Elder Affairs FLORIDA

Department of Elder Affairs

Office of Inspector General

Memorandum

To: Michelle Branham, Secretary

From: Taroub J. Faraj, Inspector General T. F.

Date: July 13, 2026

Re: Annual Audit Plan for Fiscal Year 2026-27 and Long-Term Audit Plan for Fiscal Years 2027-28 and 2028-29

I am pleased to submit for your review and approval our Audit Plan for Fiscal Year (FY) 2026-27 and the Long-Term Audit Plan for FYs 2027-28 and 2028-29 pursuant to section 20.055(6)(i), Florida Statutes.

Our plans are risk-based and designed to provide effective coverage of the Department of Elder Affairs' (Department) programs, activities, and functions. This year's risk analysis considered responses from senior and executive management through a Risk Assessment Questionnaire, as well as input from key operational managers gathered from a survey administered through Survey Monkey. These efforts were intended to identify perceived risks that could prevent the Department or its program areas from achieving its mission and goals.

The proposed audit plan focuses on areas with elevated risk exposures identified through the risk assessment process and includes an Enterprise Audit of the Department's Supply Chain Risk Management Program, Cybersecurity Audit, coordinated by the Chief Inspector General (CIG) in the Executive Office of the Governor. The plan is designed to be flexible and responsive to evolving conditions and priorities, and will be adjusted as necessary to address management concerns and the results of our on-going assessment of circumstances and events that may affect the Department's operations.

With your concurrence and approval, we will proceed with the planned engagements and submit a copy of the approved 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 2026-27

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) 2026-27 and Long-Term Audit Plan for FYs 2027-28 and 2028-29

RISK ASSESSMENT

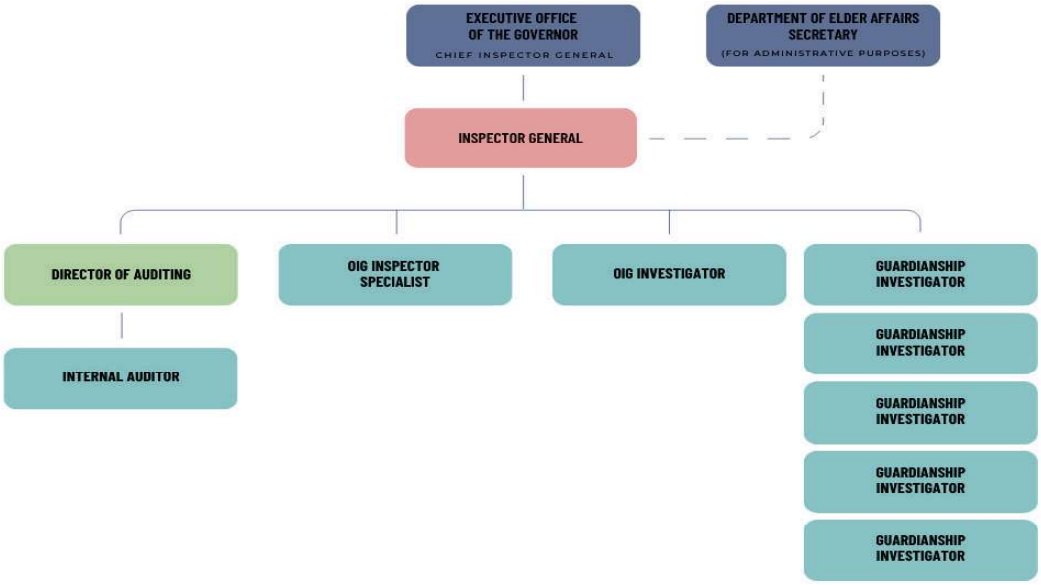
Section 20.055, Florida Statutes (F.S.), requires the Inspector General to develop long-term and annual audit plans based on the findings of periodic risk assessments. In addition, Standard 9.4, Internal Audit Plan, of the Global Internal Audit Standards, published by the Institute of Internal Auditors (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 various levels of management. Our risk assessment methodology included:

- distributing a survey to program-area managers (operational level) to collect their perspectives on risks within their respective areas; and
- interviewing senior and 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:



While the Guardianship Investigators are positioned within the OIG under the direct supervision of the Inspector General, they are limited to investigating complaints specifically related to public and professional guardianship pursuant to section 744.2004, F.S.

