

OFFICE OF INSPECTOR GENERAL



ANNUAL REPORT

2025-2026

KRISTOFER B. SULLIVAN,
INSPECTOR GENERAL



INSPECTOR GENERAL SUMMARY

Dear Secretary Perdue and Chief Inspector General Miguel,

On behalf of the Florida Department of Transportation's (Department) Office of Inspector General's (OIG) staff, I am pleased to submit our Annual Report for the State fiscal year ended June 30, 2026. Our OIG team continues to work hard to meet our mission of providing independent and objective investigative and audit services that promote accountability, integrity, and efficiency for the Department and its partners.

Our Audit team provides assurance and consulting services to help ensure the efficiency and effectiveness of Department programs and activities. During this audit period, the Audit team completed 37 work products, including audits and reviews of contracts, grants, operational processes, and information technology. The team continued to conduct engagements, in coordination with the Governor's Chief Inspector General (CIG), and worked closely with Department functional areas to provide insights into Department processes and operations.

Our Investigations team works to protect the Department's resources by deterring and detecting activities such as contract fraud and significant employee misconduct. The Investigations team received 335 complaints and inquiries, opened 23 investigations; referred 242 complaints to Department management; and forwarded 2 complaints to other agencies.

To strength organizational integrity. we conducted statewide fraud awareness briefings for Department personnel and external industry partners. We also continue to refresh our training and fraud hotline to focus on accountability, including how to identify and report fraud, waste, abuse, misconduct, or mismanagement.

The OIG team looks forward to continuing working with Department leadership and our statewide partners to help the Department meet its mission of providing a safe transportation system that ensures the mobility of people and goods, enhances economic prosperity, and preserves the quality of the environment and communities.

DocuSigned by:

Kristofer B. Sullivan

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Kristofer B. Sullivan, CIG, CISA, CFE, CIA
Inspector General
September 28, 2026



TABLE OF CONTENTS

- 1 OIG Leadership
- 2 OIG Organizational Chart
- 3 Audit, External Audit & Special Projects, and Investigations Activity Overview
- 5 OIG 2025-26 Strategic Plan Summary
- 7 Accountability and Fraud Awareness

AUDIT

- 8 Duties and Responsibilities
- 9 Audit Products by Program Area
 - 9 Finance & Administration
 - 12 Strategic Development
 - 15 Transportation Technology
 - 16 Engineering & Operations
 - 17 Other
- 18 External Audit and Special Projects
 - 18 Special Projects
 - 19 External Oversight Coordination Projects
- 21 OIG Statutory Annual Report Requirements

INVESTIGATIONS

- 22 Duties and Responsibilities
- 23 Investigation Products by Program Area
 - 23 Finance & Administration
 - 23 Engineering & Operations
- 27 Other Investigative Activities

QUALITY ASSURANCE & OPERATIONS SUPPORT

- 28 Mission and Quality Assurance Activities
- 29 Training, Certifications, and Affiliations
- 31 Staff Development and Professional Growth
- 34 OIG Staff Accomplishments
- 41 Appendix A
- 45 Accountability Hotline

OIG LEADERSHIP

INSPECTOR GENERAL



KRISTOFER (KRIS) B. SULLIVAN, CIG, CIGI, CIA, CISA, CFE

Mr. Sullivan has served 29 years with the Department's Office of Inspector General. Mr. Sullivan was named Inspector General in August 2018. Prior to being named Inspector General, Mr. Sullivan served as the Department's Director of Audit for six years. Mr. Sullivan currently serves as President of the Florida Chapter of the Association of Inspectors General and previously served as the President of the Tallahassee Chapter of The Institute of Internal Auditors. Mr. Sullivan is Certified Inspector General, Certified Inspector General Investigator, Certified Internal Auditor, Certified Information Systems Auditor and Certified Fraud Examiner.

DIRECTOR OF AUDIT



JOE GILBOY, CIA, CGAP, CIG, CISA, CPM

Mr. Gilboy has over 33 years of service with the State of Florida including over 29 years of professional auditing experience. In August 2009, Mr. Gilboy was appointed as the Director of Audit for the Florida Department of State, Office of Inspector General. In October 2010, Mr. Gilboy joined the Department's Office of Inspector General as the Performance and IT Audit Manager. In 2018, Mr. Gilboy was selected as the Director of Audit. He is a graduate of Florida State University with a bachelor's degree in finance. He is a Certified Internal Auditor, Certified Government Auditing Professional, Certified Inspector General, Certified Information Systems Auditor, and a Certified Public Manager.

DIRECTOR OF INVESTIGATIONS



KIM LIKENS, MPA, CIG, CIGI, CFE, CPM

Mrs. Likens began her state career in 1996 at the Florida Department of Law Enforcement as a Crime Intelligence Analyst. From 2001 to 2007, Mrs. Likens worked as the Deputy Director of Investigations for the Chief Inspector General's Office in the Executive Office of the Governor. In 2008, she worked as a Background Investigator for the Portland Police Bureau, and in 2009, joined the Department's Office of Inspector General as an Investigator. In 2019, she was appointed as the Director of Investigations. Mrs. Likens is a graduate of Florida State University with a bachelor's degree in Criminology and a master's degree in Public Administration. She has earned the designations of Certified Inspector General, Certified Inspector General Investigator, Certified Fraud Examiner, and Certified Public Manager.

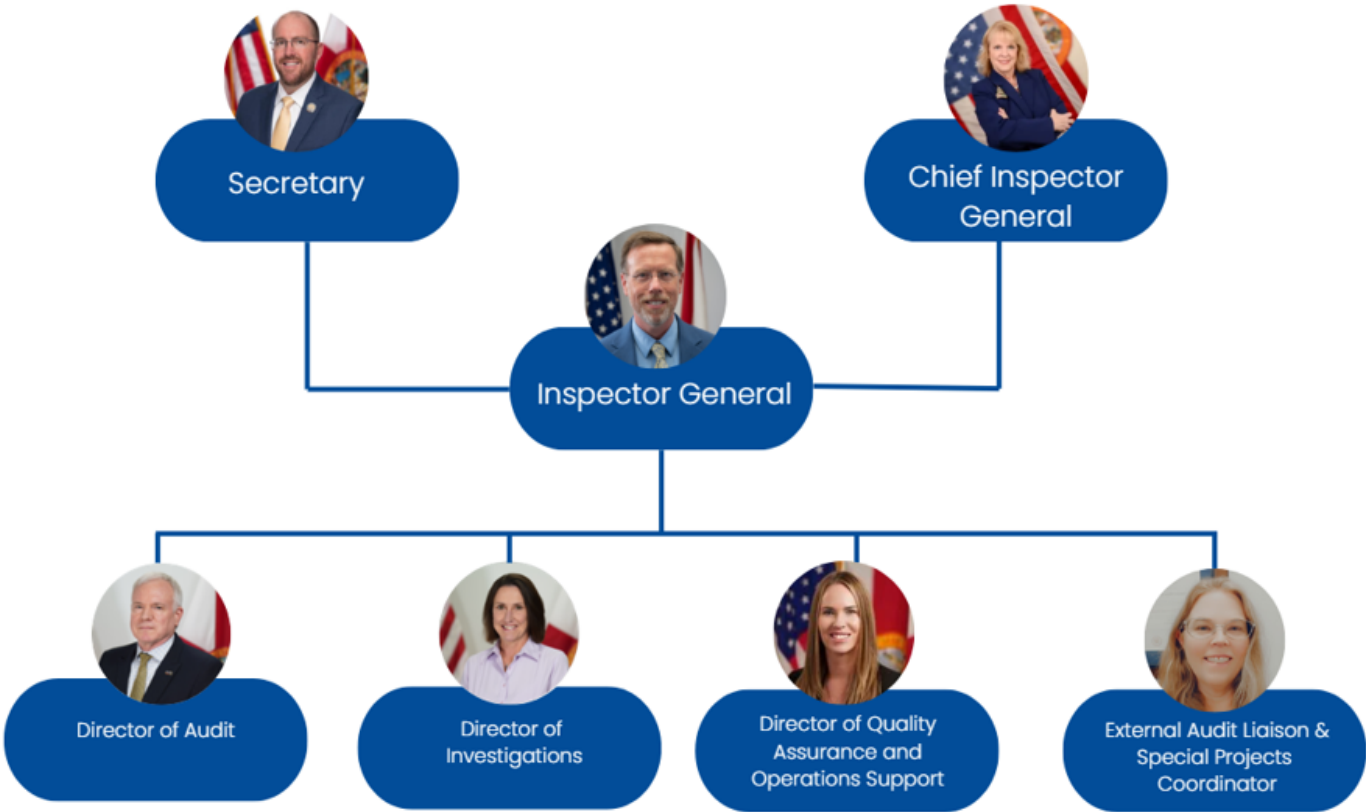
DIRECTOR OF QUALITY ASSURANCE & OPERATIONS SUPPORT



JESSICA MOBLEY, CIA, CIG, CIGA, CPM, FCCM

Ms. Mobley has over 14 years of experience across federal, state, military, and private sectors, specializing in strategic leadership, financial management, auditing, and enhancing organizational efficiency. She was appointed as the Director of Quality Assurance and Operations Support in March 2024. Prior to this role, she served as Deputy Audit Director for Intermodal, Senior Auditor, and Auditor within the Department's Office of Inspector General. Ms. Mobley currently serves as the Senior Vice President of the Tallahassee Chapter of The Institute of Internal Auditors and has previously served as both a Board Member and the Membership Officer for the chapter. She is a graduate of Thomas University with a bachelor's degree in accounting and holds the designations of Certified Internal Auditor, Certified Inspector General, Certified Inspector General Auditor, Certified Public Manager, and Florida Certified Contract Manager.

