



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

## MEMORANDUM

**TO:** Kevin Guthrie, Executive Director  
**FROM:** Mandi Mitchell, Inspector General  
**DATE:** June 25, 2025  
**SUBJECT:** Office of Inspector General  
Annual Audit Plan for Fiscal Year 2025-2026

Pursuant to § 20.055(6)(i), Florida Statutes, the Office of Inspector General (OIG) is pleased to present for your approval, our Annual Audit Plan for Fiscal Year 2025-2026. The plan is based upon the results of our annual risk assessment, and aims to make the best use of available resources and provide the most effective coverage of the Agency's programs, systems, activities, and processes.

The annual/cybersecurity and long-term audit topics in this year's plan reflect areas of higher risk as well as management priorities identified through our risk assessment process. Resources have also been allocated for management requests and other OIG responsibilities.

The plan is intended to be a guide to direct the activities of the Audit Section within the OIG, and may be modified during the year to address changes in conditions, priorities, or risks. Once you have approved the plan, we will provide copies to the Governor's Chief Inspector General and the Auditor General, as required by statute.

I look forward to working with you and your team in the upcoming year. Thank you for your continued support and cooperation.

Respectfully  
Submitted By:

**Mandi Mitchell**

Digitally signed by Mandi Mitchell  
Date: 2025.06.25 16:39:05 -04'00'

**Mandi Mitchell, Inspector General**

**Date: 06/25/2025**

Approved By:

**Kevin Guthrie**

Digitally signed by Kevin Guthrie  
Date: 2025.06.30 13:02:04 -04'00'

**Kevin Guthrie, Executive Director**

**Date: 6/30/2025**

# Florida Division of Emergency Management



## Office of Inspector General

Annual Audit Plan for Fiscal Year 2025-2026



## **PURPOSE AND AUTHORITY**

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Pursuant to § 20.055, Florida Statutes (F.S.), the Office of Inspector General (OIG) is established to provide direction for, supervise, and coordinate audits, investigations, and management reviews relating to the programs and operations of the agency. The OIG shall conduct financial, compliance, electronic data processing, and performance audits of the agency and prepare audit reports of the findings. Audits shall be conducted in accordance with the current 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 governmental auditing standards.

Florida Statutes<sup>1</sup> require the OIG to develop annual and long-term audit plans based on the findings of periodic risk assessments. The plan shall show the individual audits to be conducted during each year and related resources to be devoted to the respective audits. The plan shall also include a specific cybersecurity audit plan.

This report, the *OIG Annual Audit Plan* (Plan), was prepared in response to the statutory requirements. The Plan includes the allocation of OIG resources for planned audits and other oversight and accountability activities to be conducted by the Audit Section during the 2025-2026 Fiscal Year (FY).

The Plan is intended to be a guide to direct the activities of the Audit Section and may be modified during the year to address changes in conditions, priorities, or risks.

## **RISK ASSESSMENT**

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In response to statutory requirements, the OIG conducted a risk assessment of Florida Division of Emergency Management (FDEM/Agency) operations to identify management priorities and potential audit topics for inclusion in the Plan. The risk assessment methodology included a review of previously identified risks updated as applicable based on prior audit and other OIG activities and discussions with, and information obtained from, the FDEM executive management team.

Based on the results of the risk assessment and availability of resources, we identified potential audit topics for inclusion in the Plan. The potential audit topics were reviewed and ranked using the following risk factors: maturity of control environment, complexity of operations/function, existence of significant change, volume (dollars and transactions), potential for fraud, and potential impacts to the public and Agency operations.

The annual/cybersecurity and long-term audit engagements included in this year's Plan reflect areas of higher risk as identified through the risk assessment process.

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<sup>1</sup> Section 20.055(6)(i), F.S.



## ALLOCATION OF RESOURCES

The FDEM OIG's Audit Section consists of three OPS<sup>2</sup> positions: an Audit Director and two part-time Auditor positions.<sup>3</sup> These positions collectively carry out the audit responsibilities of the OIG with oversight provided by the Inspector General. The positions also provide support to the OIG's Investigations Section as assigned by the Inspector General.

Considering staff time allocated to leave/holidays, the OIG audit staff time available for audit and other statutorily required activities is estimated to be 2,600 hours for FY 2025-2026.

Based on the estimated available staff hours, the following table depicts the allocation of OIG audit resources for FY 2025-2026:

Allocation of Staff Hours for FY 2025-2026		
Type of Project	Description	Hours
Audit Activities	Planned Audit Engagement: Enterprise Cybersecurity Audit – Data Protection and Security	980
	Internal Audit Follow-up	140
	External Audit Coordination & Follow-up	195
	Carry-Forward (Prior-Year Audit Closeouts)	40
	OIG Risk Assessment and Annual Audit Plan	115
	Performance Measure Review	70
	Quality Assurance and Improvement Program	420
	Management Requests	75
Other Projects & Responsibilities	OIG Annual Report	50
	Chief Inspector General Coordination	60
	Education and Outreach	115
	Assistance to Investigations Section	160
	Assistance to FDEM Bureaus & Other Agencies	40
	Administrative Activities	140
Total Hours		2,600

<sup>2</sup> Other Personal Services (OPS) employment is a temporary employer/employee relationship generally used for accomplishing short term or intermittent tasks. OPS employees do not fill established positions, are not eligible for paid leave, but may be eligible for health insurance.

