



## OFFICE OF INSPECTOR GENERAL

### OIG Mission

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

### Vision

*Enhancing Public Trust in Government.*

### Core Values

*Accountability,  
Integrity, Efficiency,  
and Excellence*

**MANDI MITCHELL  
INSPECTOR GENERAL**

Revised 3/20/25

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

### FDEM OIG **Accountability Hotline**

CALL: (850) 815-4151

EMAIL:

COMPLAINT@EM.MYFLORIDA.COM

#### Call when you...

- **Think someone is violating laws, rules, or FDEM directives.**
- **Think someone is receiving a benefit to "look the other way."**
- **Suspect gross mismanagement or gross waste of FDEM funds.**
- **Think someone is using FDEM property or people for personal gain.**



For more information about the FDEM OIG, please visit our website at:  
<https://www.florida-disaster.org/OIG>



Preserve Our Culture of Accountability,  
Integrity, and Transparency

### WHO WE ARE

§ 20.055, Florida Statutes (F.S.), creates the Office of Inspector General (OIG) in each state agency to promote accountability, integrity, and efficiency. Within FDEM, the OIG conducts internal audits, inspections, investigations, and other activities to promote economy and efficiency, as well as to prevent and detect fraud, waste, and abuse.

### WHAT WE DO

We perform internal audits, inspections, investigations, and other reviews of FDEM programs and operations to:

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

### ORGANIZATION

The OIG operates under the leadership of the Inspector General, who reports to the Chief Inspector General in the Executive Office of the Governor. Our team is responsible for three distinct functions:

- **Internal Audit**
- **Investigations**
- **Inspections**

## INTERNAL AUDIT

The OIG **Internal Audit** section is part of FDEM's system of checks and balances.

### ***What does Internal Audit do?***

Internal audits provide independent and objective assurance designed to enhance the value and efficiency to FDEM's programs and operations.

Additionally, Internal Audits offer actionable recommendations to strengthen the Agency's compliance, risk management, and design of internal control.

### ***What is an Audit?***

An audit is an assessment of a selected FDEM program, activity, or function which provides management an independent appraisal of whether:

- ❖ Desired results and objectives are achieved efficiently and effectively.
- ❖ Processes are in place to ensure compliance with laws, policies, procedures, and regulations.
- ❖ Financial and operating information is accurate, complete, and reliable.

Internal audits provide the highest level of assurance, assessing compliance, identifying risks, and strengthening the Agency's efficiency and effectiveness.

### ***How are Audits Selected?***

Each year, we work with FDEM management and staff to identify potential engagements to include in our annual and long-term audit plans. Some audits are required by law, while others are chosen based on an annual assessment of risk, which includes analyses of financial and operational impacts, organizational or program changes, likelihood of fraud, and management concerns.

## INSPECTIONS

The OIG **Inspections** function provides targeted, flexible assessments that deliver timely, factual insights to support decision-making.

### ***What is an Inspection?***

- ❖ An inspection is an **independent** assessment of FDEM programs or operations to provide information for decision-making, and make recommendations to improve programs, policies, or procedures.
- ❖ Inspections can be very narrowly focused, looking at a single transaction within a large system, or can look at an overall system of controls.
- ❖ They can also take a broader, multi-disciplinary approach to assessing programs, results, resource management, policies, etc.
- ❖ Inspections are designed to provide factual information to decision-makers in a timely manner.
- ❖ They are designed to be flexible and result in reports that provide meaningful information and recommendations for improvements to increase the Agency's efficiency and effectiveness.

### ***What types of Inspections are there?***

- ❖ Compliance: Evaluates whether activities are performed in compliance with applicable laws, rules, regulations, policies, and/or procedures.
- ❖ Performance: Evaluates the efficiency, effectiveness, and/or economy of operations.
- ❖ Hybrid: Combines elements of a compliance and performance inspection.

### ***How can an Inspection help the Agency?***

Inspections are flexible and responsive, covering various aspects of Agency programs or operations without the depth of an audit or investigation.

## INVESTIGATIONS

The OIG **Investigations** section receives complaints and conducts investigations pursuant to § 20.055, Florida Statutes (F.S.), and the Whistle-blower's Act (§§ 112.3187-112.31895, F.S.).

### ***What Prompts an Investigation?***

An Investigation is typically initiated when the FDEM OIG receives a **complaint**.

A **complaint** is an allegation of misconduct, violation of law or agency directives against any staff member of FDEM or for which the OIG has jurisdiction.

### ***Am I Required to Cooperate?***

§ 20.055, F.S., requires state officers, employees, agencies, special districts, boards, commissions, contractors, and subcontractors to cooperate with OIG investigations.

### ***What is the Whistle-blower's Act?***

The Whistle-blower's Act provides protections for state employees and employees of state contractors who blow the whistle on fraud and abuse within state government.

You may qualify for protections, *including protection of your identity and against retaliation*, when you disclose qualifying information to the OIG, such as:

- ❖ Violations of law that create and present a substantial and specific danger to the public's health, safety, or welfare.
- ❖ Gross mismanagement, gross waste of funds, or gross neglect of duty.

If you wish to report information that you think may qualify you for whistle-blower protection, please contact us immediately.