OIG STAFFING RESOURCES AND PLANNED ENGAGEMENTS FOR FY 2026-27

The OIG's Internal Audit (IA) function is comprised of two positions: a Director of Internal Audits and an Internal Auditor. Together, IA staff provide 4,176[1] 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 function 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 2026-27. It also includes the estimated number of hours that will be allocated for each engagement.

Engagements Planned for FY 2026-27	Estimated Hours
Carry-forward Engagement from FY 2025-26:	
• Internal Quality Assessment Review	500
Planned Engagements for FY 2026-27:	
• *Enterprise Audit of DOEA's Cybersecurity Supply Chain Risk Management Program	600
• Audit of DOEA's Policy Review and Maintenance Process	500
• Bay Area Legal Services Contract – (Contract XQ963)	500
• Internal Quality Assessment Review	400
• Audit Follow-ups (Internal & External)	200
• Management Requests/Special Projects	126
*This engagement satisfies the requirement of section 20.055(6)(i), F.S., requiring the annual audit plan to include a cybersecurity audit.	
Subtotal of allocated direct audit hours	**2,826**

[1] Total number of full-time audit staff (2) multiplied by the total number of Full-Time Equivalent (FTE) contracted hours for Fiscal Year 2025-26 (2,088).

Indirect Activities/Administrative Activities/Leave/Holidays/Training	
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
Subtotal of allocated hours for Indirect Activities	**1,000**
Statutory and Other Required Activities	
External Liaison/Audit Coordination	25
Annual Risk Assessment	100
Audit Plan	40
Annual Report	160
Annual Attestation(s)/Schedule IX/etc.	25
Subtotal of allocated hours for Other Activities	**350**
Total Contracted Hours for Fiscal Year (2088 x 2)	**4176**

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 Planned for FY 2026-27

- ****Enterprise Audit of the Department of Elder Affairs' (Department) Cybersecurity Supply Chain Risk Management:*** The objective is to determine whether the Department has established, implemented, and maintained effective cybersecurity supply chain risk management governance, supplier risk assessment, contractual oversight, continuous monitoring, incident response, recovery, and operational detection capabilities necessary to identify, assess, monitor, detect, respond to, and mitigate risks associated with suppliers, third-party providers, outsourced environments, cloud services, external systems, and other external entities that support or interact with Department information technology resources and data. The audit will also assess the operational effectiveness of the Department's monitoring, detection, escalation, and response capabilities through Ground Truth Testing activities designed to validate the Department's ability to rapidly identify and respond to anomalous or malicious activity involving trusted third-party vendors and external service providers.

- ***Audit of DOEA's Policy Review and Maintenance Process:*** The preliminary objective is to assess whether the Department has established and implemented an effective process to ensure policies are reviewed, updated, approved, communicated, and retained in accordance with organizational requirements and regulatory obligations.

- ***Audit of Bay Area Legal Services Contract XQ963:*** The preliminary objective is to assess whether contracted services are delivered in accordance with the Statements of Work and contractual requirements; whether the Department effectively monitors and verifies service delivery; and whether payments are authorized, supported, and made in compliance with contract terms.

- ***OIG's Internal Quality Assessment Review:*** The objective is to evaluate the Internal Audit Function's conformance with the Institute of Internal Auditors' *Global Internal Audit Standards* and section 20.055, F.S.

Long-Term Audit Plan for FYs 2027-28 and 2028-29

For FYs 2027-28 and 2028-29, we are committed to ensuring that OIG services provide value to the Department. Based on the FTE contracted hours for FY 2026-27, OIG staff are projected to have at least 4,176 available hours in each of the subsequent fiscal years, 2027-28 and 2028-29. The potential audit engagements and activities, including the estimated number of hours for each, are presented below. These engagements will be reviewed and reassessed annually as part of the risk assessment process.

Long-Term Planned Engagements for FYs 2027-28 and 2028-29	Estimated Hours
Enterprise Cybersecurity Audit (To be determined by the CIG's Office)	600
Invoice Payments	500
Revenue Management Process	500
Community-Based Support Services	426
OIG's Internal Quality Assessment Review	400
Audit Follow-ups (Internal & External)	200
Management Request/Special Projects	200
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
Total Available Hours	**4,176**

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: Tarous J. Faraj Date: 7/1/2026

Audit Plan approved by : Michelle Barnhart Date: 7/13/2026