OIG ORGANIZATIONAL CHART



FDOT OIG GROUP PHOTO 2026



INTERNAL AUDIT ACTIVITY

31 PRODUCTS ISSUED

- 20** Audit Projects Carried Forward from FY 2024-25
- 35** New Projects for FY 2025-26
- 34** Work Plan Projects Initiated for FY 2025-26
- 1** Chief Inspector General Projects

EXTERNAL AUDIT & SPECIAL PROJECTS

3 SPECIAL PROJECTS ISSUED

10 EXTERNAL AUDIT ACTIVITIES

INVESTIGATIONS ACTIVITY

10 PRODUCTS ISSUED

- 7** Investigations Carried Forward from FY 2024-2025
- 2** Cases Worked Jointly with Law Enforcement

335 COMPLAINTS RECEIVED

- 242** Complaints Referred to Management
- 2** Complaints Referred to Outside Agencies
- 23** Cases Opened

19 FRAUD AWARENESS BRIEFINGS CONDUCTED

AUDIT AND INVESTIGATIVE ACTIVITIES COMPLETED

By District

Some projects included more than one district

	Audit Products	Investigation Products	Complaints Referred to Management	Total:
District 1	-	2	16	18
District 2	3	1	13	17
District 3	2	2	9	13
District 4	-	2	22	24
District 5	2	1	28	31
District 6	1	1	8	10
District 7	2	1	18	21
Florida Turnpike Enterprise	2	-	84*	86
Central Office	29	4	44	77
Statewide	2	-	-	2
Total	43	14	242	299

By Program Area

*Primarily SunPass

	E & O	F & A	Strategic Development	Transportation Technology	Florida Turnpike Enterprise	Other	Total:
Audit	6	12	10	2	-	1	31
Investigations	11	1	-	2	-	-	14
Total	15	13	10	2	-	1	41

OIG 2025-26 STRATEGIC PLAN SUMMARY

For FY 2025-2026, the Office of Inspector General redesigned its Strategic Plan to align with the updated Association of Inspectors General (AIG) Principles and the Institute of Internal Auditors (IIA) Global Internal Audit Standards. The new plan establishes five strategic goals with supporting initiatives that both strengthen OIG operations and advance the Department's mission and priorities. These goals focus on conducting projects that enhance safety and operational effectiveness, developing a highly skilled workforce, improving the efficiency and quality of engagements, fostering transparency and accountability, and strengthening communication and collaboration across the Department and with external stakeholders. Together, these initiatives ensure that the OIG remains a trusted resource for oversight while promoting integrity, efficiency, and continuous improvement in support of a safe and sustainable transportation system for Florida. The following is a summary of activities in each strategic area.

1. Conduct Projects Related to the Department's Mission to Provide a Safe Transportation System

The OIG contributed to the accountability, integrity, and efficiency of the Department's safety initiatives by linking 30.65% of our audits and management reviews to the safety initiative, with 50% of those having recommendations based on the results.

We increased the safety knowledge within the OIG by covering safety topics at office meetings, keeping everyone current during hurricane season with alerts and notifications, monitoring the facility for any safety issues, and obtaining training from the Department's Safety Office.

2. Conduct Projects Supporting Core Elements of the Department's Mission

The Department mission is to ensure mobility of people and goods, enhances economic prosperity, and preserves the quality of the state's environment and communities

The OIG contributed to the accountability, integrity, and efficiency of the Department's mobility initiatives by linking 35.48% of our audits, investigations, and management reviews to the mobility initiative, with 75% of those having recommendations based on the results.

Additionally, OIG team actively fostered a collaborative oversight environment by participating in internal Department mobility groups and attending project meeting addressing mobility challenges across the state. OIG staff actively participate in five different American Association of State Highway and Transportation Officials (AASHTO) subcommittees and working groups.

OIG 2025-26 STRATEGIC PLAN SUMMARY

3. Enhance Workforce Development to Recruit, Develop, and Retain OIG staff

The OIG invested in its workforce by providing training, certification, and mentoring opportunities. Employees actively pursued professional credentials and leadership development, with participation in Certified Public Manager, Certified Internal Auditor, Certified Inspector General Auditor/Investigator, Florida Certified Contract Manager, and Certified Information Systems Auditor. Additionally, staff engaged in specialized training such as fraud detection, fraud awareness, and audit best practices, further strengthening the office's technical expertise. The OIG's held its inaugural Annual OIG Training Day bringing together all staff for a full day of professional development and knowledge-sharing.

4. Enhance the Efficiency and Effectiveness of the OIG Functions

The OIG strengthened its operations by ensuring audit projects were initiated and completed on time, with the majority finalized within established timelines. Internal quality assurance reviews of workpapers and products confirmed full compliance with professional standards, while customer satisfaction surveys reflected consistently high ratings averaging 4.91 out of 5. These results demonstrate the office's commitment on timeliness, quality, and stakeholder confidence in its work.

5. Improve Communication

The OIG enhanced transparency and engagement through regular updates with executive leadership, internal presentations, and staff meetings. All OIG staff surveyed reported positive impressions of office communication and training, and 529 FDOT employees statewide attended fraud, waste, and abuse awareness sessions. Consistent touchpoints with the Secretary and district leadership reinforced accountability and ensured agency-wide awareness of OIG activities and priorities.

ACCOUNTABILITY AND FRAUD AWARENESS

The OIG makes a concerted effort to educate Department employees, contractors, consultants, and the public about accountability including recognizing and reporting fraud, waste, abuse, misconduct, or mismanagement.

We do this by:

- Presenting Accountability and Fraud Awareness Briefings in person and virtually.
- Presenting at the Department's Professional Engineer (PE) Training Program, Supervisor's Academy, and Construction Academy.
- Presenting at New Employee Orientation briefings.

Sessions	Attendees
Department Attendees (Statewide)	71
New Employee Orientation (Central Office only)	72
Supervisor's Academy	308
Construction Academy	69
Professional Engineering Training Program	9
Total	529

FDOT Office of Inspector General

Presentation to the
Professional Engineer Trainees



AUDIT

The Audit Section's mission is to promote integrity, accountability, and process improvement by providing objective, timely, and value-added audit services.

Duties and Responsibilities

The Audit Section provides independent appraisals of the performance of Department programs and processes, including the appraisal of management's performance in meeting the Department's information needs while safeguarding its resources. They ensure costs proposed and charged to the Department through contracts and agreements with external entities are accurate, reasonable, and comply with applicable federal and state procurement regulations. The Audit Section follows the International Standards for the Professional Practice of Internal Auditing as published by the Institute of Internal Auditors, Inc., or, where appropriate, in accordance with Generally Accepted Government Auditing Standards.

The Audit Section is comprised of the following units:

Contract Audit Unit

Contract Audit performs audits, examinations, and reviews to include agreed upon procedures and special analyses of contracts and agreements between the Department and external entities to ensure costs proposed and charged to the Department by consultants, contractors and other external groups are accurate, reasonable, and comply with applicable federal and state regulations.

Intermodal Audit Unit

Intermodal Audit performs audits and reviews to determine the allowability of costs associated with various activities including agreements between the Department and railroads, authorities, public transportation entities, and utility companies. Engagements related to rail labor additive rates and invoices; transportation, expressway and bridge authorities; seaport, airport, and transit grants; utility relocation costs; indirect cost allocation and fringe benefit rates; and various accounting services are performed by Intermodal Audit.

