-44 – Report 202425-13

The purpose of this engagement was to ensure the Department's compliance with EO 20-44 section 4. The scope included the Department's actions in response to the directives in EO 20-44.

The review determined the Department generally addressed the requirements of section 4; however, Department management should improve communication and coordination regarding responsibilities for reporting requirements. Further, the Department did not require the

one entity named in statute with which it must form a sole source public private agreement to submit executive compensation information.

#### Bureau of Criminal Investigations and Intelligence Procedures – Report 202425-14

The purpose of this advisory was to assess and report on the internal audit of Intelligence Procedures conducted by BCII. The review determined the BCII Intelligence Procedures were generally compliant with the requirements in FHP Policy 22.03.07(d).

#### Specialty License Plate/Voluntary Contributions Audits

Section 320.08062, 320.023, and 322.081 F.S., grants the Department the authority to examine all records relating to the use of SLP and VC funds. During the FY, seven audit reports were issued, six of which contained no recommendations and one with recommendations to improve compliance with statutory requirements related to the specific specialty tag or voluntary contribution.

The following six SLP/VC reports issued during the FY determined the recipient organizations materially complied with applicable laws and policies:

- The Florida Lighthouse Association, Inc. (Visit Our Lights)
- Police and Kids Foundation, Inc. (Fallen Law Enforcement)
- Embry-Riddle Aeronautical University, Inc. (Embry-Riddle Aeronautical University)
- PCMI Properties, Inc. (Horse Country)
- Florida Sheriffs Association, Inc. (Florida Sheriffs Association)



- Flagler College, Inc.  
(Flagler College)

The following SLP/VC audit determined an organization was generally in compliance with applicable laws, policies, and regulations related to the annual reporting:

Florida Agricultural and Mechanical University, Inc. (Florida Agricultural and Mechanical University) – the audit noted compliance could be improved through enhanced recordkeeping and annual reporting of expenditures. The Foundation generally agreed with the findings and recommendations and stated they have implemented corrective actions.

In addition to the seven SLP/VC audits completed during the FY, the OIG conducted one follow-up review and determined management had not implemented corrective action for the recommendations communicated in previous SLP/VC audits:

Guy Harvey Ocean Foundation, Inc. (Protect Our Oceans) – management has not implemented corrective action for the finding and recommendation, and additional deficiencies were noted relating to management’s use of funds for allowable expenditures, as similarly noted in the original finding and recommendation. Further, recordkeeping practices were not sufficient to ensure proper expense classification, and the accuracy and timeliness of the annual report submission needs improvement.

### Status of Prior Recommendations

Section 20.055, F.S., requires the identification of each significant recommendation described in previous annual reports on which corrective action has not been completed. As of June 30, 2025, the following audit reports described in

previous OIG annual reports have significant outstanding recommendations open 12 months or more.

FHP Sworn Employee Hiring and Background Processing (Report 201819-06) - The outstanding recommendation relates to enhancing the selection process to ensure it is conducted in a complete and uniform manner.

COOP/IT DR Program (Report 201819-19) - The outstanding recommendations relate to recovery point objectives.

FHP Evidence Program Audit (Report 201920-18) – The outstanding recommendation relates to improving cash handling procedures and review of currency items.

Dealer Issued Temporary Tags (Report 202223-06) – The outstanding recommendations relate to supervisory reviews and record inspection procedures.

Identity and Access Management (Report 202223-16) – The outstanding recommendations relate to multi-factor authentication, access reviews, and identity proofing.

Application Programming Interface Security (Report 202223-07) – The outstanding recommendations relate to the disaster recovery plan and system security plans.

## Investigations

The Investigations Unit is responsible for receiving complaints and coordinating activities of the Department in accordance with the Whistle-blower’s Act pursuant to Sections 112.3187, and 112.31895, F.S. Additionally, the Unit receives and considers complaints that do not meet the criteria for an investigation under the Whistle-blower’s Act and conducts, supervises, or coordinates such inquiries, investigations, or



reviews as deemed necessary. When there are reasonable grounds to believe there has been a violation of criminal law, a criminal investigation is conducted, and the OIG refers the case to the appropriate state attorney for prosecution. Investigations are conducted in accordance with the Association of Inspectors General Quality Standards for Investigations. Once an investigation report is completed, case disposition is reported to the Executive Director and appropriate managers.

### **Reaccreditation**

Established in 1995, the Commission for Florida Law Enforcement Accreditation, Inc. (CFA) is a council of law enforcement and criminal justice professionals that establish standards for staffing, training, conducting, and documenting the investigative function. In 2008, the CFA introduced an accreditation profession for offices of inspectors general, and in 2010 the OIG went through an initial accreditation assessment and was reaccredited in 2013, 2016, 2019, and 2022. The Investigative Unit is due for reaccreditation in the fall of 2025.

