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**AUDIT PLAN - FISCAL YEAR 2025-2026
AND LONG-TERM AUDIT PLANS
FOR FISCAL YEARS 2026-2027 AND 2027-2028**

Statutory Requirement for Annual Audit Plan

Section 14.32, Florida Statutes (F.S.), establishes the Office of the Chief Inspector General (OCIG) and outlines the duties and responsibilities assigned to the OCIG. Section 14.32(4), F.S. states that the OCIG will serve as the Inspector General for the Executive Office of the Governor (EOG), in accordance with the provisions of section 20.055, F.S.

Section 20.055(6)(i), F.S., requires the Inspector General to develop long-term and annual audit plans based on the findings of periodic risk assessments. Section 20.055(6)(a), F.S., requires that any audit of the Inspector General must be conducted in accordance with the International Standards for the Professional Practice of Internal Auditing as published and revised by the Institute of Internal Auditors, Inc., (IIA).

Global Internal Audit Standard 9.4 requires our Office to create an internal audit plan and base the plan on a documented assessment of the organization's strategies, objectives, and risk. This assessment must be informed by input from senior management, as well as our understanding of the EOG's governance, risk management, and control processes and must be performed at least annually. This Standard further requires the internal audit plan to be dynamic and updated timely in response to changes in the organization's business, risk operations, programs, systems, controls, and organizational culture.

This plan is in response to these requirements and shows the individual audits to be conducted and related resources. As required by section 20.055(6)(i), F.S. and Global Internal Audit Standard 9.4, this plan is submitted to the Governor as the Agency Head for approval. Following approval, a copy of the approved plan is submitted to the Auditor General.

Methodology and Restrictions

The OCIG conducted this risk assessment for the EOG between April and May of 2025. The risk assessment methodology included:

- Reviewing program objectives, financial information, applicable laws, various reports including internal and external audit reports, and other available program data;
- Surveying members of management regarding the complexity of their operations and obtaining their insight into operations and associated risks;
- Ranking the information based on the unit's relative risk factors such as the size of budget and flow of funds, complexity and decentralization of operations, existence of certain internal control elements such as policies and procedures or monitoring systems, cybersecurity risks, the last time the program was audited by the Chief Inspector General, the Auditor General, or other oversight authority. etc.;

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- Considering the potential for loss or theft of assets, the possibility of not meeting program objectives, and whether there were any health, safety, or welfare issues for the public, employees, clients, users, or recipients of program benefits; and,
- Determining processes in place for identifying, protecting, detecting, responding to, and recovering from cyber incidents.

Additional Considerations

The following events and conditions affecting the operation of the OCIG were considered during the development of this audit plan.

Section 14.32(3), F.S., requires the CIG to advise in the development of internal controls for fiscal accountability, monitor compliance with the terms and conditions of contracts, and advise in the development of performance measures related to public-private partnerships (including Enterprise Florida, Inc.). The CIG consulted with the Department of Commerce Inspector General for this function.¹

Section 14.2016, F.S., established the Division of Emergency Management (DEM) as a unit within the EOG. A Deputy Inspector General and staff have been assigned responsibility for developing an annual audit plan and performing internal audits, reviews, investigations, audit follow-up, and coordination of external audits for that unit. For this reason, DEM is not included in this audit plan.

Continued responsibilities across state and local government due to grant funding.

Under section 218.503, F.S., local governmental entities (LGEs) become subject to review and oversight by the Governor when certain financial emergency conditions occur. The Governor has designated the OCIG to receive and consider referrals of LGEs that may have met conditions that would make them subject to review and oversight.

House Bill 1297, which passed during the 2021 legislative session, amended section 20.055(6)(i), F.S. This legislation requires inclusion of cybersecurity engagements in agency inspectors' general audit plans. A cybersecurity project has been included in this audit plan.

Revision of Global Internal Audit Standards as promulgated by the Institute of Internal Auditors. These standards were adopted in full by our Office as of January 2025 and required adjustments to OCIG processes and procedures.

Calculation of Available Hours

The Director of Auditing² and two audit staff positions are assigned within the Office of the Chief Inspector to conduct assurance engagements of Executive Office of the Governor activities. These positions also perform other internal audit activities, including advisory services, and provide significant technical assistance to the larger Office of Inspector General enterprise. Available hours

¹ The Department of Commerce Office of Inspector General (OIG) confirmed that Enterprise Florida, Inc. (EFI) is included in its risk assessment and the Department of Commerce OIG also reviews the performance measures of EFI.

² In previous fiscal years, the Director of Auditing was the one position within the Office of the Chief Inspector responsible for conducting audits and internal audit activities and hours were allocated as such. This position was supplemented by two additional staff positions in the Fiscal Year 2024-25 General Appropriations Act. As of July 1, 2025, both positions have been filled by our Office. The Direction of Auditing position, as well as these additional audit positions, are also assigned other duties by the CIG. Direct audit time for each identified project will be apportioned based on the allocation noted below.

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to conduct assurance activities, as well as the additional internal audit and technical assistance activities, are allocated on an annualized basis³ and tracked internally by internal audit staff members.

Based on the results of our assessment, audit priorities for Fiscal Year 2025-2026 were identified and hours were allocated as shown in the table below.