Performance and Information Technology Audit Unit

Performance and Information Technology Audit conducts performance audits and management reviews of organizational units, programs, activities, and functions in accordance with applicable professional standards. The term performance audit is used generically to include work classified as program evaluations, program effectiveness and results audits, economy and efficiency audits, operational audits, and value-for-money audits. The work of Performance and Information Technology Audit consists of performance audits, financial audits, performance measures assessment, risk assessment, information technology audits, computer forensic reviews, and data mining.

AUDIT

Audit Products by Program Area

Finance & Administration

Cognizant Reviews- CY 2024- 2025

25C-012, Carr, Riggs & Ingram, LLC., (GAI) Cognizant Review CY 2024

26C-001, D.L. Purvine, CPA, PLLC (WGI) Cognizant Review FY 2024

26C-002, Baker Tilly US, LLP (Atkins) Cognizant Review CY 2024

26C-008, Aldrich CPAs + Advisors LLP (Conzor Engineers) Cognizant Review FY 2024

The purpose of the above engagements was to perform a cognizant review to determine if the architectural and engineering firms audited overhead rates were in accordance with Federal Acquisition Regulations (FAR) 31.201-2 and FAR 31.202, and the Department's governing directives. These reviews resulted in no findings or recommendations, and the firms were determined to be compliant with governing directives.

26I-004, Department FY 2026-27 Indirect Rate Review

At the request of the Office of Comptroller (OOC), the Department's Office of Inspector General (OIG) reviewed the Department's proposed indirect cost allocation rates for future year 2026-27. The OIG has traditionally performed this examination prior to the Department's submission of the proposed rates to the Federal Highway Administration (FHWA) for approval. We determined the underlying risk of miscalculated rates resulting in unallowable charges to federal grants did not justify a full examination prior to rate submission and recommended the OOC, submit the rates to FHWA for review and approval.

26C-004, FTE Section 129(a)(9) Financial Review FY 2024-25 (Over-the-Road Buses)



The purpose of this engagement was to determine if the Florida's Turnpike Enterprise (FTE)'s owned tolling plazas provided equal access for OTRBs under the same terms and conditions as public transportation vehicles. This engagement resulted in one positive finding and no recommendations.

AUDIT

Finance & Administration (continued)

26P-005, HR DAVID Attestation Review

The purpose of this engagement was to determine whether internal controls were in place to protect personal information obtained through the Driver and Vehicle Information Database (DAVID) system, in accordance with the DAVID Memorandum of Understanding (MOU) with the Florida Department of Highway Safety and Motor Vehicles (FLHSMV) and to determine whether requirements of the MOU with FLHSMV were met. This engagement resulted in one positive finding with no recommendations.



26C-005, Department Section 129(a)(3) Financial Review FY 2024-25 (Toll Credits)

The purpose of this engagement was to determine if the Department complied with Title 23 United States Code, Highways, Chapter 1, Federal-Aid Highways, Section 129(a)(3)(A), Toll Roads, Bridges, Tunnels, and Ferries, Limitations on use of toll revenue. This engagement resulted in one positive finding and no recommendations.

26C-006, Department Value Pricing Pilot Program Review FY 2024-25

The purpose of this audit was to verify if Department's owned toll facilities subject to the Value Pricing Pilot Program (VPPP) comply with requirements concerning the limitations on use of revenues as outlined in Section 1012(b) of the Intermodal Surface Transportation Efficiency Act of 1991 (ISTEA), Public Law 102-240. This engagement resulted in one positive finding and no recommendations.



AUDIT

Finance & Administration (continued)

26C-007, Department Section 129(a)(9) Financial Review FY 2024-25 (Over-the-Road Buses)

The purpose of this engagement was to determine if the Department owned and operated tolling plazas provided equal access to OTRBs under the same terms and conditions as public transportation vehicles. The engagement resulted in one positive finding and no recommendations.

25P-007, Purchasing-Card Audit



The purpose of this audit was to determine whether the Department's Purchasing Card (P-Card) program complied with applicable laws, policies, and procedures. Additionally, to determine whether the Department has adequate controls were in place to ensure effective monitoring of the P-Card program. This audit resulted in two positive findings with no recommendations and one opportunity for improvement.

26C-003, FTE Section 129(a)(3) Financial Review FY 2024-25 (Toll Credits)

The purpose of this engagement was to determine if the Department complied with Title 23 United States Code, Highways, Chapter 1, Federal-Aid Highways, Section 129(a)(3)(A), Toll Roads, Bridges, Tunnels, and Ferries, Limitations on use of toll revenue. This engagement resulted in one positive finding and no recommendations.



AUDIT

Strategic Development

24I-006, Ride Solution Transit Audit

The purpose of this engagement was to evaluate the financial management controls of Department funds to ensure invoices and expenses were in accordance with federal regulations, Florida statutes, Department guidelines, and Grant Agreements (Agreement) G1L31 and G2197. This engagement resulted in two findings, with recommendations for corrective action.

25I-006, Jacksonville Port Authority Audit

The purpose of this engagement was to determine if Jacksonville Port Authority's (JAXPORT) written accounting policies and financial management procedures complied with applicable Florida Statutes, Florida Administrative Code (F.A.C.), and relevant Department policies and standard operating procedures. Also to determine whether invoices for the selected grants comply with contractual agreements and Department guidelines, include invoiced allowable expenses, are properly supported by adequate documentation, and comply with applicable Florida Statutes and F.A.C.,. This engagement resulted in two positive findings and no recommendations.

25I-004, Miami-Dade Transportation Planning Organization Audit

The purpose of this engagement was to conduct an audit of Miami-Dade Transportation Planning Organization's (MDTPO) to evaluate accounting and financial management policies, procedures, and processes for compliance with applicable federal regulations, Florida Statutes, and relevant Department policies and standard operating procedures. Additionally, we evaluated whether invoices for Grant Agreement G2894 comply with contractual agreements and Department guidelines, have invoiced expenses which are allowable, properly supported by adequate documentation, and meet applicable federal regulations and Florida Statutes. This engagement resulted in two positive findings and no recommendations.

24I-003, Spaceport Program Audit

The purpose of this engagement was to determine if the Spaceport Program had compliant policies, procedures, and guidance in accordance with Florida Statutes, rules, and other state requirements, as well as to determine if selected invoices for Grant Agreements G1012 and G1O30 complied with Florida Statutes, Department guidelines, and Grant Agreements. This engagement resulted in two positive findings and no recommendations.



AUDIT

Strategic Development (continued)

25I-002, Hillsborough Area Regional Transit Authority (HART) Audit



The purpose of this engagement was to determine if the Spaceport Program had compliant policies, procedures, and guidance in accordance with Florida Statutes, rules, and other state requirements, as well as to determine if selected invoices for Grant Agreements G1012 and G1O30 comply with Florida Statutes, Department guidelines, and Grant Agreements. This engagement resulted in two positive findings and no recommendations.

25I-008, CSX Transportation, Inc. Contract ASS43 Audit

The purpose of this engagement was to determine that CSXT has written accounting policies and financial management procedures that comply with applicable federal regulations, Florida Statutes, and relevant Department policies and standard operating procedures. Whether the invoices for contract ASS43 comply with contractual agreements and Department guidelines. The invoiced expenses were allowable, properly supported by adequate documentation, and met applicable Federal Regulations and Florida Statutes. Additionally, to determine whether the Department provided effective governance over processes, including oversight and performance monitoring, in alignment with federal regulations, Florida Statutes, and Department regulations. This engagement resulted in three positive findings and no recommendations.

26I-005, Florida East Coast Railway (FEC) 2024 Indirect Rates Review

The purpose of this engagement was to determine whether FEC's: calendar year (CY) 2024 indirect rates were reasonable, and based on allowable costs; and supported by transparent and understandable records. We recommend the Department's Freight and Rail Office review and consider approving FEC's CY 2024 indirect cost rates for use in billing costs for railroad-highway projects and communicate this decision to the Federal Highway Administration.



AUDIT

Strategic Development (continued)

26I-003, Okaloosa-Walton Transportation Planning Organization (OKWTPA) Audit

The purpose of this engagement was to conduct an audit of Okaloosa-Walton TPO to evaluate accounting and financial management policies, procedures, and processes for compliance with applicable federal regulations, Florida Statutes, and relevant Department policies and standard operating procedures. We evaluated whether invoices for grant agreement G2U27 complied with contractual agreements, Department guidelines, have invoiced expenses that are allowable, and are properly supported by adequate documentation, and met applicable federal regulations and Florida Statutes. This engagement resulted in three positive findings and no recommendations.