### **Investigative Report Activities**

Complaints are received through many sources and are reviewed to determine an appropriate course of action. During the FY, the OIG closed 26 administrative investigations and 3 criminal investigations. Of the investigations closed, 1 was assistance to an external agency, 5 were within the Division of Motorist Services, and 23 were within the FHP.

Additionally, 210 complaint inquiries were performed to assess allegations, of which 200 were referred to the appropriate

Department functional area for handling and 10 were handled internally by the OIG.

### **Case Summaries**

The following is a summary of each closed investigative report:

20240047: A criminal investigation alleging that a member committed Driver License Fraud was closed by the member's arrest.

20230504: A citizen complaint investigation alleging that a sworn member failed to render aid and failed to have their Mobile Video Recorder (MVR) activated was classified as exonerated.

20240125: A Department investigation sustained an allegation that a sworn member committed an act that constituted DUI. The member received a 320-hour suspension.

20240226: A citizen complaint investigation sustained an allegation that a sworn member engaged in an inappropriate conversation with a minor. The member received a written reprimand.

20240239: A Department investigation alleging that a sworn member spent expended periods of time at their residence during work shift was classified as exonerated. The investigation sustained the allegation that the member took their children to school in an unmarked patrol vehicle. The member received no discipline.

20240246: An allegation that supervision was covering up unethical and criminal behavior of Troopers was determined to be unfounded.

20240254: A citizen complaint investigation sustained an allegation that a sworn member committed an act that constituted Domestic Violence. The member was dismissed.

20240262: An external agency investigation alleging that an FWC Member obstructed an investigation being conducted by another agency was determined to be unfounded.

20230578: A citizen complaint investigation alleging that a sworn member inappropriately touched complainant during an arrest and failed to utilize/activate wireless microphone was determined to be unfounded.

20240298: A citizen complaint investigation sustained the allegations that a sworn member committed domestic battery and child neglect, failed to self-report secondary employment, and failed to answer questions during an administrative investigation. The member was dismissed.

20240304: A Department investigation sustained an allegation that a member accepted gifts and money from a customer. The member was dismissed.

20240305: A Department investigation sustained an allegation that a sworn member attempted to influence a lower ranking member to not contest a traffic citation in court. The member received SES coaching.

20240336: A citizen complaint investigation did not sustain an allegation that a member was rude and discourteous to Law Enforcement Personnel.

20240367: A Department investigation sustained an allegation that a sworn member failed to submit Traffic Crash reports as required by Policy and Florida Statutes. The member was dismissed.

20240382: A citizen complaint investigation sustained the allegations that a sworn member, while off duty, identified themselves as a FHP Trooper, was rude and discourteous, and made threatening remarks to the complainant. The member received counseling.

20240384: A citizen complaint investigation did not sustain an allegation that a sworn member committed an act that constituted Domestic Violence and used illegal drugs.

20240396: A criminal investigation alleging that two members assisted a customer with changing answers on a written exam was closed by the members' arrests.

20240450: A Department investigation sustained an allegation that a member recorded conversations with their supervisors without consent and shared the recordings with co-workers. The member resigned in lieu of dismissal.

20240473: A Department investigation sustained an allegation that a sworn member was rude and discourteous to the public. The member received a 24-hour suspension.

20240491: A citizen complaint investigation sustained an allegation that a member accessed Department resources for non-Department reasons. The member resigned during the investigation.

20240565: A Department investigation did not sustain an allegation that a sworn member committed Domestic Violence.

20240570: A Department investigation sustained an allegation that a sworn member committed improper behavior in the workplace. The member received SES coaching.

20250009: A Department investigation sustained an allegation that a sworn member committed Domestic Battery. The member received a written reprimand.

20240597: A citizen complaint investigation alleging that a sworn member made verbal threats of retaliation towards witnesses in an on-going investigation was determined to be unfounded. The investigation sustained the allegations that the member had a sexual relationship while on duty, committed improper behavior in the workplace, and spent an extended period of time at a location for non-work-related purposes while on duty. The member was dismissed.

20250020: A citizen complaint investigation sustained the allegations that a sworn member made a false report to a Law Enforcement officer and made a false "911" Emergency Call. The member was dismissed.

20250075: A Department investigation sustained the allegations that a sworn member conducted an improper DUI investigation and arrested a subject for DUI without probable cause. Discipline is pending.

20250075: A Department investigation sustained an allegation that a sworn member instructed a subordinate to make an unlawful arrest for DUI. Discipline is pending.

20250137: A citizen complaint investigation sustained an allegation that a sworn member conducted an improper Traffic Homicide investigation. Discipline is pending.

20250162: A Department investigation sustained the allegations that a sworn member failed to respond and assist other Troopers and gave a false statement to a supervisor. The member received a written reprimand.

20250206: A criminal investigation alleging that a member committed acts that constituted Grand Theft, Credit Card Fraud, and Official Misconduct was closed by the member's arrest.



## **Florida Highway Safety and Motor Vehicles Office of Inspector General**

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