



FLORIDA DEPARTMENT OF JUVENILE JUSTICE

INTEROFFICE MEMORANDUM

DATE: June 30, 2025
TO: Timothy Niermann, Acting Secretary
FROM: Robert Munson, Inspector General / *RM*
SUBJECT: Annual Audit Plan for Fiscal Year 2025-2026

The Office of Inspector General, Bureau of Internal Audit, is pleased to present our proposed Annual Audit Plan for Fiscal Year 2025-2026. Our audit plan is risk-based and considers the most effective coverage of the Department's systems, functions, programs, and operations. We developed our audit plan based on the Department's management input and a risk assessment involving input from each of the Department's program and administrative areas, to provide a systematic approach for selecting audit projects.

The activities outlined in this plan address management priorities and the most vulnerable areas of the Department. We look forward to working with management to improve the effectiveness and efficiency of our agency's programs and services while achieving our statutory responsibilities.

With your approval, we will implement the Annual Audit Plan for Fiscal Year 2025-2026.

We appreciate your support.

Approved: *Timothy Niermann*
Timothy Niermann, Acting Secretary

RM/kn

Attachment

CC: Adrienne Campbell, Deputy Secretary
Heather DiGiacomo, Chief of Staff
Christopher Goodman, Deputy Chief of Staff

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Ron DeSantis, Governor

The mission of the Florida Department of Juvenile Justice is to enhance public safety through high-quality effective services for youth and families delivered by world-class professionals dedicated to building a stronger, safer Florida.

Audit Plan

Fiscal Year 2025-2026

Florida Department of Juvenile Justice
Office of Inspector General
Bureau of Internal Audit

Robert A. Munson, CIG
Inspector General

Kelly Neel, CIA, CISA
Director of Auditing

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Introduction

Statutory Duties and Responsibilities

Section 20.055(6)(i), Florida Statutes (F.S.) requires the Inspector General to develop long-term and annual audit plans based on the results of periodic risk assessments. The Office of the Inspector General's Annual Audit Plan for Fiscal Year 2025-2026 shows individual audits to be conducted during the fiscal year and related resources to be devoted to each audit. We completed our annual risk assessment in May 2025.

The Office of the Inspector General (OIG), Bureau of Internal Audit (BIA), conducts compliance, financial, cybersecurity, operational, and performance audits of the Department. Such audits are conducted in accordance with "*Global Internal Audit Standards for the Professional Practice of Internal Auditing*," published by the Institute of Internal Auditors, Inc.

Mission Statement

The OIG's mission is to ensure that the Florida Department of Juvenile Justice, its employees and partners, maintain the highest level of integrity, accountability and efficiency as we work together to increase public safety by reducing juvenile delinquency through effective prevention, intervention, and treatment services.

The OIG is committed to assist the Department of Juvenile Justice in accomplishing its vision, mission, and strategic plans; provide independent and reliable audit, investigation, and consulting services; and ensure:

- compliance with statutory mandates pursuant to section 20.055, F.S.,
- integrity, accountability, and efficiency are promoted within the Department,
- quality programs and services are provided to youth,
- resources are used efficiently and consistent with laws, regulations, and policies,
- resources are safeguarded against waste, loss, and misuse,
- reliable data is obtained, maintained, and fully disclosed, and
- cybersecurity is properly maintained.

Goals

The OIG has established essential goals to accomplish its mission. We will strive to provide quality audits, reviews, studies, consultations, and investigations in a timely manner; use our resources in an efficient manner; and provide adequate audit coverage to mitigate the Department's risks.

We believe the OIG can best achieve its goals by addressing the Department's needs, developing our staff, and emphasizing continuous improvement in the delivery of services.

Risk Assessment and Annual Audit Planning

Purpose

The purpose of developing an annual and long-term audit plan is to identify, select, and plan for the review of vulnerable areas of the Department using a risk-based approach. Selection of appropriate projects provides an opportunity to enhance control and operational efficiency. During the development of the audit plan, primary consideration was to provide the greatest possible benefit to the Department using available audit resources.

Methodology

For fiscal year 2025-2026, we prepared a staffing allocation based on 1,596 available hours (estimated hours excluding leave, holidays, training, and administrative tasks) for each auditor. Available audit resources for fiscal year 2025-2026 total 3,192 hours (1,596 hours x 2.0 audit staff).¹

Once available resources were established, results of our risk assessment and concerns of management were used to determine coverage, timing, and intensity of the audit efforts. As part of our planning for future audit coverage, we also considered recent and planned external audits of the Department to prevent audit duplications, to the extent possible.