26I-002, CSXT 2024 Indirect Rate Review

The purpose of this engagement was to determine whether CSXT fiscal year 2024 indirect rates are reasonable, based on allocable and allowable costs, and supported by transparent and understandable records. We recommend the Department's Freight and Rail Office review the category rate changes and consider approving CSXT's 2024 indirect cost rates used in billing costs for railroad-highway projects and communicate this decision to the Federal Highway Administration.

25I-007, St. Augustine Airport (NFRA) Audit

The purpose of this engagement was to conduct an audit of the St. Augustine Airport to evaluate accounting and financial management policies and processes for compliance with applicable federal regulations, Florida Statutes, and Department policies and standard operating procedures. We evaluated whether invoices for grant agreement G2L14 complied with contractual agreements and Department guidelines, and have invoiced expenses that are allowable, properly supported by adequate documentation, and met applicable federal regulations and Florida Statutes. This engagement resulted in three positive findings and no recommendations.



AUDIT

Transportation Technology

25P-006, Third-Party Data Sharing and Managed Access Audit

The purpose of this audit was to determine if the Department's third-party governing policies and procedures, as well as its implemented training, were sufficient to ensure confidential and exempt data is protected from unauthorized disclosures; and third-party user access is effectively managed on Department externally facing FTP services and FTA. This audit resulted in one positive finding with no recommendation, one finding with a recommendation, and one opportunity for improvement.

26P-001, CIG Enterprise Project: Data Protection and Security Audit

The purpose of this audit was to evaluate Department controls and compliance with data protection requirements contained in the State of Florida Cybersecurity Standards (Rules 60GG-2.002 and 60GG-2.003, F.A.C.). This audit resulted in four positive findings with no recommendations and 10 opportunities for improvement.



AUDIT

Engineering & Operations

25P-005, Adopt-a-Highway Program Review



The purpose of this audit was to determine if the Department has sufficient policies and procedures related to the Adopt-a-Highway Program to meet the program requirements. Additionally, to determine if the Department was effectively monitoring the program. This audit resulted in two findings with two recommendations.

25P-010, FleetWave System Controls and Inventory Audit

The purpose of this audit was to determine whether the Department's fleet management and inventory control policies and procedures were in accordance with state statutes, rules, and other agency requirements. Additionally, to determine whether the Department maintained accurate inventory records regarding vehicle and mobile equipment in accordance with state statutes, rules, Department, Department of Highway Safety and Motor Vehicles (DHSMV), and Department of Management Services (DMS) requirements. This audit resulted in one positive finding, one finding with a recommendation, and one opportunity for improvement.

26P-003, Safety Grants Consulting Engagement

The purpose of this consulting engagement was to document and evaluate the State Safety Office's Federal Highway Administration Program contract management processes, and to identify opportunities for improved efficiency, consistency, and compliance. This consulting engagement resulted in deliverables consisting of a memorandum, a PowerPoint presentation, and three work flowcharts with process documentation and included four opportunities for improvement.

23I-003, Gadsden County Local Agency Program Audit

The purpose of this engagement was to determine if the Gadsden County Local Agency Program (LAP) financial management procedures, processes, and documentation were maintained in adherence with federal regulations, Florida Statutes, and Department guidelines and Agreements. This engagement resulted in one positive finding and one finding with a recommendation for corrective action.

AUDIT

Engineering & Operations (continued)

26I-001, Osceola County Local Agency Program Audit

The purpose of this engagement was to determine if Osceola County's written accounting policies and financial management procedures comply with applicable federal regulations, Florida Statutes, and relevant Department policies and standard operating procedures. Whether invoices for Grant Agreement G2M32 complied with Florida Statutes, contractual agreements, and Department guidelines, have invoiced expenses which are allowable, and are properly supported by adequate documentation. Additionally, the engagement evaluated whether the Department provided effective governance over processes, including oversight and performance monitoring, in alignment with federal regulations, Florida Statutes, and Department regulations. This engagement resulted in three positive findings and no recommendations.

24C-007, Audit of Contract E7J46

The purpose of this engagement was to determine whether Contract E7J46, Supplemental Agreement 28/Change Order 122, complied with requirements from Section 337.11(9)(b), Florida Statutes, and Section 7.3, of the Construction Project Administration Manual. This engagement resulted in one positive finding and no recommendations.

Other

25P-011, DAVID Attestation - Commission for the Transportation Disadvantaged

The purpose of this review was to determine whether requirements of the Memorandum of Understanding (MOU) with the Florida Department of Highway Safety and Motor Vehicles (DHSMV) were met, and to determine whether internal controls were in place to protect personal information obtained through the DAVID system, in accordance with the Data Exchange MOU with the DHSMV. This review resulted in two positive findings with no recommendations and one opportunity for improvement.



Florida Commission for the Transportation Disadvantaged

External Audits and Special Projects

Special Projects

26E-006, Operational Program Review Equal Opportunity

This review was issued in two parts:

- **Part 1** assessed the Department's compliance with Title VI, Title VII, and related civil rights regulations by examining policies, procedures, and case management practices.
- **Part 2** assessed the Department's compliance with federal and state regulations related to the Disadvantaged Business Enterprise (DBE) and Small Business (SB) programs.



26E-010, SFRTA Review of Onsite Signal Safety Improvement Project

Provided District 4 with a review of the South Florida Regional Transportation Authority's (SFRTA) procurement and contract management related to Request for Proposal (RFP) 23-008 Onsite Signal Safety Improvements (OSSI) Project to determine if appropriate procurement processes were followed.



External Audits and Special Projects

Section 20.055(2)(g), F.S. requires the Inspector General to “Ensure effective coordination and cooperation between the Auditor General, federal auditors, and other governmental bodies with a view toward avoiding duplication.” During the fiscal year, we participated in three (3) external projects, including:

Auditor General

The OIG coordinated, facilitated, and/or monitored inquiries related to:

26E-007, AG Operational Audit - Work Program Construction Contracts

- Operational Audits. The AG issued Q1, Q2, & Q3 reports to the legislature (in the form of letters) describing the status of the Department of Transportation Work Program Construction Projects Pursuant to Chapter 2025-198, Laws of Florida, Specific Appropriation 1877. All three quarterly reports were clean reports with no findings.

25E-010, AG FY24-25 SWFA-SWFS Audit

- Annual Federal Awards Audits. The AG issued Report No. 2026-155, State of Florida - Compliance and Internal Controls Over Financial Reporting and Federal Awards, FYE 6/30/2025 in March 2026. There were no findings related to FDOT.
- Annual Audits of Financial Statements. The OIG provides secondary support to the Office of Comptroller to coordinate activities associated with AG’s annual audits of the Department’s financial statements, performed concurrently with the annual Federal Awards audits. There were no findings related to FDOT for FY24-25
- The AG opened its FY 25-26 audit of Federal Awards/Financial Statements in July 2025.

Office of Program Policy Analysis and Accountability

The OIG coordinated inquiries from the research arm of the Florida State Legislature for the following project, which concluded:

26E-009, OPPAGA - DOT Fleet Management Review

- DOT Fleet Management Project. At the Legislature’s direction, OPPAGA conducted a research project regarding statewide fleet management, to better understand current practices, challenges, and reporting requirements. No report was issued for this research.

External Audits and Special Projects

Six-Month Status Updates

Section 20.055(6)(h), F.S. requires the Inspector General to update the Chief Inspector General (CIG) and Joint Legislative Audit Committee (JLAC) regarding the status of corrective actions taken six (6) months after the AG or OPPAGA have published a report.

- Submitted two reports to the Joint Legislative Auditing Committee regarding the status of recent AG findings. 26E-005 and 008

In addition, Section 20.055(2)(f), F.S. requires the Inspector General to continue providing status updates for corrective actions until each finding is resolved. The OIG issued the following updates during the fiscal year:

Status update report to the CIG and Secretary for six months ended:

- December 31, 2025, for five (5) AG and fifteen (15) OIG outstanding findings.
- June 30, 2025, for five (2) AG and ten (11) OIG outstanding findings.

