

Mission:

To protect, promote and improve the health of all people in Florida through integrated state, county and community efforts.



Ron DeSantis
Governor

Joseph A. Ladapo, MD, PhD
State Surgeon General

Vision: To be the Healthiest State in the Nation

June 6, 2024

Joseph A. Ladapo, MD, PhD
State Surgeon General
Florida Department of Health
4052 Bald Cypress Way, Bin A-00
Tallahassee, Florida 32399-1701

Dear Dr. Ladapo:

In accordance with state law¹ and the *International Standards for the Professional Practice of Internal Auditing*, I respectfully submit for your approval our office's *Three Year Audit Plan Beginning with Fiscal Year 2024-2025 (Audit Plan)* for the Department of Health (Department).

The *Audit Plan* is based on the results of our risk assessment and discussions with Department management. The process identified areas of elevated risk or importance to management. It was narrowed to a manageable list of projects covering a variety of Department operations and information technology solutions, with consideration of available resources.

The results presented in the enclosed *Audit Plan* represent our proposal of projects for Fiscal Year (FY) 2024-25, with some suggested projects that may be addressed in FY 25-26 and FY 26-27. We will continue to assess risk among the Department's operations throughout the year which may require revisions to the *Audit Plan*.

Please be reminded state law¹ affords the State Surgeon General the ability at any time throughout the year to request our office to perform an audit or review of any program or function that is not included in the *Audit Plan*.

If you have any questions or comments, please let me know.

Sincerely,

Michael J. Bennett, CIA, CGAP, CIG
Inspector General
Office of Inspector General

Approved: _____

Joseph A. Ladapo, MD, PhD
State Surgeon General

MJB/akm
Enclosure

¹ Section 20.055(6), Florida Statutes





Department of Health
Office of Inspector General
Audit Plan
July 1, 2024 – June 30, 2025

Carryover – Complete Unfinished Fiscal Year 2023-2024 Projects:

General Controls at Selected CHDs – 2024 (Review)

Objective: Determine whether county health department (CHD) management has implemented general operating controls over such areas as cash handling, pharmaceuticals, client incentives, environmental health, vehicles, secured areas and server rooms, disaster recovery and business continuity, protection of protected health information (PHI) and personally identifiable information (PII), patient privacy rights, record management, management of information technology resources, dental clinic controls, and building safety. This is an annual project, consisting of a one-day review of a selected CHD, visiting approximately one-third of all CHDs each year.

Central Office's Travel Reimbursement Process (Review)

Objectives: Evaluate Department Policy (DOHP) 56-37-22, *Travel*, and DOHP 56-29-18, *Prompt Payment Compliance*; and determine if policies, procedures, and processes were followed when reviewing and approving travel reimbursement claims at Central Office.

Audit Plan

July 1, 2024 – June 30, 2025

New Projects for Fiscal Year 2024-2025:

Newborn Screening Program Certification – June 30, 2024 (Certification required by state law)

Objective: The Office of Inspector General (OIG) is required by state law¹ to annually calculate the annual direct costs of the uniform testing and reporting procedures of the Newborn Screening Program, including applicable administrative costs, and certify that such costs are related.

Enterprise-wide Cybersecurity Audit (Cybersecurity Audit)

Proposed Objective: The OIG is required by state law to perform an audit of the Department's cybersecurity protections of an automated information system in order to attain the applicable objectives of preserving the confidentiality, integrity, and availability of data, informant, and information technology resources.^{2,3} This engagement will be performed in conjunction with the Executive Office of the Governor, Office of the Chief Inspector General (OCIG).

Annual Attestation - Executive Order Number 20-044

Objective: The State Surgeon General shall annually make certain attestations related to Office of the Governor Executive Order No. 20-44,⁴ which relates to entities named in state law with which the Department must form a sole-source, public-private agreement and all entities that, through contract or other agreement, annually receive 50% or more of their budget from the state or from a combination of state and federal funds. The attestation is to be provided to the Department's OIG by May 31 of each year. The OIG will verify compliance.

Enterprise-wide Compliance Audit of the Department's Contracts (Audit)

Proposed Objective: The OIG is required by state law to complete a risk-based compliance audit every three years of all contracts executed by the Department for the preceding three fiscal years.⁵ The audit must evaluate and identify any trend in vendor preference.⁶ This engagement will be performed in conjunction with the OCIG. The audit was previously completed during the 2021-2022 fiscal year.

General Controls at Selected CHDs – 2025 (Review)

Proposed Objective: Determine whether CHD management has implemented general operating controls over such areas as cash handling, pharmaceuticals, client incentives, environmental health, vehicles, secured areas and server rooms, disaster recovery and business continuity, protection of PHI and PII, patient privacy rights, record management, management of information technology resources, dental clinic controls, and building safety. This is an annual project, consisting of a one-day review of a selected CHD, visiting approximately one-third of all CHDs each year.

The Department's Physical Security and Health Safety at the Capital Circle Office Complex (Review)

Proposed Objective: Evaluate the Department's physical security and health safety controls at the Capital Circle Office Complex and determine if the controls are appropriately working.

The Department's Safety Loss Prevention Program (Review)

Proposed Objective: Evaluate the Department's Safety Loss Prevention Program to ensure compliance with Florida law, rules, policies and procedures and consistent application statewide.

