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AUDIT PLAN - FISCAL YEAR 2026-2027
AND LONG-TERM AUDIT PLANS
FOR FISCAL YEARS 2027-2028 AND 2028-2029

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 (*Global Internal Audit Standards*) 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 a risk assessment for the EOG in May and June of 2026. 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, including cybersecurity risk exposure, 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.; and

- 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.

Additional Considerations

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

- 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. This relationship is memorialized in a Memorandum of Understanding between the OCIG and DEM, which specifies their collaborative efforts in oversight and compliance. The Memorandum of Understanding clarifies the roles and responsibilities of both agencies OIGs, ensuring effective coordination and accountability in managing audit and compliance activities. For this reason, DEM is not included in this audit plan.

- Under section 218.503, F.S., local governmental entities (LGEs) may 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 may make them subject to additional review and oversight.

- House Bill 1297, which passed during the 2021 legislative session, amended section 20.055(6)(i), F.S. This statutory requires the OCIG to develop long-term and annual audit plans based on the findings of periodic risk assessments. The amendment requires the plan to include a specific cybersecurity audit plan. As such, a specific cybersecurity assurance engagement has been included in this audit plan to meet these requirements.

Calculation of Available Hours

The Director of Auditing[1] and two audit staff positions are assigned within the OCIG 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. Internal audit staff are also heavily involved in managing enterprise priorities for projects as set forth in the General Appropriation Act. Available hours to conduct assurance activities, as well as the additional internal audit and

[1] Prior to Fiscal Year 2024-25, the Director of Auditing was the one position within the OCIG 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. 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 herein.

technical assistance activities, are allocated on an annualized basis[2] and tracked internally by internal audit staff members. This includes tracking, managing, and coordinating contracts, as appropriate.

Based on the results of our assessment, audit priorities for Fiscal Year 2026-2027 were identified and hours were allocated as shown in the table below.

Allocation of Staff Hours for Fiscal Year 2026-2027		
Hours Available:	52 weeks x 40 hours per week x 3 Full-time Equivalent (FTE) Positions = 6,240 available hours	**100%**
Estimated Distribution of Available Hours without Overtime		
Internal Audits, Enterprise Projects, and Other Assurance Activities	Hours available for internal and enterprise-wide audits, advisory services, and management reviews. This includes the 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 *Global Internal Audit Standards.* This category is estimated at 1,248 hours.	20%
Audit Follow-up	As required in section 20.055(6)(h), F.S., and Principle 15 of the *Global Internal Audit Standards*, this category is estimated at 125 hours.	2%
Liaison Activities to Coordinate External Audits	As required by section 20.055(2)(g), F.S. • 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 *Global Internal Audit Standards*. This category is estimated at 125 hours.	2%
Technical Assistance	Hours to assist other offices as directed by the CIG in accordance with section 14.32, F.S., are estimated at 2,808 hours.	45%
Financial Emergency Activities	Hours for monitoring and liaison activities associated with Financial Emergencies in accordance with section 218.503, F.S., are estimated at 62 hours.	1%
Recurring Projects	• Risk Assessment and Annual Work Plan as required by section 20.055(6)(i), F.S. See also, Standard 9.4 of the *Global Internal Audit Standards*. • Annual Report as required by section 20.055(8)(a) and (b), F.S. These projects are estimated at 624 hours.	10%
Indirect Hours	Hours for administrative activities include training, leave, state holidays, etc. are estimated at 1,248 hours	20%

[2] Our available hour audit plan calculation is as follows: 52 weeks x 40 hours per week x 3 FTE = 6,240 available hours.

% of Total Hours		100%

Of the staff hours available for Fiscal Year 2026-2027, the OCIG estimates that it will initiate the following assurance activities based on the periodic risk assessment:

Planned Projects		
Category	**Description**	**Hours**
Internal Audit	Executive Office of the Governor – Audit of the Office of Open Government. (189 hours x 2 Auditor FTEs + 70 hours of supervisory review)	448
Cyber Enterprise Project*	Enterprise Audit for Fiscal Year 2026-2027 is scheduled to be Supply Chain Risk Management. (325 hours x 2 Auditor FTEs + 150 hours of supervisory review)	800
Total Hours		**1,248**[3]

*We consider this Cyber Enterprise Project to 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 hourly allocation for this fiscal year, the OCIG will dedicate 400 hours of staff time to the safe and responsible integration of Artificial Intelligence (AI) into all our processes, including our audit process. All AI adoption is guided by good governance controls and best practices, ensuring full compliance with applicable standards and regulations. As part of the audit process, and in accordance with Global Internal Audit Standard 10.3, Technological Resources, auditors are required to proactively enhance their use of technology and expand their skill sets. The OCIG is leading an enterprise-wide effort to innovate audit processes and responsibly implement technology, including AI, in activities such as examining the risk environment, developing the audit plan, and reviewing the sufficiency of audit documentation. These efforts are designed to strengthen our audit capabilities while maintaining the highest standards of safety, oversight, and accountability as we embrace technological modernizations and advancements.

Long-Term Audit Plans for Fiscal Years (FY) 2027-28 and 2028-29

For Fiscal Years 2027-28 and 2028-29, we plan to conduct a detailed risk assessment to determine specific projects selected. However, we do 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 each agency inspector general to develop an annual specific cybersecurity audit plan. An enterprise cybersecurity risk assessment was conducted by the OCIG and several state agency Inspectors General to determine the Cyber Enterprise Project topic for Fiscal Year 2026-27 with the selected topic of Supply Chain Risk Management. An enterprise cybersecurity risk assessment will also be conducted to determine the Cyber Enterprise Cyber topic for Fiscal Year 2027-28. This

[3] This figure of 1,248 hours represents 20% 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.

selected topic will become part of the assurance projects selected for inclusion as part of the Fiscal Year 2027-28 Annual Audit Plan.

- OCIG currently plans to conduct an assurance engagement of the EOG's Appointments Office during Fiscal Year 2027-28 and an assurance engagement of the Division of Administration, Human Resources Practices in Fiscal Year 2028-29. We further plan to lead and conduct any multi-agency enterprise audit engagements. We further plan to perform our statutorily and professional-standard required responsibilities to include monitoring the status of corrective actions taken on internal audits and to liaison with external auditors as part of their requests to EOG management.

- In addition, the OCIG will be continuing our financial emergency monitoring of LGEs, provide technical assistance to other OIGs, manage enterprise priorities for projects as set forth in the General Appropriation Act, and review federal grant monitoring compliance by state agencies.

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 may also be revised based upon unexpected investigative activity and other requests made by the Governor in accordance with section 14.32(2)(k), F.S.

It is our immense honor and privilege to submit this Annual and Long-Term Audit Plan for your review and approval.

Respectfully Submitted by: _____ **Date:** 9-4-2026
Chief Inspector General

Audit Plan Approved by: _____ **Date:** 9-4-2026
Governor Ron DeSantis