Other External Audit Liaison Activities

The External Liaison:

- Delivered presentations to internal audit staff as well as New Auditor training session hosted by The Institute of Internal Auditors.
- Acted as lead of the American Association of State Highway and Transportation Officials (AASHTO) Committee on Internal and External Audit Utility Guide Taskforce.
- Assisted Investigations with data analytics.
- Acted as Liaison for the Department of Management Services Florida Retirement System Compliance Audit Monitoring engagement.
- Additional activities included, FY27 LBR Schedule IX, OPPAGA requests (Spaceport and Supply Chain),

OIG STATUTORY ANNUAL REPORT REQUIREMENTS

Section 20.055(8), Florida Statutes require an annual report be submitted, not later than September 30th of each year, summarizing the activities conducted in the prior fiscal year. This report shall include, but is not limited to:

- A description of activities relating to the development, assessment, and validation of performance measures;
 - Due to Long Range Program Plan (LRPP) measures not being required, and no changes to the Department's LRPP Performance Measures, our office has paused the assessment and validation of these measures. Once the legislature requires the LRPP reporting measure to resume, we will continue our assessments.
- A description of significant abuses and deficiencies relating to the administration of programs and operations of the Department disclosed by investigations, audits, reviews, or other activities during the reporting period;
 - During the reporting period, there were no significant abuses and deficiencies relating to the administration of programs and operations of the Department disclosed by investigations, audits, reviews, or other activities. See Appendix A.
- A description of the recommendations for corrective action made by the Inspector General during the reporting period with respect to significant problems, abuses, or deficiencies identified;
 - Although there were no recommendations for corrective action made by the Inspector General during the reporting period with respect to significant problems, abuses, or deficiencies identified, we included all recommendations for corrective action in Appendix A.
- The identification of each significant recommendation described in previous annual reports on which corrective action has not been completed; and
 - Two corrective actions (AG) remain open for significant recommendations reported in previous annual reports in accordance with Section 20.055(8)(c)(4) F.S.
 - 2023-020, User Authorization - Materials Acceptance & Certification System, (Confidential) Please contact the OIG for more information.
 - 2025-115-02, District controls did not always promote, nor did district records always demonstrate, accountability over motor vehicle usage.
- A summary of each audit and investigation completed during the reporting period.
 - See Audit Section beginning on page 9 and Investigation Section beginning on page 23 for summaries.

INVESTIGATIONS

The Investigations Section's mission is to deter, detect, and investigate crimes or misconduct impacting the Department.

Duties and Responsibilities

The Investigations Section investigates Department employees, contractors, vendors, and members of the public who attempt to gain a benefit to which they are not entitled. The Investigations Section operates in accordance with the Association of Inspectors General *Principles and Standards for Offices of Inspector General* accreditation standards established by the Florida Commission for Law Enforcement Accreditation, and works closely with law enforcement partners to accomplish its mission.

The Investigations Section's duties and responsibilities include:

- **Receiving Complaints:** Receiving complaints and coordinating activities of the Department in accordance with the Whistle-blower's Act pursuant to Sections 112.3187-112.31895, Florida Statutes;
- **Conducting Non-Whistleblower Inquires:** Receiving and considering complaints that do not meet the criteria for an investigation under the Whistle-blower's Act and conducting, supervising, or coordinating such inquiries, investigations, or reviews as the Inspector General deems necessary;
- **Reporting Criminal Violations:** Reporting expeditiously to the Florida Department of Law Enforcement or other law enforcement agencies when the Inspector General has reasonable grounds to believe there has been a violation of criminal law.
- **Mantianing Independence:** Conducting investigations and other inquiries free of actual or perceived impairment to the independence of the Inspector General or the Office of Inspector General, including freedom from interference with investigations, timely access to records, and other sources of information; and
- **Issuing Final Reports:** Submitting final investigative reports in a timely manner to the Department's Secretary.

INVESTIGATIONS

Investigation Products by Program Area

Finance & Administration

26-0003-INV, CO - Consultant - Misuse of Department Resources

The Office of Inspector General (OIG) received information regarding potential misconduct by a Department employee, specifically related to a website for their personal business. The website contained numerous Department designs and graphics on display, leading to a concern that intellectual property rights may have been violated and that Department resources may have been used to benefit the employee's personal business.

Based on the interviews conducted, no evidence supports the allegation that the employee misused Department resources. The design materials on the website appear tied to a historically approved practice for consultant portfolio use. The employee denied any inappropriate use of Department time or equipment. As such, the OIG administratively closed this matter.

Engineering & Operations

152-25131, CO - HALFF Associates, Inc. - Concerns of TRC Vendor Approval

The Office of Inspector General (OIG) was notified of concerns related to a potential conflict of interest regarding a Department employee and a contracting firm seeking to do business with the Department. Specifically, the complainant reported that the employee and the contractor were "really good friends" and that the employee should not have sat on the Technical Review Committee (TRC) for the contract awarded to the contractor. As part of this inquiry, the OIG reviewed records, including the TRC selection package, and other pertinent contract documents. The OIG also conducted interviews with relevant staff. Based on the interviews conducted and the records reviewed, the OIG found no evidence to support the allegations of a conflict of interest.

25-0011-INV, District 4 - Concerns of Threatening Behavior (Harassment)

The OIG received information from District management concerning alleged threatening statements made by a Department employee. The OIG conducted interviews with relevant Department employees and based on the interviews conducted, the OIG found no evidence that the employee directly or indirectly threatened any employee. The OIG concluded that the employee's supervisor failed to promptly report the perceived threat, which may have influenced the employee's reactions.

INVESTIGATIONS

Engineering & Operations (continued)

150-25018, District 4 - Third-Party Payee - Concerns of Department Disbursement Process (Theft)

The Florida Department of Transportation (FDOT) Office of Inspector General (OIG) received a complaint forwarded from the Chief Inspector General's Office wherein a complainant reported that an individual received funds from a Right-of-Way (ROW) purchase who was not entitled to the funds. Specifically, the complainant reported that their father accepted funds from the Department related to a taking involving a now-defunct company. The complainant explained that their father is not the correct person identified in the corporate records for the company, and their father willingly accepted the ROW payment totaling \$483,600, despite having no affiliation with the company. This matter was referred to the Florida Department of Law Enforcement (FDLE) for review and prosecutorial consideration. Due to the subject's passing, FDLE closed their criminal case in this regard. The OIG completed an administrative review of the matter and offered observations and recommendations.

26-0002-INV, District 3 - Ceteris, Inc.

The OIG received an anonymous complaint in which the complainant expressed concerns about unfair practices and undue influence by a contractor doing business with the Department. As part of our review, the OIG interviewed staff who served on the Technical Review Committees involved in evaluating the bids that were ultimately awarded to the contractor. Additionally, we interviewed the contractor as well as pertinent Department staff. Based on the interviews conducted and the records reviewed, the OIG found no evidence to support the allegation that favoritism occurred in the awarding of Department contracts to the contractor.

26-0001-INV, District 1 - Facility Manager - Misuse of Department Resources

The OIG received information regarding possible misconduct by a Department employee, wherein it was reported that the employee used a Department vehicle for personal business. Based on the interviews conducted and records reviewed, the OIG determined that the employee utilized a Department vehicle to attend to a personal matter, which did not constitute Department business. However, based on a review of emails and conflicting testimony, the OIG was unable to determine if the employee received management approval to use a Department vehicle for this purpose. It should be noted that, notwithstanding a lack of approval to use a Department vehicle to travel for a personal purpose, the employee was approved to travel in a Department vehicle to attend a business-related function two days later.



INVESTIGATIONS

Engineering & Operations (continued)

26-0003-MR, Manatee Operations Engineer- Conflict of Interest

The Office of Inspector General (OIG) received information regarding a potential conflict of interest on the part of a Department employee, alleging an inappropriate relationship with a subordinate employee. Additionally, the anonymous complainant alleged the employees were using Department vehicles for personal use. The OIG confirmed through interviews that the two employees shared a residence, which could be viewed as a conflict of interest. Both employees denied any personal use of a Department vehicle. Both employees resigned from the Department and the matter was administratively closed.

26-0006-MR, District 6 - Program Engineer - Concerns of Sexual Harassment

On May 21st, 2026, the Office of Inspector General (OIG) received an anonymous complaint alleging that a District Four employee was engaging in “quid pro quo sexual harassment with a victim/ direct subordinate.” The OIG reviewed records and conducted interviews with pertinent Department staff and found no evidence to support the allegation that the employee was engaged in “quid pro quo sexual harassment with a direct subordinate” or any inappropriate personal relationship with a subordinate. Accordingly, the OIG considers this matter closed.

26-0001-MR, District 5 - Equipment Mechanic - Misuse of Department Resources

The OIG received an anonymous complaint wherein the complainant expressed concerns regarding falsified official records and wrongdoing by management at a District Five Operations Office. Specifically, the complainant alleged theft of truck parts and timesheet fraud. The OIG reviewed pertinent records, including timesheets, invoices, and maintenance shop work orders. Additionally, the OIG conducted sworn, recorded interviews with pertinent staff. Based on the interviews conducted and the records reviewed, the OIG found no evidence that any theft had occurred and did not find any instances of timesheet fraud. The OIG provided recommendations to management and administratively closed this matter.