¹ Section 383.14(3)(g), Florida Statutes

² Section 20.055(6)(i), Florida Statutes

³ Cybersecurity is defined in Section 282.0041(8), Florida Statutes

⁴ Office of the Governor Executive Memorandum No. 21-025

⁵ Section 287.136(2), Florida Statutes

⁶ Section 295.187(4), Florida Statutes

Audit Plan
July 1, 2024 – June 30, 2025

Follow-up Audit of Pharmacy Inventory Controls (Audit)

Proposed Objective: Verify corrective action plans from the OIG's June 2017 *Audit of Pharmacy Inventory Controls*, that management reported were implemented have had a positive impact on improving the Bureau of Public Health Pharmacy's processes and procedures.

Long-term Audit Plan

(These projects will be reassessed prior to each fiscal year during the annual Department of Health OIG risk assessment.)

Fiscal Year 2025-2026

Carryover - Complete Unfinished Fiscal Year 2024-2025 Projects

Newborn Screening Program Certification – June 30, 2025

(Annual Certification required by state law)

Annual Attestation - Executive Order Number 20-044

General Controls at Selected CHDs (2026) (Review)

Proposed Objective: Determine whether CHD management has implemented general operating controls over such areas as cash handling, pharmaceuticals, client incentives, environmental health, vehicles, secured areas and server rooms, disaster recovery and business continuity, protection of PHI and PII, patient privacy rights, record management, management of information technology resources, dental clinic controls, and building safety. This is an annual project, consisting of a one-day review of a selected CHD, visiting approximately one-third of all CHDs each year.

Cybersecurity Audit of a Selected Information System (Cybersecurity Audit)

Proposed Objective: The OIG is required by state law to perform an audit of the Department's cybersecurity protections of an automated information system in order to attain the applicable objectives of preserving the confidentiality, integrity, and availability of data, informant, and information technology resources.^{7,8}

Selected Programmatic Processes at the Department of Health in Pinellas County (Audit)

Proposed Objective: Examine selected programmatic and administrative processes at DOH-Pinellas, which may include travel and programmatic processes.

Selected Contract(s) Funded by Member Projects 2025-2026 (Audit)

Proposed Objective: Review selected contracts to determine appropriate contract management has been performed and deliverables agree with contract language.

The Bureau of Radiation Control (Audit)

Proposed Objective: Review and evaluate the Bureau of Radiation Control's program for permit development and radiation utilization to determine compliance with Chapter 404, Florida Statutes.

Federal Compliance and Audit Management Section (Audit)

Proposed Objective: Review the Federal Compliance and Audit Management Section's (FCAM) multiple processes, including its monitoring of the Department's federal and state compliance and audit requirements.

The Department's Process for Reviewing and Approving Unemployment Compensation Claims (Audit)

Proposed Objective: Evaluate the Department's processes for reviewing and approving unemployment payment requests for former Department employees.

Licensure of Health Care Practitioners (Audit)

Proposed Objective: Evaluate the application, background screening, and licensure processes for Health Care Practitioners to ensure effective and efficient processing of licensure applications.

New Employee Onboarding (Review)

Proposed Objective: Provide management with an independent assessment of the efficiency and effectiveness of the onboarding process and compliance with law, rules, policies and procedures.

⁷ Section 20.055(6)(i), Florida Statutes

⁸ Cybersecurity is defined in Section 282.0041(8), Florida Statutes

Long-term Audit Plan

(These projects will be reassessed prior to each fiscal year during the annual Department of Health OIG risk assessment.)

Fiscal Year 2026-2027

Carryover - Complete Unfinished Fiscal Year 2025-2026 Projects

Newborn Screening Program Certification – June 30, 2026

(Annual Certification required by state law)

Annual Attestation - Executive Order Number 20-044

General Controls at Selected CHDs (2027) (Review)

Proposed Objective: Determine whether CHD management has implemented general operating controls over such areas as cash handling, pharmaceuticals, client incentives, environmental health, vehicles, secured areas and server rooms, disaster recovery and business continuity, protection of PHI and PII, patient privacy rights, record management, management of information technology resources, dental clinic controls, and building safety. This is an annual project, consisting of a one-day review of a selected CHD, visiting approximately one-third of all CHDs each year.

Cybersecurity Audit of a Selected Information System (Cybersecurity Audit)

Proposed Objective: The OIG is required by state law to perform an audit of the Department's cybersecurity protections of an automated information system in order to attain the applicable objectives of preserving the confidentiality, integrity, and availability of data, informant, and information technology resources.^{9,10}

Selected Contracts in the Department's Biomedical Research Section, Office of Public Health Research (Audit)

Proposed Objective: Examine selected contracts the Biomedical Research Section has with providers.

Use of Personally Identifiable Information and Protected Health Information by the Bureau of Epidemiology (Audit)

Proposed Objective: Evaluate the collection, use, and storage of PII and PHI by the Bureau of Epidemiology.

The Department's Disaster Recovery Plan (Review)

Proposed Objective: Review and evaluate the Department's Disaster Recovery Plan to determine whether it is designed to be effective.

The Department's Management of Selected Procurements (Audit)

Proposed Objective: Review selected procurements procured utilizing Health Services Exemptions to determine if deliverables are being received and appropriate oversight is being performed.

⁹ Section 20.055(6)(i), Florida Statutes

¹⁰ Cybersecurity is defined in Section 282.0041(8), Florida Statutes