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Ron DeSantis, Governor
Pedro Allende, Secretary

MEMORANDUM

JLAC received 6.12.25

DATE: June 11, 2025

TO: Pedro Allende, Secretary

FROM: James Landsberg, Interim Inspector General **James Landsberg**
Digitally signed by James Landsberg
Date: 2025.06.11 15:06:55 -04'00'

SUBJECT: Six-Month Corrective Action Status – Project No. FP 2025-38
Auditor General Report No. 2025-072, *Florida Retirement System Pension Plan and Other State Administered Systems Annual Comprehensive Financial Report, Fiscal Year Ended June 30, 2024*

Section 20.055, Florida Statutes, requires the Inspector General to monitor the implementation of the agency's response to any report on the Department of Management Services issued by the Auditor General. The statute further requires the Inspector General to provide a written response on the status of corrective actions taken. This letter fulfills these requirements.

On December 13, 2024, the Auditor General released Report No. 2025-072, *Florida Retirement System Pension Plan and Other State Administered Systems Annual Comprehensive Financial Report, Fiscal Year Ended June 30, 2024*. The report included one audit finding and recommendation. Attached is a document that explains progress made to address the finding and recommendation. Our office determined the Division of Retirement has implemented corrective action.

We will be available to answer any questions you have.

JL/tam

Attachment

c: John Schrader, Chief of Staff
Edric Sanchez, Deputy Secretary
Melinda Miguel, Chief Inspector General
Kathy DuBose, Coordinator, Joint Legislative Auditing Committee

Department of Management Services
Follow-up Project No. FP 2025-38: Six-month Corrective Action Status
Auditor General Report No. 2025-072: *Florida Retirement System Pension Plan and Other State Administered Systems Annual Comprehensive Financial Report, Fiscal Year Ended June 30, 2024*

Finding 2024-001:

Certain Florida Department of Management Services (FDMS) controls over the maintenance of Defined Benefit Plans member benefit information and retirement benefit payments need improvement.

Recommendation: We recommend that the FDMS establish appropriate controls over the maintenance of Defined Benefit Plans member benefit information and retirement benefit payments.

Original of Corrective Action(s) or Explanation of No Action:

In September 2024, FDMS implemented additional procedures to review and evaluate controls over the maintenance of Defined Benefit Plans member benefit information and retirement benefit payments. FDMS is reviewing additional processes to strengthen controls over defined benefit payments.

Projected Completion Date: 1/31/2025

Six-month Corrective Action Status:

The Division of Retirement continued to follow the additional processes implemented in September 2024. In addition, the Division of Retirement conducted a review of employee access to the Defined Benefit Plans member benefit information and retirement benefit payments.

Staff from the Office of the Auditor General are currently conducting an audit of the Integrated Retirement Information System (IRIS) and the annual review of the *Florida Retirement System Pension Plan and Other State Administered Systems Annual Comprehensive Financial Report*. The Office of Inspector General reviewed supporting documentation and considers the corrective action implemented; however, determination to close the finding is pending the current Auditor General's review.