INVESTIGATIONS

Engineering & Operations (continued)

25-0009-INV, D2 - Concerns of Missing Items

On September 10, 2025, the OIG received information regarding an incident that occurred at a weigh station located on a Department-maintained highway. Specifically, it was reported that a Department employee accepted boxes from a truck driver who was passing through the weigh station. Two Department employees reported that on August 7, 2025, an unidentified male driver was witnessed in the weigh station parking lot and had asked for assistance with carrying boxes to the subject's vehicle. The Department employees both reported that they did not assist the driver in carrying the boxes to the subject employee's car. Based on the video footage reviewed, which captured images of the driver placing boxes next to the subject's car, and of the subject placing the boxes in her car, the interviews conducted, and the subject's admission, it is Proved that the employee accepted items of value from a regulated entity in violation of Department policy. There is insufficient evidence to confirm whether the subject came back to the weigh station to dispose of the boxes as they claimed. However, their handling of the situation, specifically failing to immediately report the incident to their supervisor, loading the boxes into their vehicle, and providing inconsistent explanations, demonstrates poor judgment and a breach of expected conduct.



25-0008-INV, CO - Concerns of Inappropriate Behavior

The Florida Department of Transportation (FDOT) Office of Inspector General (OIG) received information forwarded from the Employee Relations (ER) Office wherein they advised the OIG of alleged misconduct. Specifically, the ER Office advised the OIG of a "potential violation of sexual harassment in the workplace" by a Department employee. The OIG conducted interviews and reviewed relevant information in this regard. While the OIG did not find any evidence of sexual harassment, we did offer recommendations regarding workplace interactions

INVESTIGATIONS OTHER ACTIVITIES

In addition to conducting investigative work, the Investigations Section actively contributed to the office's broader mission by engaging in initiatives that supported statewide professional development, public awareness, and collaboration across agencies. Key activities included:

- **Accreditation Support** - Staff assisted other state agency Offices of Inspector General by participating in one mock reaccreditation and one official on-site reaccreditation, sharing best practices, and providing technical expertise to strengthen statewide accountability efforts.
- **Training and Professional Development** - Investigations staff attended and contributed to Commission for Florida Law Enforcement Accreditation (CFA) training, ensuring continued adherence to professional standards and alignment with investigative best practices.
- **Interagency Peer Collaboration** - The Investigations Section partnered with other OIGs and state offices to exchange knowledge, host presentations, and provide investigative insights. Investigations staff also assisted other state agency OIGs with active cases, providing expertise and resources to support their missions.
- **Collaboration with Agencies** - Collaborative outreach efforts included joint initiatives with Texas Department of Transportation OIG, as well as with the Department's Office of Human Resources and Business Growth and Development in delivering "All-Together Style" Awareness Briefings to Department staff.

Through these additional efforts, the Investigations Section demonstrated its commitment not only to high-quality investigative work, but also to advancing accountability, promoting awareness, and strengthening professional networks.



QUALITY ASSURANCE AND OPERATIONS SUPPORT

The mission of the Quality Assurance and Operations Support Section (QAOS) is to ensure quality audit and investigative products that fully comply with all professional and office standards and support the operations of the Office of Inspector General.

The QAOS section's duties and responsibilities are to:

- Ensure OIG policies and procedures are current and designed to conform with professional auditing standards;
- Perform internal assessments in accordance with professional auditing and investigative standards and OIG procedures, such as report reviews and quality assurance reviews of audit working papers;
- Conduct an annual risk assessment, and develop the annual audit work plan, in coordination with the Director of Audit;
- Prepare the annual report;
- Maintain daily operational functions including human resources, facilities management, travel, and inventory;
- Plan and maintain the OIG's budget and segregate duties for Purchasing Card (P-card) transactions and approval;
- Maintain the OIG's information technology infrastructure, such as SharePoint and Internet sites;
- Monitor staff training requirements and completion dates in compliance with professional standards and review training reports monthly;
- Maintain OIG awareness and communication tools (brochures, presentations, surveys, trainings, etc.); and
- Administer and maintain TeamMate, the OIG's Audit project management software.

Total Audit Workpaper Quality Assurance Reviews: 33

Review of Audit Products: 31

Review of Investigations Products: 9

Total Number of Reviews for all Products: 41

TRAINING, CERTIFICATIONS, AND AFFILIATIONS

Professional standards require the OIG's staff to be proficient, competent, as well as collectively possess and apply knowledge, skills, and experience when performing audit and investigative work. Additionally, auditors and investigators should complete Continuing Professional Education (CPE) courses related to their primary responsibilities.

Our auditors adhere to the *Government Auditing Standards* for completing 80 CPE hours in a 2-year period with 24 of those hours being related to government auditing.

Our investigators adhere to the *Principles and Standards for Offices of Inspector General* for completing 40 CPE hours in a 2-year period with 12 of those hours being related to investigations.

The Quality Assurance and Operations Support Section provides oversight of the training program to ensure staff meet the CPE requirements and completed courses are documented adequately. OIG internal Procedure No. 450-a10-008, Training and Professional Development, has guidance on how to identify levels of expertise for meeting organizational requirements. The training program is evaluated regularly to ensure staff needs are being met, ensure the best training sources are used, and maintain an adequate training fund.



Certifications	No. People
CFE - Certified Fraud Examiner	4
CGAP - Certified Government Auditing Professional	1
CIA - Certified Internal Auditor	5
CIG - Certified Inspector General	5
CIGA - Certified Inspector General Auditor	15
CIGI - Certified Inspector General Investigator	9
CISA - Certified Information Systems Auditor	5
CPM - Certified Public Manager	10
FCCM - Florida Certified Contract Manager	19
NP - Notary Public	8

TRAINING, CERTIFICATIONS, AND AFFILIATIONS

American Association of State Highway and Transportation Officials (AASHTO) Annual Meeting

Inspector General Kris Sullivan and Director of Audit Joe Gilboy attended the American Association of State Highway and Transportation Officials (AASHTO) Annual Meeting held from August 17-20, 2025. During the conference, Inspector General Kris Sullivan delivered a presentation titled “Benchmarking of State Department of Transportation Audit Related Services.”

This training provided attendees with valuable insight into how state Departments of Transportation structure, manage, and improve their audit functions. The session highlighted nationwide trends, common challenges, and leading practices in areas such as audit planning, risk assessment, compliance monitoring, and performance measurement

Association of Inspectors General's (AIG) Inspector General Institute



Inspector General Kris Sullivan

Inspector General Kris Sullivan served as an instructor for the Association of Inspectors General's (AIG) Certified Inspector General Auditor (CIGA) course held from March 9-13, 2026. He trained more than 60 audit professionals on topics including Procurement Reviews for Auditors, Process Mapping, Yellow Book and internal auditing requirements, and documenting audit results. This instruction helped attendees strengthen their understanding of core oversight practices, improve the quality and consistency of their audit work, and apply nationally recognized standards in real-world audit environments.

Association of Inspectors General's (AIG) Florida Chapter Training

On June 16, 2026, Inspector General Kris Sullivan, Director of Investigations Kim Likens, and Senior Audit Supervisor Nick Cooper presented a Cognitive Bias training to the Florida Chapter of the Association of Inspectors General (AIG). The presentation introduced attendees to the concept of cognitive bias and its impact on objectivity in investigative and audit work, aligning the discussion with professional standards such as Section 20.055, Florida Statutes, Red Book Principle 2, and Green Book Standard 1.1. The presentation helped participants strengthen awareness of how bias can influence decision-making, improve their ability to maintain independence and objectivity, and apply these principles to real-world oversight activities within the Inspector General community.

STAFF DEVELOPMENT AND PROFESSIONAL GROWTH

The OIG is committed to building a strong, capable workforce through training, certifications, and mentoring opportunities that foster continuous learning, collaboration, and leadership development.

Professional Training and Skill Development

Throughout the year, staff participated in training designed to strengthen technical and professional skills, including:

- **Audit and Investigative Training:** Audit methodologies, investigative techniques, report writing, documentation standards, and ethics.
- **Technology Training:** Power BI, data analytics, Visio, AI fundamentals (ISACA), IT asset management, and fraud detection tools.
- **Leadership and Communication:** Effective communication, professionalism, independence and objectivity, and supervisor/leadership skills.
- **Specialized Programs:** Fraud detection blueprint, audit manager training, and the Journey to Integrated Assurance course.

