

Mission:

To protect, promote & improve the health of all people in Florida through integrated state, county & community efforts.



Ron DeSantis
Governor

Scott A. Rivkees, MD
State Surgeon General

Vision: To be the Healthiest State in the Nation

June 22, 2020

Scott A. Rivkees, MD, State Surgeon General
Florida Department of Health
4052 Bald Cypress Way, Bin #A00
Tallahassee, Florida 32399-1701

Dear Dr. Rivkees:

In accordance with State law¹ and the *International Standards for the Professional Practice of Internal Auditing*, I respectfully submit for your approval our office's *Three Year Audit Plan Beginning with Fiscal Year 2020-2021 (Audit Plan)* for the Department of Health (Department).

The *Audit Plan* is based on the results of our risk assessment and discussions with Department management. The process identified areas of elevated risk or importance to management. It was narrowed to a manageable list of projects covering a variety of Department operations and information technology solutions, with consideration of available resources.

The results presented in the enclosed *Audit Plan* represent our proposal of projects for fiscal year 2020-2021, with some suggested projects that may be addressed in fiscal years 2021-2022 and 2022-2023. We will continue to assess risk among the Department's operations throughout the year which may require revisions to the *Audit Plan*.

Please be reminded State law¹ affords the State Surgeon General the ability at any time throughout the year to request our office to perform an audit or review of any program or function that is not included in the *Audit Plan*.

If you have any questions or comments, please let me know.

Sincerely,

Michael J. Bennett, CIA, CGAP, CIG
Inspector General

Approved: _____

Scott A. Rivkees, MD
State Surgeon General

MJB/mhb
Enclosure

¹ Section 20.055(6), *Florida Statutes*



Department of Health
Office of Inspector General
Audit Plan
July 1, 2020 – June 30, 2021

Carryover – Complete Unfinished Fiscal Year 2019-2020 Projects:

The Department's Awarding and Monitoring of Grants (Audit)

Proposed Objective: Examine how grants that include federal funds are awarded to local agencies and the subsequent monitoring of the grantees. Determine that such grants are compliant with selected criteria in the Federal Funding Accountability and Transparency Act and 2CFR200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

Child Care Food Programs (Consulting)

Objective: Program management requested we evaluate the adequacy of the Child Care Food Program's contracting and monitoring controls over participating institutions, facilities, and sponsoring organizations.

Post-audit Sampling of COR19 Expenditures (Review)

Objective: Ensure appropriate expenditures are charged to federal funds intended to be used to carry out surveillance, epidemiology, laboratory capacity, infection control, mitigation, communications, and other preparedness and response activities, as identified by the Centers for Disease Control's (CDC) early guidance letter and the Notice of Award dated March 5, 2020, as well as any additional funds intended for this purpose.

New Projects for Fiscal Year 2020-2021:

**Newborn Screening Program Certification – June 30, 2020
(Statutorily Required Certification)**

Objective: The Office of Inspector General is required by State law² to annually calculate the annual direct costs of the uniform testing and reporting procedures of the Newborn Screening Program, including applicable administrative costs, and certify that such costs are related.

Review of General Controls at Selected CHDs – 2021 (Review)

Proposed Objective: Determine whether CHD management has implemented general operating controls over such areas as cash handling, pharmaceuticals, client incentives, environmental health, vehicles, secured areas and server rooms, disaster recovery and business continuity, protection of protected health information (PHI) and personally identifiable information (PII), patient privacy rights, record management, management of information technology resources, dental clinic controls, and building safety. This is an annual project, consisting of a one-day review of a selected CHD, visiting approximately one-third of all CHDs each year, in the Spring timeframe.

Division of Children's Medical Services Child Protection Teams – (Consulting)

Proposed Objective: Program management requested we evaluate selected processes of the Bureau of Child Protection and Special Technologies, its medical directors and contracted Child Protection Teams.

² Section 383.14(3)(g), *Florida Statutes*

Audit Plan
July 1, 2020 – June 30, 2021

The Department's Subcontracts and Related Processes (Audit)

Proposed Objective: Examine the Department's requirements, processes, and approvals process for providers' contracts and other agreements with subcontractors.