Systematic risk assessment tools provide an objective basis for identifying areas to be audited. To perform our risk assessment, we used risk exposure analysis to identify audit projects with the greatest risk exposure. Risk exposure analysis provides a systematic approach for selecting audit projects. Steps taken in our risk assessment are described below.

Identification of Major Activities

The first step in the risk exposure analysis was to identify an audit universe consisting of the Department's major activities by program and office areas. The program areas and offices included were Accountability and Program Support, Administration, Detention Services, Education, General Counsel, Health Services, Prevention and Victim Services, Probation and Community Intervention, Research and Data Integrity, Residential and Correctional Facilities, and Talent, Leadership, & Culture.

Utilizing departmental organizational charts, legislative appropriation, and organizational knowledge, we listed major activities by program and office function. Based on executive management input, we further refined the list and identified 99 activities.²

¹ See Appendix I

² See Appendix II

Evaluation Framework

To capture quantitative and qualitative factors affecting Department activities, we utilized the following list of variables to evaluate each activity in terms of relative significance within a program area or office. Ten key variables were used:

- | | |
|----------------------------------|---------------------------------------|
| 1. Safety of Youth or Staff | 7. Complexity of Operations |
| 2. Publicity Risk | 8. Character of the Activity |
| 3. Mission Critical | 9. Changes in Personnel or Procedures |
| 4. Deviation from Strategic Plan | 10. Internal Control Environment |
| 5. Executive Leadership Interest | 11. Audit Aging Factor |
| 6. Budgeted Expenditures | 12. Results of Prior Audits |

To assign values to each variable, a simple numerical scale was used. Based on input from programs and offices, audit staff assigned values of 1 to 5 for each variable. The higher the assigned value, the greater the relative risk, and consequently, audit concern.

While key variables considered in this step were assumed to be general indicators of risk exposure, we did not assume them to be of equal significance in evaluating every prospective audit project. To consider these differences in significance, we numerically rank each variable in descending order of significance, based on our experiences and auditing professional practices. In this manner, higher values were consistent with increased significance, such that, with ten variables, values were assigned ranks from 100% (most significant) to 50% (least significant). Final risk element scores were calculated by multiplying the assigned significance weights and the assigned value for each variable.

In the risk assessment process, we evaluated data related to last year's proposed annual audit plan. Requests from management were given special consideration as they usually address immediate risks and concerns.

Fiscal Year 2025-2026 Audit Plan

Our risk assessment is conducted for a long-term audit plan. We have selected the audit areas, based on our risk assessment, that we believe present the greatest risks to the Department in fiscal year 2025-2026 and that are the greatest concern of management. We have one mandatory audit. An unallocated reserve of approximately 240 audit hours has been set aside for conducting Florida Single Audit Act activities, possible enterprise audit projects initiated by the Office of the Chief Inspector General; coordinating Department responses to the Auditor General, Office of Program Policy Analysis and Government Accountability (OPPAGA), the Department of Financial Services, and Federal audits and reviews; providing advisory services to program offices upon request; performing special projects requested by the Secretary and executive management; and assisting investigations.

Planned Audit Projects

Prior to audit fieldwork, preliminary surveys will be conducted to gain an understanding of the audit area and assess existing risks. From the preliminary survey and auditor's assessment of risks particular to the subject area, specific audit objectives will be developed. Government auditing standards require all audits include a review and evaluation of the system of internal controls. The internal control review and evaluation includes identifying policies, procedures, practices, and systems used to ensure Department objectives are achieved. For this reason, an internal control objective is not listed in the individual audit description.

The Bureau of Internal Audit is in transition. Of the three auditor positions, one is currently vacant, and another will be vacant the end of September; therefore, due to available resources we have only scheduled 3 audits for FY 25/26. A table³ listing proposed audit coverage is included after the brief descriptions of planned audits. Our proposed Annual Audit Plan for fiscal year 2025-2026 includes the following audit areas.

I. Probation Electronic Monitoring

Estimated Hours: 700..... Report Completion: Dec. '25

Probation and Community Intervention is responsible for the Department's electronic monitoring (EM) program. EM provides GPS monitoring of youth who have been charged with a delinquent act; but are allowed to remain in the community instead of being placed in secure detention while awaiting disposition. Additionally, some youth who are under the supervision of the Department are placed on EM as a condition of supervision or as an alternative to a violation of probation. The purpose of the EM program is to ensure public safety while allowing youth to remain with their families and receive treatment services in the community, rather than being placed in a facility.