Certifications and Career Development

Employees advanced their professional qualifications through both certification programs and higher-level academies, including:

- **Certified Public Manager (CPM)** - Two (2) staff members currently enrolled, advanced, and one (1) recently graduated.
- **Certified Internal Auditor (CIA)** - Two (2) staff members are actively studying for various parts of this exam, and one (1) attained certification.
- **Certified Inspector General (CIG), Auditor (CIGA) and Investigator (CIGI)** - Five (5) staff members attained certifications.
- **Certified Information Systems Auditor (CISA)** - Two (2) staff members are actively studying for various parts of this exam, and two (2) attained certification.
- **FDOT Leadership Academy** - One (1) staff member graduated from Leadership Academy.

STAFF DEVELOPMENT AND PROFESSIONAL GROWTH

Knowledge Sharing

On April 17, 2026, the OIG hosted its inaugural OIG Annual Training Day, setting a strong foundation for a standardized, organization-wide learning experience. Developed entirely in-house, the program featured OIG staff presenters leading sessions on Section 20.055, Florida Statute the Green Book internal controls, OIG ethics, bias and objectivity; the OIG Style Guide; and data locations for contracts and grants. Blending technical and behavioral content with interactive elements, the training awarded 7.0 Continuing Professional Education (CPE) hours across audit, ethics, communication, and IT topics. This format measurably enhanced staff knowledge: participants deepened their grasp of statutory responsibilities, strengthened internal-control literacy, sharpened ethical decision-making and objectivity, achieved greater consistency in written work, and improved proficiency in navigating data systems critical to audits and investigations. By showcasing internal subject-matter expertise and fostering cross-functional collaboration, the in-house delivery built shared confidence and ensured the content could be applied immediately to daily operations.

Organizational Engagement

OIG employees contributed beyond individual development by representing the office in workgroups and professional networks, including:

- AASHTO taskforces and working groups;
- Target Zero;
- FHWA coordination meetings;
- IIA Tallahassee Chapter Board and Treasurer roles; and
- AIG training and coordination efforts.



STAFF DEVELOPMENT AND PROFESSIONAL GROWTH

Audit Software Modernization - TeamMate UI Upgrade

The OIG Audit team began using an upgraded user interface (UI) for TeamMate, the office's audit management system. This enhancement modernized the look and functionality of the platform, improving navigation, usability, and collaboration across audit teams. The updated UI supports more efficient audit planning, documentation, and reporting, helping auditors focus more time on analysis and results while maintaining compliance with professional standards.

Responsible Use of AI - Microsoft Copilot

The OIG also expanded its use of Microsoft Copilot, with select staff receiving licenses and participating in targeted training sessions. These efforts focused on understanding how AI tools can support productivity, drafting, data analysis, and process improvement while maintaining appropriate controls and professional judgment.

To support responsible and effective use of AI, the office launched an internal AI Prompt Library and began exploring ways to integrate AI tools into workflows where appropriate. This initiative encourages knowledge sharing, consistency, and innovation while aligning with FDOT policies and ethical standards.

The OIG Collaborative Exchange



The OIG Collaborative Exchange was launched as a refreshed monthly staff-development forum combining the strengths of prior “Let’s Talk Wednesday” discussions and TEC Training sessions. Designed to strengthen a unified “One OIG” culture, the initiative promotes collaboration, shared learning, and professional growth across all levels of the office. Sessions occur monthly, featuring 30-60 minute presentations or trainings followed by conversation and Q&A—open to all staff, including leadership.

Staff are encouraged to contribute by suggesting topics, volunteering subject-matter expertise, and sharing tools, case tips, and best practices—building an engaged, knowledge-sharing community.

Looking Ahead

Together, these technology initiatives reflect the OIG’s commitment to continuous improvement, innovation, and operational excellence. By investing in modern tools and staff training, the office is better positioned to support its mission and adapt to evolving demands in auditing, investigations, and oversight.

OIG STAFF ACCOMPLISHMENTS

Employee of the Quarter Recipients



Emma Valentin, Rebecca Stremcha, Damon Harrison, Arriet Foster

Thank you for being bold, innovative, and/or inspirational, providing a tangible or intangible benefit, and serving as an example, which encourages others.

Employee of the Year



Rebecca Stremcha

Encouraging the Heart

Launched in Spring 2023, this award honors OIG staff who inspire others, celebrate achievements, and foster a positive workplace. The Inspector General proudly presented the award to one deserving recipient.



Cory Barker and Kathy Rush

OIG STAFF ACCOMPLISHMENTS

2024-25 OIG FOCAL Award Winners

Administrative Professional of the Year - Kathy Rush

Kathy Rush demonstrates outstanding operational excellence, dependable professionalism, and exceptional customer service. She offers clear, responsive communication, identifies opportunities to improve processes, and strengthens team culture through collaboration, support, and a positive presence.

Female Role Model of the Year - Heather Strickland

Heather Strickland delivers exceptional performance, inspires others through her integrity and professionalism, and leads by example in every role. She actively mentors colleagues, fosters collaboration, and consistently supports others' growth while advancing FDOT's mission and values.

Rookie of the Year - Rebecca Stremcha

Rebecca Stremcha quickly adapted to her role, producing high-quality work with reliability and strong follow-through. She fits seamlessly into the team, embraces learning opportunities, welcomes feedback, and brings a positive, professional attitude that strengthens team success.



Nick Cooper, Joe Gilboy, Kris Sullivan, Rebecca Stremcha, Heather Strickland, Kathy Rush, and Jessica Mobley

OIG STAFF ACCOMPLISHMENTS

David G. Campbell Quality Award

Barbara Brown-Walton, CIGA, CPM, FCCM, Deputy Audit Director - Intermodal, was honored with the David G. Campbell Quality Award by the American Association of State Highway and Transportation Officials (AASHTO). This prestigious national award recognizes individuals who demonstrate exceptional commitment to quality, innovation, and continuous improvement in transportation programs and practices.

Barbara's leadership, technical expertise, and dedication to excellence have had a significant impact on intermodal audit oversight and quality assurance efforts. Her work reflects the highest standards of professionalism and aligns with AASHTO's core values of accountability, efficiency, and public trust. This recognition is a testament to her sustained contributions to the transportation community and her unwavering commitment to advancing quality within the audit profession.



Barbara Brown-Walton



Leadership Academy



Amy Furney and Kris Sullivan

Leadership Academy builds on the foundation presented in both the Supervisors and Management Academies and focuses on leading people. The course is delivered by a vendor associated with the American Association of State Highway and Transportation Officials (AASHTO) and includes components geared to the transportation industry. Participants are selected by Leadership. The Academy is a two-week (10-day) program focusing on Senior Management Service (SMS) or Selected Exempt Service (SES) managers. The content encourages a broader strategic vision and perspective; builds cross-functional competencies and influences the development of executive problem-solving and leadership skills. Some of the topics covered in the program include leadership style, building high-performance teams, listening skills, working with a multigenerational workforce, motivation, change leadership, and communicating change.

OIG STAFF ACCOMPLISHMENTS

The Certified Public Manager (CPM) program is a nationally recognized program for training and developing public managers and supervisors. It is currently offered in 38 states and by the federal government. The primary goals are to professionalize public management and improve organizational efficiency and effectiveness. This past year, Nick Cooper received his certification.

Certified Public Manager Graduates



Barbara Brown-Walton, Nick Cooper, Lisa Saliba, and Joe Gilboy



OIG STAFF ACCOMPLISHMENTS

Certified Internal Auditor (CIA) is the globally recognized gold standard for internal auditors who evaluate, enhance, and protect organizational value through objective assurance and insight. As the premier designation in internal auditing, the CIA demonstrates mastery of internal audit fundamentals, engagement techniques, and the broader business knowledge needed to assess governance, risk management, and controls.

Certified Internal Auditor



Jessica Mobley

Certified Information Systems Auditor (CISA) is world-renowned as the standard of achievement for those who audit, control, monitor, and assess an organization's Information Technology and business systems. If you are a mid-career professional, the CISA can showcase your expertise and assert your ability to apply a risk-based approach to planning, executing, and reporting on audit engagements.

Certified Information Systems Auditor



Adam Knott and Nick Cooper

OIG STAFF ACCOMPLISHMENTS

The Association of Inspectors General is a professional, non-profit organization that supports and advances the professionalism and integrity of Inspectors General offices. The Association serves as a civic, educational, charitable, and benevolent organization for the exchange of ideas, information, education, knowledge, and training among municipal, local, state, national, and international Inspectors General.

