



*Department of Elder Affairs*  
*Office of Inspector General*  
***Memorandum***

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To: Michelle Branham, Secretary

From: Taroub J. Faraj, Inspector General *TJF.*

Date: June 27, 2025

Re: Annual Audit Plan for Fiscal Year (FY) 2025-26 and Long-Term Audit Plan for FYs 2026-27 and 2027-28

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I am pleased to submit for your review and approval our Audit Plan for FY 2025-26 and the Long-Term Audit Plan for FYs 2026-27 and 2027-28 pursuant to section 20.055(6)(i), Florida Statutes.

Our audit plans are risk-based to ensure effective coverage of the Department of Elder Affairs' (Department) programs, activities, and functions. The risk assessment primarily included input from operational-level management, gathered through a questionnaire designed to capture perceived risk within their respective program areas, in addition to auditor judgment.

The proposed plan focuses on areas identified by the Office of Inspector General's Internal Audit Staff as presenting higher risk exposures and includes our participation in an enterprise-wide audit of Cybersecurity Controls for Data Protection and Security, coordinated by the Chief Inspector General (CIG) in the Executive Office of the Governor. It is designed to be responsive to evolving conditions and priorities, and will be adjusted as needed based on management's input and our on-going evaluation of circumstances and events that may affect the Department's operations.

Upon your concurrence and approval, we will proceed with the planned engagements and distribute a copy of the approved audit plan to the CIG's Office and the State of Florida Auditor General.

Your continued support is greatly appreciated.

TJF/kj

# Florida Department of Elder Affairs

## Annual Audit Plan Fiscal Year 2025-2026



**Taroub J. Faraj, CIG, CIGI, CLE,  
CIGA, CIGE**  
Inspector General

Michelle Branham  
Secretary

Melinda Miguel  
Chief Inspector General

## Annual Audit Plan for Fiscal Year (FY) 2025-26 and Long-Term Audit Plan for FYs 2026-27 and 2027-28

### **RISK ASSESSMENT**

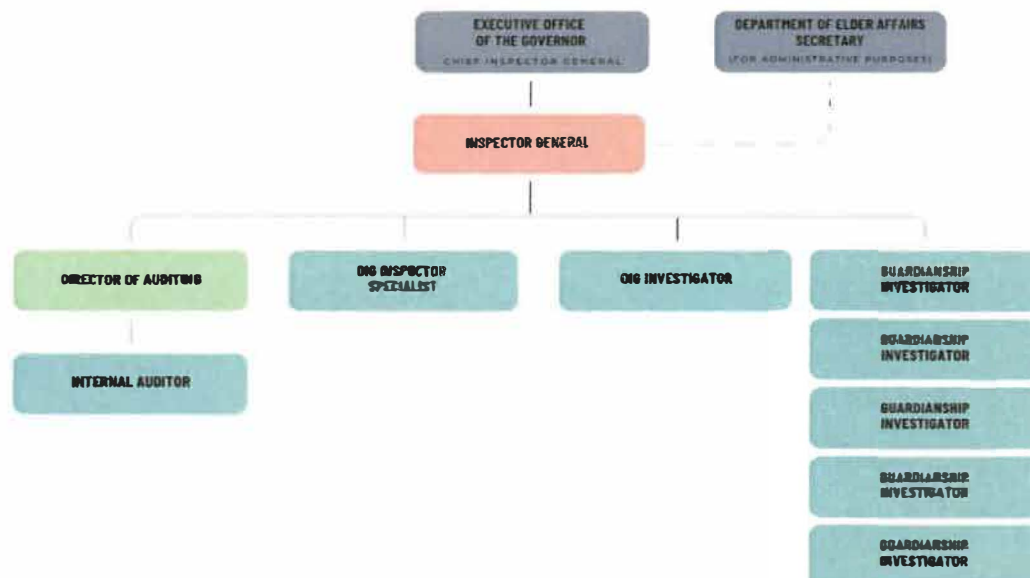
Section 20.055, Florida Statutes (F.S.), requires the Inspector General to develop long-term and annual audit plans based on the findings of periodic risk assessments. In addition, *Standard 9.4, Internal Audit Plan*, of the Global Internal Audit Standards, published by the Institute of Internal Auditors (IIA), states the plan must be based on a documented assessment of the organization's strategies, objectives, and risks. The plan will show the individual audits to be conducted during each year and related resources to be devoted to the respective audits. By statute, the plan is submitted to the agency head for approval with copies submitted to the Chief Inspector General (CIG) and the Auditor General (AG).

### *Overview of Methodology Used to Determine Areas Selected for Audit*

The Office of Inspector General (OIG) conducts a risk assessment to identify areas of risk that could potentially prevent the Department of Elder Affairs (Department/DOEA/Agency) from achieving its mission and goals. This process is used to identify, select, and plan potential work engagements leveraging the knowledge of program area and executive-level management. Our risk assessment methodology included:

- distributing a survey to program-area managers to collect their perspectives on risks within their respective areas; and
- interviewing executive leadership to identify perceived risks that may obstruct the Department's ability to meet its mission and goals.

The OIG is comprised of 10 professional positions as depicted in the following organizational chart:



The Guardianship Investigators are positioned within the OIG under the direct supervision of the Inspector General; however, they are limited to investigating complaints specifically related to public and professional guardianship.

### **OIG STAFFING RESOURCES AND PLANNED ENGAGEMENTS** **FOR FY 2025-26**

The OIG's Internal Audit (IA) section is comprised of two positions: a Director of Internal Audits and an Internal Auditor. Together, IA staff provide 4,176<sup>1</sup> hours to support OIG activities, including audits, management reviews, follow-ups, administrative activities, training, leave, and holidays. Of this total, an estimated 2,826 hours are available for direct audit-related activities.