<sup>3</sup> One of the part-time Auditor positions was vacant as of the date this report was published.



## **ANNUAL/CYBERSECURITY & LONG-TERM AUDIT PLANS**

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The annual/cybersecurity and long-term audit projects in this year's Plan reflect areas of higher risk as well as consideration of management's priorities identified through the risk assessment process. The objectives and scopes of these projects will be determined during the planning phase of each engagement.

### **Annual/Cybersecurity Audit Plan for FY 2025-2026**

- **Enterprise Cybersecurity Audit – Data Protection and Security:** This will be an Enterprise Cybersecurity Audit conducted at multiple state agencies under the direction and guidance of the Office of the Chief Inspector General. The audit may focus on compliance with the data protection and security requirements contained in the Florida Cybersecurity Standards (Chapter 60GG-2, Florida Administrative Code).

### **Long-Term Audit Plan for FYs 2026-2028**

- **Grant Management Audit:** This audit will examine FDEM's grant management processes, procedures, and controls for managing state and federal grant programs, including new grant programs assigned to the Agency. This audit may focus on use of the Agency's enterprise system (DEMES), consistency across programs, change control, recipient monitoring, and/or controls to identify potential duplication of benefits when recipients receive multiple grants.
- **Management of Third-Party Service Providers Audit:** This audit will examine FDEM policies, processes, procedures, and controls for coordination, management, and oversight of third-parties retained to assist the Agency in major project initiatives. The audit may assess operational efficiency and effectiveness and compliance with applicable laws, rules, regulations, and guidance.
- **Payments Audit:** This audit will examine FDEM payment policies, processes, procedures, and controls for operational efficiency and effectiveness and compliance with applicable laws, rules, regulations, and guidance.

## **OTHER OIG RESPONSIBILITIES**

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In addition to planned audits, the OIG's Audit Section has allocated resources to the following statutory responsibilities, recurring projects, and other accountability activities:



**Florida Division of Emergency Management**  
**Office of Inspector General**  
 Annual Audit Plan for FY 2025-2026

<b>Other OIG Responsibilities</b>	
<b>Project Type</b>	<b>Description</b>
<b>Risk Assessment and Annual Audit Plan for FY 2026-2027</b> (§ 20.055(6)(i), F.S.)	Pursuant to statute, the Inspector General develops annual and long-term audit plans based on the findings of periodic risk assessments. The plan includes a specific cybersecurity audit plan.
<b>OIG Annual Report for FY 2024-2025</b> (§ 20.055(8), F.S.)	Pursuant to statute, the OIG prepares an annual report summarizing the activities of the office during the immediately preceding state fiscal year. The report is due September 30 each year.
<b>Internal Audit Follow-up</b> (§ 20.055(2)(c), F.S.)	The OIG monitors the implementation of FDEM's corrective action regarding findings and recommendations from prior OIG audits.
<b>Performance Measures Review</b> (§ 20.055(2)(a) and (b), F.S.)	Pursuant to statute, the OIG advises in the development of performance measures, standards, and procedures for the evaluation of agency programs; and assesses the reliability and validity of the information provided on performance measures and standards; making recommendations for improvement, as necessary.
<b>Management Requests</b>	The OIG allocates time for management requests and special projects, as deemed appropriate.
<b>External Audit Coordination and Follow-up</b> (§ 20.055(2)(g), and § 20.055(6)(h), F.S.)	Pursuant to statute, the OIG ensures effective coordination and cooperation between the Auditor General, federal auditors, and other governmental bodies, with a view toward avoiding duplication. Additionally, the OIG monitors the implementation of FDEM's response to any report on FDEM issued by the Auditor General or by the Office of Program Policy Analysis and Government Accountability.
<b>Chief Inspector General Coordination</b>	At the request of the Governor's Chief Inspector General (CIG), the OIG allocates resources to statewide enterprise priorities as directed by the CIG in consultation with agency inspectors general.
<b>Education and Outreach</b>	The OIG performs outreach activities intended to raise awareness regarding the OIG, internal audit, and other important topics. Outreach activities include annual campaigns for Internal Audit Awareness Month, periodic newsletters, and presentations during FDEM events.
<b>Investigations Assistance</b> (§ 20.055(7), F.S.)	The Audit Section assists the OIG's Investigations Section, including the Inspections Function, as assigned by the Inspector General.
<b>Quality Assurance and Improvement Program (QAIP)</b>	The OIG maintains a QAIP to provide assurance that the Audit Section maintains conformity with professional auditing standards and other applicable rules and standards. As part of the QAIP, the OIG performs internal monitoring and assessments and undergoes external assessments performed by the Auditor General every three years in accordance with § 11.45(2)(l), F.S. The next external assessment is scheduled for FY 2026-2027.



## **DISTRIBUTION**

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Kevin Guthrie, Executive Director  
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Stephanie Houp, Deputy Executive Director and General Counsel  
Jake Felder, Chief of Staff

### **External Distribution**

Melinda Miguel, Chief Inspector General  
Sherrill F. Norman, Auditor General