The Department's CARES Act Funding (Enterprise Project(s))

Proposed Objective: One or more enterprise projects related to CARES Act funding, and/or lessons learned during the COVID-19 Pandemic.

Follow-up Audit of CHDs' Ordering and Shipping Patients' Lab Work (Audit)

Proposed Objective: Verify corrective action plans from the December 2018 audit, *County Health Departments' Ordering and Shipping of Clients' Lab Work*, that management reported were implemented have had a positive impact on improving processes used by CHDs and other entities to prepare and ship lab specimens for testing.

Long-term Audit Plan

(These projects will be reassessed prior to each fiscal year during the annual Department of Health IG risk assessment.)

Fiscal Year 2021-2022

Carryover - Complete Unfinished Fiscal Year 2020-2021 Projects

Newborn Screening Program Certification – June 30, 2021 (Annual Certification required by State law)

Review of General Controls at Selected CHDs (2022)

Proposed Objective: Determine whether CHD management has implemented general operating controls over such areas as cash handling, pharmaceuticals, client incentives, environmental health, vehicles, secured areas and server rooms, disaster recovery and business continuity, protection of protected health information (PHI) and personally identifiable information (PII), patient privacy rights, record management, management of information technology resources, dental clinic controls, and building safety. This is an annual project, consisting of a one-day review of a selected CHD, visiting approximately one-third of all CHDs each year, in the Spring timeframe.

Analysis of Contract Assignments to the Department's Contract Managers (Review)

Proposed Objective: Review and analyze number of contracts assigned to each Contract Manager to determine whether reasonable to effectively manage assigned contracts. Analyze whether those with fewer contracts can make more site visits, etc. Survey or review documentation to identify number of hours in a work week used to manage contracts vs. perform other required duties.

Office of Rural Health

Proposed Objective: Review selected contracts, including Contract COREL with Florida Association of Free and Charitable Clinics, Inc. for \$10 million; CORHA with Nova Southeastern University for \$5 million; and selected contracts with local health planning councils and rural health networks, to determine appropriate contract management has been performed and deliverables agree with the contract.

MyFloridaMarketPlace - eQuote

Proposed Objective: Determine that Rules, which define how a quote is solicited, and the Team that solicit, receive and review quotes, are appropriately defined, and Participants (e.g., suppliers, vendors) are appropriately invited and respond to the solicitation.

Contracts Managed at the County Health Department Local Level

Proposed Objective: Review selected service provider contracts prepared and managed by Department staff at the CHD level, to determine appropriate contract management has been performed and deliverables agree with the contract.

Office of Children's Medical Services Managed Care Plan

Proposed Objective: As the Department's highest dollar contract, examine the Office of Children's Medical Services Managed Care Plan and Specialty Program's contract with WellCare of Florida, Inc. (Contract COQAA) for \$7,778,524,106 (CMS Plan). CMS Managed Care Plan's contract with Department's requirements, processes, and approvals process for providers' contracts and other agreements with subcontractors.

Follow-up to Audit of Verification of Completion of Employee Training Requirements

Proposed Objective: As a follow-up to the November 2018 audit of *Verification of Completion of Employee Training Requirements*, determine whether corrective actions implemented by the Bureau of Personnel and Human Resource Management to address issues noted in the initial audit have been effective to materially ensure the completion of employee training on an enterprise wide basis.

ADAP Prescriptions filled by CVS Pharmacy

Proposed Objective: The Department has contracted with CVS Pharmacy to fill certain program drugs. Determine that related Department controls over the contract(s) are sufficient, and prescriptions are accurately filled and distributed to the clients.

Long-term Audit Plan

(These projects will be reassessed prior to each fiscal year during the annual Department of Health IG risk assessment.)

Fiscal Year 2022-2023

Carryover - Complete Unfinished Fiscal Year 2021-2022 Projects

Newborn Screening Program Certification – June 30, 2022 (Annual Certification required by State law)

Review of General Controls at Selected CHDs (2023)

Proposed Objective: Determine whether CHD management has implemented general operating controls over such areas as cash handling, pharmaceuticals, client incentives, environmental health, vehicles, secured areas and server rooms, disaster recovery and business continuity, protection of protected health information (PHI) and personally identifiable information (PII), patient privacy rights, record management, management of information technology resources, dental clinic controls, and building safety. This is an annual project, consisting of a one-day review of a selected CHD, visiting approximately one-third of all CHDs each year, in the Spring timeframe.