II. Cybersecurity Controls for Data Protection and Security

Estimated Hours: 900.....Report Completion: May '26

In 2021, Florida legislature passed the Florida House Bill 1297 and amended 282.318, F.S. "State Cybersecurity Act" to further protect the state's information assets. The State Cybersecurity Act provides specific requirements for each state agency to ensure cybersecurity. This annual audit will evaluate the current Department cybersecurity policies, IT structure, and activities to assess its compliance with the State Cybersecurity Act.

³ See Page 6

III. Residential Education/Florida Scholars Academy

Estimated Hours: 900.....Report Completion: May '26

The mission of the Florida Scholars Academy is to provide a free and appropriate high-quality education. [Florida Statute 985.619](#) establishes the Florida Scholars Academy to deliver educational opportunities to students served in Residential Commitment Programs and defines the statutory duties of the Florida Scholars Academy Board of Trustees. Florida Virtual School is the operating education service provider for the Florida Scholars Academy, a unified education system for students assigned to a Florida Department of Juvenile Justice residential commitment program. Through an online and in-person blended environment, Florida Scholars Academy provides an individualized educational pathway to help students achieve a high school or high school equivalency diploma, industry-recognized credential of value to start their career, and/or enroll in a postsecondary program of study at a Florida college, university, or technical college.

IV. 2026-2027 Department Risk Assessment and Audit Planning

Estimated Hours: 250Report Completion: June '26

V. Internal and External Audit Follow-up

Estimated Hours: 200.....Report Completion: Various

Additional Assignments

- Florida Single Audit Act Activity
- Department of Highway Safety and Motor Vehicles (DHSMV) Internal Control and Data Security Certification
- DHSMV Driver And Vehicle Information Database (DAVID) Internal Control Certification
- Coordinate External Audits
- Annual BIA Self-Assessment

FY 2025-2026 Planned Audit Coverage

Plan Section	Project Title	Program/Office	Draft Finish Dates	Est. Hours
I.	Probation Electronic Monitoring	Probation	12/2025	700
II.	Cybersecurity Controls for Data Protection and Security	Information Technology	05/2026	900
III.	Residential Education/Florida Scholars Academy	Residential and Education	05/2026	900
IV.	2026-2027 Department Risk Assessment and Audit Planning	Agency-wide	05/2026	250
V.	Internal and External Audit Follow-up	Agency-wide	Various	200
Total Hours				<u>2,950</u>
Total Available Hours				3,192
Unallocated Hours - Reserve				242

Long Range Audit Planning

Section 20.055(6)(i), F.S., requires the Inspector General to develop long-term and annual audit plans based on the results of periodic risk assessments. Utilizing risk scores from our risk exposure analysis, we considered internal and external audits and reviews in developing the annual and long-term audit plan. Appendix II lists planned audit coverage areas for future periods.

APPENDIX

**Fiscal Year 2025-2026
Available Audit Hours Calculation**

Available Hours per Staff (40 Hours per week x 52 Weeks) =		2080
Less the Activity		
Training (40h class time + 20h travel and administration)	60	
Annual Leave	176	
Holidays (11 days @ 8 hours)	88	
Sick Leave (Estimate)	56	
General Administration (5% of 2,080 hours)	104	
= Subtotal	484	-484
Available Hours per Staff Less the Activity Subtotal =		1596
Number of Audit Staff		2
Total Available Audit Hours		3192

Note: One of the two audit staff is also assigned to administrate Florida Single Audit and other activities.

**Office of Inspector General
Bureau of Internal Audit
2025-2026 Annual Audit Plan Risk Assessment
Annual and Long-Term Projects Plan**