The audit plan serves as a guide to help the IA section achieve the goals and objectives of the OIG, and to maximize its contribution in supporting the Department's mission. Based on our risk assessment, the following table lists the engagements for FY 2025-26. It also includes the estimated number of hours that will be allocated for each engagement.

FY 2025-26 Engagements	Estimated Hours
<b><u>Carry-forward Engagement from FY 2024-25:</u></b>	
<ul style="list-style-type: none"> <li>Audit of DOEA's Access Controls to the Florida Accounting and Information Resource (FLAIR) Subsystem</li> </ul>	400
<b><u>Planned Engagements for FY 2025-26:</u></b>	
<ul style="list-style-type: none"> <li>*Enterprise Audit of DOEA's Cybersecurity Controls for Data Protection and Security</li> </ul>	600
<ul style="list-style-type: none"> <li>Audit of DOEA's Ethical Culture</li> </ul>	500
<ul style="list-style-type: none"> <li>Internal Quality Assessment Review</li> </ul>	500
<ul style="list-style-type: none"> <li>Audit Follow-ups (Internal &amp; External)</li> </ul>	346
<ul style="list-style-type: none"> <li>Management Requests/Special Projects</li> </ul>	480
<p>*This engagement satisfies the requirement of section 20.055(6)(i), F.S., requiring the annual audit plan to include a cybersecurity audit.</p>	

<sup>1</sup> Total number of full-time audit staff (2) multiplied by the total number of FTE contracted hours for Fiscal Year 2024-25 (2,088).



<b>Subtotal of allocated direct audit hours</b>	<b>2,826</b>
<b>Indirect Activities/Administrative Activities/Leave/Holidays/Training</b>	
Administrative Duties (Staff meetings, Public Records Requests, Personnel administration)	200
Annual leave (176 hrs. x 2)	352
Sick leave (104 hrs. x 2)	208
Holidays (9 paid, 1 personal) (80 hrs. x 2)	160
Training (40 hrs. min. x 2)	80
<b>Subtotal of allocated hours for Indirect Activities</b>	<b>1,000</b>
<b>Statutory and Other Required Activities</b>	
External Liaison/Audit Coordination	50
Annual and on-going Risk Assessment	100
Audit Plan	50
Annual Report	100
Annual Attestation(s)/Schedule IX/etc.	50
<b>Subtotal of allocated hours for Other Activities</b>	<b>350</b>
<b>Total Contracted Hours for Fiscal Year</b>	<b>4176</b>

*Disclaimer: The planned engagements are subject to change in response to shifts in the Department's risk landscape and/or to accommodate emerging priorities identified by the Secretary and/or the CIG.*

### **Overview of Engagements**

- ***Audit of DOE's Access Controls to the Florida Accounting and Information Resource (FLAIR) Subsystem:*** - The preliminary objective is to determine whether FLAIR access privileges were authorized, appropriately assigned, periodically reviewed, and timely deactivated. *Note: The Florida Planning, Accounting, and Ledger Management (PALM) system will replace the FLAIR Subsystem and is currently scheduled to go live in July 2026.*
- ***Enterprise Audit of DOE's Cybersecurity Controls for Data Protection and Security:*** The preliminary objective is to evaluate agency controls and compliance with data protection requirements contained in the Florida Cybersecurity Standards (Rules 60GG-2.001 through 60GG-2.006, Florida Administrative Code).
- ***Audit of DOE's Ethical Culture:*** The preliminary objective is to evaluate the effectiveness of the Department's Ethics Program, including policies, training, and reporting mechanisms. The audit will also assess whether DOE employees understand the Department's ethical expectations and whether controls are in place to address ethical violations.
- ***OIG's Internal Quality Assessment Review:*** The preliminary objective is to evaluate the Internal Audit activity's conformance with the Institute of Internal Auditors' *Global Internal Audit Standards* and section 20.055, F.S.

**Long-Term Audit Plan for FYs 2026-27 and 2027-28**

For FYs 2026-27 and 2027-28, we are committed to ensuring that OIG services provide value to the Department. Our goal is to achieve and maintain an appropriate balance among audit, investigative, and other accountability activities.

Based on the FTE contracted hours for FY 2025-26, OIG staff are projected to have at least 4,176 available hours in each of the subsequent fiscal years, 2026-27 and 2027-28. The potential audit engagements and activities, and the estimated number of hours for each are outlined below. The engagements will be reviewed and re-assessed as part of the annual risk assessment process.

<b>Long-Term Planned Engagements for FYs 2026-27 and 2027-28</b>	<b>Estimated Hours</b>
CIG's Enterprise Cybersecurity Audit (To be determined)	400
Long-Term Care Ombudsman Program Operations	600
Information and Referral Assistance	600
*DOEA IT Systems Access Controls – Automated Contract Management System	400
OIG Internal Quality Assurance Review	400
Audit Follow-ups (Internal & External)	146
Management Requests/Special Projects	280
Subtotal of allocated direct audit hours	2,826
Subtotal of hours allocated for Indirect Activities/Administrative Activities/Leave/Holidays/Training/Statutory and Other Required Activities	1,350
<b>Total Available Hours</b>	<b>4,176</b>

*Disclaimer: The long-term planned engagements are subject to change in response to shifts in the Department's risk landscape and/or to accommodate emerging priorities identified by the Secretary and/or the CIG.*

Respectfully submitted by: Taroub J. Faraj

Date: 6/24/2025

Audit Plan approved by: Michelle Bashen

Date: 6/24/2025