Association of Inspectors General Institute Graduates



Kris Sullivan, Nick Cooper, Keisha Larkin, Emma Valentin, Jessica Mobley, and Gerald Hannah.

Nick, Keisha, and Emma earned the Certified Inspector General Auditor designation.

Jessica earned the Certified Inspector General designation.

Gerald earned the Certified Inspector General Investigator designation.



OIG STAFF ACCOMPLISHMENTS

Fraud Awareness Week Campaign

In recognition of International Fraud Awareness Week (November 16-22, 2025), the Office of Inspector General (OIG) led a statewide campaign to raise awareness regarding the importance of fraud prevention and reporting. To ensure agency-wide reach, packets were distributed to each District and the Florida Turnpike Enterprise. Packets included the OIG Annual Report, informational brochures, flyers, and a poster to be displayed in facility lobbies. A digital version of the poster was also shared with facility managers to allow for broader distribution.

At Central Office, OIG staff hosted an outreach event on November 18, 2025 at the Burns and Barry buildings. Staff greeting employees and distributing materials while reminding staff how to report fraud. Posters and displays were set up in the lobby to reinforce the message throughout the week. This campaign successfully increased visibility of the OIG and reinforced the Department's commitment to accountability, transparency, and integrity.



Appendix A

During the reporting period, no significant abuses, deficiencies, or significant problems were identified through audits, reviews, investigations, or other activities, and no recommendations for corrective action related to significant issues were required. Audit recommendations requiring corrective action are listed below.

24I-006, Ride Solution Transit

This engagement resulted in two findings, with recommendations for corrective action.

Finding 1 - Written Policies and Procedures

We determined The Ride Solution is partially compliant with written accounting policies and financial management procedures in accordance with federal regulations, Florida statutes, and Department policies and procedures. The Ride Solution does not have an adopted and formalized written accounting policy as required by 2 C.F.R. 200.302(b)(7), Financial Management. However, we found The Ride Solution's invoicing desk procedures and processes comply with Rule Chapter 69I-40, Bureau of Auditing, Florida Administrative Code (F.A.C.), the Department of Financial Services Reference Guide for State Expenditures, and the Department Disbursement Handbook.

We recommend the Department's Public Transit Office Manager collaborate with The Ride Solution's management to ensure sufficient policies and procedures are formalized and adopted to comply with federal regulations.

Finding 2 - Financial Management Controls

We determined The Ride Solution's invoiced costs, expenses, and ridership data were in compliance with federal regulations and Florida statutes but were not compliant with the Agreements.³ The Ride Solution's invoiced costs under Agreement G1L31 and G2197 were expended on allowable, reasonable, necessary, and allocable expenses, as outlined in Title 2, Part 200, Code of Federal Regulations. The Ride Solution's invoiced costs for Agreement G2197 invoiced costs are reasonable, based on actual expenses, and are properly documented in accordance with Florida statutes, Department guidelines, and the Agreement. However, the five invoices submitted for Agreement G1L31 and seven invoices for Agreement G2197, representing all invoices for the covered periods, were not submitted within the required timeframe as specified by the Agreement, Section 10(c), Exhibit B, and the Transit Financial Management and Oversight Manual, Section 7.2 Invoice Submittal Frequency.

We recommend the Department's Public Transit Office Manager ensure that the District Two Intermodal Systems Development Modal Manager collaborates with The Ride Solution's management to ensure that future invoices meet the required timeframes for submittal and number of invoices in accordance with Agreements and the Transit Financial Management and Oversight Manual.

Appendix A

25P-006, Third-Party Data Sharing and Managed Access - Confidential

This is a confidential report. Contact the OIG for more information regarding this recommendation and associated corrective action.

25P-005, Adopt-a-Highway Program Review

This audit resulted in two findings with two recommendations for corrective action.

Finding 1 - Policies and Procedures

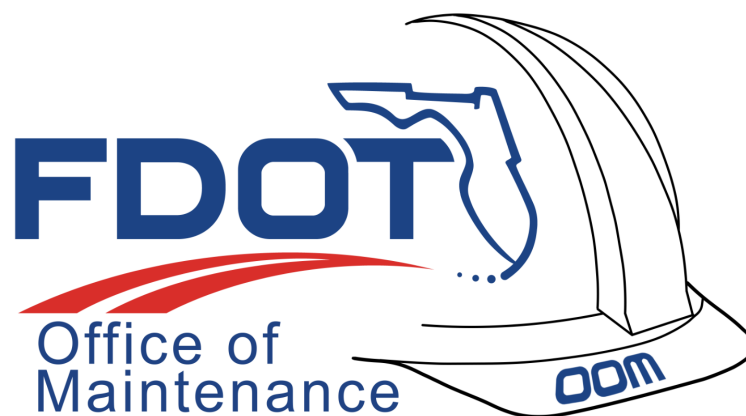
We determined the Department's Office of Maintenance has not created any written policies or procedures that guide the Districts to ensure the effective operation of the program.

We recommend the Office of Maintenance Director ensures appropriate coordination between the Central Office Adopt-a-Highway Program Manager and the Adopt-a-Highway District Coordinators to establish sufficient written policies and procedures for the Districts to ensure the effective operation of the Adopt-a-Highway Program.

Finding 2 - Program Monitoring

We determined the Department and Districts lack sufficient monitoring of the Adopt-a-Highway Program to ensure organizations or groups participating in the program comply with Department goals. We did identify areas of limited monitoring, including training and safety, by the Department.

We recommend the Office of Maintenance Director ensures appropriate coordination between the Central Office Adopt-a-Highway Program Manager and the Adopt-a-Highway District Coordinators to create and establish a sufficient monitoring program with specific written procedures to ensure effective monitoring in compliance with Section 403.4131, F.S.



Appendix A

25P-010, FleetWave System Controls and Inventory

This audit resulted in one finding with a recommendation for corrective action.

We determined the Department's policies and procedures pertaining to fleet management and inventory controls do not specifically reference 10 of 13 applicable requirements from state statutes, rules, and DMS governing documents.

We recommend the Director of the Office of Maintenance coordinate:

- Updating the Mobile Equipment Manual to incorporate the following 10 requirements to ensure it contains current state statutes, rules, and other agency requirements regarding fleet management and inventory controls:
 - DMS must be notified within 30 days of the sale or transfer of a motor vehicle.
 - not altering the appearance of the motor vehicle license plate;
 - returning the license plate to the DHSMV upon sale, trade, or transfer;
 - the Department must add new equipment to the reporting system within 30 days from the date the equipment is received, delete equipment from the system within 30 days from date of disposal, and input any changes or corrections as needed;
 - ensure a complete physical inventory of all property is taken at least once each fiscal year;
 - forms should be used to record the physical inventory and display date of inventory, name of person conducting inventory, etc.;
 - unrecorded property found during an inventory should have an inventory form created;
 - data listed on the inventory forms shall be compared with individual property records and discrepancies should be investigated and corrected;
 - items not located during the inventory process should be reported and investigated; and
 - the State Chief Financial Officer must approve any disposition or removal of unaccounted for items from the property records.
- Communication between the Districts, SMO, and FTE regarding the development and maintenance of the written Standard Operating Procedures and Quality Control Plans to ensure they are complete and sufficiently in compliance with fleet management and inventory controls, statutes, rules, and other agency requirements.



Appendix A

23I-003, Gadsden County Local Agency Program Audit

This audit resulted in one finding with a recommendation for corrective action.

We determined the invoices for the selected grants partially complied with federal regulations, Florida statutes, and Department guidelines.

Gadsden County LAP complied with the use of funds allocated and expended for allowable, reasonable, necessary, and allocable costs for Grant Agreements G1O50, G2880, and G1O68. Gadsden County adhered to the guidelines set forth in the Agreements and followed Title 2, Part 200, Code of Federal Regulations (C.F.R.)- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart E-Cost Principles.

However, Gadsden County LAP did not fully comply with invoice submission timeliness as outlined by Section 7(b) of the Grant Agreements.

We recommend the Department's State Program Administrator ensure that the District 3 Local Programs Coordinator coordinates with the Gadsden County Local Agency Program Office to improve grant invoice timeliness.



ACCOUNTABILITY HOTLINE

Report Fraud, Waste, Abuse,
Misconduct, or Mismanagement.



Someone is using
Department property or
people for personal gain.



Someone is intentionally
misleading the Department
for financial gain.



Someone is receiving
a benefit to
"look the other way."



Someone is committing
other types of fraud,
waste, abuse, misconduct,
or mismanagement.



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