Index	Program/Office	Activity	Four Risk Strata Top 10% = High Risk Next 30% = Sensitive Risk Next 40% = Moderate Risk Lowest 20% = Low Risk	Weighted Total Risk Score	Current Audit Plan 2025-26	Planned for 2026-27	Planned for 2027-28	Planned for 2028-29
1	Residential	Education Services	HIGH	44.4	III			
2	Residential	Capital Outlay		39.2		X		
3	General Services	Facility Services		38.5		X		
4	Residential	Program Development/ Start-up		38.1			X	
5	Residential	Behavior Management and Discipline		38				X
6	Residential	Living and Treatment Environment		37.8				
7	Residential	Vocational Training		37.2				
8	OHS	Dept. Consultative Medical and MH TA		37			X	
9	Education	Florida Scholars Academy		35.8	III			
10	Residential	Maximum Risk Programs		35.4				
11	Residential	Commitment Management	Sensitive	35.3				
12	OHS	Oversight & TA for MH, SA & DD Serv, Res Program		35.1				
13	OHS	Oversight & TA for Med Serv, Res. Programs		34.7				
14	Accountability & PS	Fidelity, Accountability, and Support		34.4		X		
15	Detention	Health Services		34.3			X	
16	Residential	Mental Health Services		34.2				
17	OHS	Med Mgmt and Oversight (esp. Prevention)		34				
18	Detention	Secure Supervision		33.7				
19	OHS	Monitoring & TA for MH & Substance Abuse Serv		33.7				
20	Probation	Electronic Monitoring		33.7	I			
21	Residential	Health Services		33.6				
22	Prevention	CINS/FINS		33.6				
23	Detention	Mental Health Services		33.5				
24	Probation	Community Supervision		33.4				
25	Residential	Dual Diagnosis/ Developmental Disabilities		33.1				
26	IT	JJIS		32.5				
27	Residential	Substance Abuse Services		32.4				
28	Residential	Sex Offender Treatment		32.4				
29	Detention	Security		32.1				
30	Probation	Detention Screening		32.1				
31	Education	Florida Youth College		31.8				
32	OHS	Mental Health Services in Probation		31.4				
33	Prevention	After School Programs		31.3				
34	Probation	Supervised Release		31.3				
35	Accountability & PS	Monitoring and Quality Improvement		31.2				
36	Prevention	Grant Monitoring/Management		31		X		
37	OHS	Monitoring and TA for Medical Services		30.9				
38	Detention	Operations		30.8				
39	Prevention	Gender Specific Programming		30.5				
40	IT	App Development and Support Administration		29.9				
41	IT	Cybersecurity		29.4	II	X	X	X
42	OHS	Girls Services - include focus on pregnant youth		29.4				
43	Accountability & PS	Contract Management		29.4		X	X	X
44	General Counsel	Litigation		29.1				
45	Detention	Transportation		28.7				
46	IT	Network Operations		28.6				
47	General Counsel	Juvenile Law		28.5				
48	Prevention	Faith-Based Network		28.3				
49	Accountability & PS	Procurement & Contract Administration		27.8			X	
50	Education	DJJ Education		27.7				
51	General Counsel	Personnel		27.7				
52	IT	Desktop Support		27.4				
53	General Services	Leasing		27.2				

**Office of Inspector General
Bureau of Internal Audit
2025-2026 Annual Audit Plan Risk Assessment
Annual and Long-Term Projects Plan**

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54	Detention	Repairs and Maintenance	Moderate	27.2				X
55	Detention	Behavior Management		27.1				
56	Probation	Transition Services		26.7				
57	IT	Server Operations		26.4				
58	TLC	Basic Recruit Training - Direct Care Staff		26.2				
59	Probation	Comprehensive Evaluations		25.8				
60	General Counsel	Public Records		25.3				
61	OHS	Res. Placement Process for Med Complex youth		25.2				
62	Detention	Capital Outlay		25.1				
63	General Services	Support Services		24.7				
64	Research and DI	Specifications for IT Development/JJIS		24.6				
65	Detention	Environmental Health/ Sanitation		24.5				
66	Detention	Intake and Release		24.2				
67	Research and DI	Training all JJIS Users		24				
68	Probation	Mental Health/Sub Abuse Eval & Treatment Serv		23.8				
69	Probation	Redirections		23.8				
70	Detention	Education Services		23.6				
71	TLC	Recertification		23.6				
72	Detention	Food Services		23.5				
73	Budget	Budget		23.4				X
74	IT	Internet		23.1				
75	TLC	Advanced & Specialized Training		23				
76	OHS	Trauma Informed Practices		22.8				
77	Probation	Intake Screening		22.6				
78	General Counsel	Contracts		22.4				
79	Probation	Pearrest Delinquency Citation		22				
80	Probation	Sex Offender Eval and Treatment Services		22				
81	Probation	Post-Arrest Diversion	LOW	21.8				
82	Research and DI	JJIS Permission Assignment		21.5				
83	HR	Human Resources		20.9				
84	General Services	Purchasing		20.7				
85	TLC	Testing and Evaluation		20.7				
86	TLC	Employee Training - Non-Direct Care Staff		20.5				
87	General Services	Emergency Management		20.2				
88	Research and DI	Online Data Reporting		19.9				
89	Accountability & PS	Risk Management		19.8				
90	F&A	Contracts/Grants		19.6				
91	F&A	Accounts Payable		19.4				X
92	TLC	Curriculum Design		19.2				
93	TLC	On-line Training and Training Tracking System		18.7				
93	Research and DI	Comprehensive Accountability Report (CAR)		18				
95	F&A	Reconciliation and Reporting		16.2				
96	F&A	Cost of Care		14.6				
97	F&A	Receipts		13.6				
98	Prevention	Federal Performance Measures Reports		13				
99	Residential	Sex Specific Programs		12.4				