Bureau of Emergency Medical Services' Inspections

Proposed Objective: Evaluate the Bureau's controls over the inspection process of emergency medical services agencies throughout the State.

Division of Administration's Purchasing Card Program

Proposed Objective: Examine Purchasing Card use. The scope will be determined during the planning phase.

Quality Assurance Review (Quality Assurance)

Proposed Objective: Evaluate the Department's Internal Audit Unit's conformance with International Standards for the Professional Practice of Internal Auditing, the Code of Ethics, the internal audit charter, the organization's risk and control assessment, and the use of successful practices.

Bureau of Communicable Diseases' *Patient Reporting Investigating Surveillance Manager System (PRISM)*

Proposed Objectives:

- Identify all manual data input fields and determine whether manual data input controls are effective in helping ensure data accuracy and integrity.
- Identify all data upload sources and determine whether data upload controls are effective in helping ensure data accuracy and integrity.

Determine whether the laboratory interface controls are effective in helping ensure data accuracy and integrity.

Audit Plan
Internal Audit Resource Management
July 1, 2020 - June 30, 2021

	Mark H. Boehmer, CPA <i>Director of Auditing</i>		Ashlea Mincy, CIGA <i>Senior Management Analyst II</i>		Vacant <i>Senior Management Analyst II</i>		Vacant <i>Senior Management Analyst II</i>		TOTAL HOURS	
	Hours	%	Hours	%	Hours	%	Hours	%	Hours	%
Indirect Hours:										
Holidays (including Personal Holiday)	80	4%	80	4%	80	4%			240	4%
Annual / Sick Leave	200	10%	200	10%	200	10%			600	10%
Training	50	2%	50	2%	50	3%			150	2%
Administrative/Other Internal Audit Functions ³	820	39%	250	12%	170	9%			1,240	20%
External Auditor Coordination	40	2%	150	7%	40	2%			230	4%
Travel	40	2%	20	1%	20	1%			80	1%
Total Indirect Hours	1,230	59%	750	36%	560	29%			2,540	42%
Audits/Reviews/Consulting Projects:										
Completion of Projects Initiated in FY 2019-2020:										
The Department's Awarding and Monitoring of Grants	50	2%		0%	275	14%			325	5%
Child Care Food Programs	30	1%	155	7%		0%			185	3%
Post-audit Sampling of COR19 Expenditures	20	1%		0%	80	4%			100	2%
Newborn Screening Program Certification - June 30, 2020	40	2%	10	0%		0%			50	1%
Review of General Controls at CHDs - 2021	125	6%	60	3%	60	3%			245	4%
Division of CMS's Child Protection Teams	60	3%	325	16%		0%			385	6%
Analysis of Contract Assignments to Contract Managers	60	3%		0%	175	9%			235	4%
The Department's Subcontracts and Related Processes	75	4%	300	14%		0%			375	6%
Follow-up - CHDs' Ordering and Shipping Patients' Lab Work	20	1%	100	5%		0%			120	2%
Subtotal	480	23%	950	46%	590	30%			2,020	33%
Other Direct Hours:										
Follow-up of Corrective Action Plans	50	2%	200	10%	75	4%			325	5%
The Department's CARES Act Funding (Enterprise projects)	170	8%			580	30%			750	12%
Other Projects ⁴	150	7%	180	9%	150	8%			480	8%
Subtotal	370	18%	380	18%	805	41%			1,555	25%
Total Direct Hours	850	41%	1,330	64%	1,395	71%			3,575	58%
TOTAL AVAILABLE HOURS	2,080	100%	2,080	100%	1,955	100%			6,115	100%

³ Includes supervisory and administrative duties, QAR coordination, preparing/giving presentations, MK development, meetings, Risk Assessment, Audit Plan, Annual Report, special projects, and other office duties.

⁴ Includes unanticipated projects.