Allocation of Staff Hours for Fiscal Year 2025-2026		
Hours Available:	52 weeks x 40 hours per week x 3 positions (3 Full-time Equivalent (FTE) – 6,240 available hours	100%
Estimated Distribution of Available Hours without Overtime		
Internal Audits, Enterprise Projects, and Other Assurance Activities	Hours available for internal audits, enterprise-wide audits, advisory services, and management reviews. Including Internal Quality Assurance Review of the Executive Office of the Governor, Office of Inspector General's internal audit activity. See also, Domain V of the <i>Global Internal Audit Standards</i> . This is estimated at 1,560 hours.	25%
Audit Follow-up	As required in section 20.055(6)(h), F.S., and Principle 15 of the <i>Global Internal Audit Standards</i> . This is estimated at 125 hours.	2%
Liaison Activities to Coordinate External Audits	As required by section 20.055(2)(g), F.S. <ul style="list-style-type: none"> • Office of Program Policy Analysis and Government Accountability's Audits • Auditor General's Statewide Financial, Operational, and Federal Awards Audits • Auditor General's Quality Assurance Reviews at Selected Agency OIGs. • Auditor General Operational Audit of the Executive Office of the Governor See also, Standard 9.5 of the <i>Global Internal Audit Standards</i> . This is estimated at 312 hours.	5%
Technical Assistance	Hours to assist other offices as directed by the CIG in accordance with section 14.32, F.S. This is estimated at 2,184 hours.	35%
Financial Emergency Activities	Hours for monitoring and liaison activities associated with Financial Emergencies in accordance with section 218.503, F.S. This is estimated at 187 hours.	3%
Recurring Projects	<ul style="list-style-type: none"> • Risk Assessment and Annual Work Plan as required by section 20.055(6)(i), F.S. See also, Standard 9.4 of the <i>Global Internal Audit Standards</i>. • Inclusion of cybersecurity audit plan as required by Section 20.055(6)(i), F.S. • Annual Report as required by section 20.055(8)(a) and (b), F.S. This is estimated at 624 hours.	10%
Indirect Hours	Hours for administrative activities include training, leave, state holidays, etc.	20%

³ This is the first fiscal year to include the new FTE in the audit plan calculation as follows: 52 weeks x 40 hours per week x 3 FTE = 6,240 available hours.

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	This is estimated at 1,248 hours	
% of Total Hours		100%

Of the available staff hours for Fiscal Year 2025-2026, the OCIG estimates that it will initiate the following assurance activities based on the periodic risk assessment:

Planned Projects		
Category	Description	Hours
Internal Audit	Review of Executive Office of the Governor Long-Range Program Plan Performance Measures. (50 hours x 2 Auditor FTEs + 20 hours of supervisory review)	120
Internal Audit	Executive Office of the Governor – Division of Administration. Audit of Mail Room Processes and Internal Controls. (225 hours x 2 Auditor FTEs + 90 hours of supervisory review)	540
Cyber Enterprise Project*	Enterprise Audit for Fiscal Year 2025-2026 is scheduled to be Cybersecurity Domain: Protect - Data Protection and Security. (375 hours x 2 Auditor FTEs + 150 hours of supervisory review)	900
Total Hours		1,560⁴

*We consider this Cyber Enterprise Project to also satisfy the requirements of section 20.055(6)(i), F.S., requiring that the annual audit plan also includes a specific cybersecurity audit plan.

As part of our technical assistance hours for this fiscal year, our Office also plans to devote 500 hours of staff time to the integration of Artificial Intelligence into our audit process. In accordance with Global Internal Audit Standard 10.3, Technological Resources, Auditors are required to proactively take steps to enhance the use of technology and develop and broaden their skill sets. The Office of the Chief Inspector General will be leading an effort to innovate audit processes throughout the enterprise and integrate technology, including Artificial Intelligence, into everything we do.

Long-Term Audit Plans for Fiscal Years 2026-2027 and 2027-2028

For Fiscal Years 2026-2027 and 2027-2028, we plan to allocate direct hours each year to audit activities that will include the following:

- House Bill 1297, which passed during the 2021 legislative session, amended section 20.055(6)(i), F.S., and requires an annual specific cybersecurity audit plan. An enterprise cybersecurity risk assessment will be conducted to determine the Cyber Enterprise Project topics for Fiscal Years 2026-2027 and 2027-2028.
- Assurance engagements of the EOG's Appointments Office, Enterprise Audits, Other Assurance Activities, Audit Follow-Up, and Liaison Activities to coordinate External Audits.
- Continuation of Financial Emergency Activities monitoring.

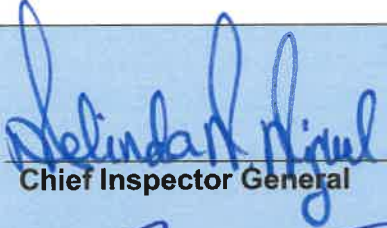
⁴ This figure of 1,560 hours represents 25% of available staff hours for the fiscal year to be devoted to internal audits, enterprise projects, and other assurance activities as noted in our allocation of staff hours. Additional hours may be allocated, as needed, for management requests for assurance or advisory services not listed herein.

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- Provision of technical assistance to other OIGs and perform other related duties.
- Review of federal grant monitoring compliance.

The long-term audit plans are subject to change based on the results of the periodic risk assessment conducted in accordance with section 20.055, F.S., and requests received from management. The scope of these projects will be determined during the planning phase of these engagements. These plans are also subject to unexpected investigative activity and other requests made by the Governor in accordance with section 14.32(2)(k), F.S.

Respectfully Submitted by:


Chief Inspector General

Date:

6/23/25

Audit Plan Approved by:


Governor Ron DeSantis

Date:

6/23/25