



June 25, 2020

Ms. Shan Goff, Executive Director  
 Florida Office of Early Learning  
 250 Marriott Drive  
 Tallahassee, FL 32399

Subject: OIG Work Plan for Fiscal Year 2020-21 and Long Term Audit Plans for Fiscal Years 2021-22 and 2022-23.

Dear Executive Director Goff:

I am submitting for your approval, in accordance with Section 20.055, Florida Statutes and *The International Standards for the Professional Practice of Internal Auditing*, issued by the Institute of Internal Auditors, the annual work plan for the Office of Inspector General (OIG). The OIG work plan documents our goals and objectives for the 2020-21 Fiscal Year, including engagements for the upcoming fiscal year and projected engagements for the following two fiscal years. The OIG audit plan is risk-based to provide the most effective coverage of the Office's programs, processes, systems, and operations. Our analysis is based on a risk assessment performed by the OIG, including input from Office of Early Learning (OEL) executive management, directors, managers, supervisors, and OIG staff. We have also allocated a portion of our auditable hours for management requests and enterprise projects as requested by the Governor's Chief Inspector General.

We look forward to working with you in meeting the challenges and opportunities that face the OEL. With your approval, we will implement the OIG work plan for the 2020-21 Fiscal Year, and will submit copies of the work plan to the Governor's Chief Inspector General and the Florida Auditor General.

Thank you for your continued support.

Approved By: Shan Goff Date: 7/6/2020  
 Shan Goff, Executive Director

Sincerely,

  
 David Ulewicz, Inspector General

DAVID ULEWICZ  
 INSPECTOR GENERAL, OFFICE OF EARLY LEARNING

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**Florida Office of Early Learning  
Office of Inspector General**



**Annual Work Plan for the 2020-21 Fiscal Year  
and Long-Term Audit Plans for the  
2021-22 and 2022-23 Fiscal Years**

**Dated: June 25, 2020**

**David Ulewicz, Inspector General**

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### **Authority, Responsibility, and Independence**

The authority and responsibilities of the Office of Inspector General (OIG) are established in Section 20.055, Florida Statutes. Pursuant to legislative intent, the OIG also administers the public assistance fraud referral process for the Florida Office of Early Learning (OEL) and coordinates the process with external partners to ensure maximum efficiency.

The Inspector General reports functionally to the Florida Chief Inspector General (CIG) and administratively to the OEL Executive Director. Pursuant to Florida Statutes, the OIG has full, free, and unrestricted access to all OEL activities, records, data, properties, functions, and personnel necessary to effectively discharge its responsibilities.

### **Mission**

The mission of the Office of Inspector General (OIG) internal audit activity is to provide independent, objective assurance, and consulting services designed to add value and improve the Office of Early Learning (OEL) operations. The internal audit activity helps the OEL accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

### **Risk Assessment and Audit Plan**

To fulfill its mission and goals, each year the OIG conducts a risk assessment of the OEL operations. Both Florida Statutes and professional audit standards require the OIG to develop risk-based annual and long-term audit plans which consider resource requirements and input from senior management. Our risk assessment included surveying 18 senior managers and interviewing executive managers to gather their perspectives on the Department's current risks and exposures.

Other matters considered during the risk assessment and development of the annual audit plan included:

- Resources available;
- The results of prior engagements;
- Updated assessments of risks and effectiveness of risk management and control processes;
- Request by the Executive Director and executive managers;



- Changes in organizational structure, performance, operations, systems, and controls;
- Opportunities to achieve more efficient and effective operating benefits;
- Opportunities to improve risk management, control and governance processes, and reduce opportunities for fraud related incidents;
- Statutorily required follow-up to external audits and reviews; and
- Opportunities to improve governance of information technology resources.

The audit plan includes participation in enterprise audit projects as requested by the CIG. The approved audit plan will guide our activities throughout the year, but will be adjusted to meet management needs as other priorities change and new risks are identified. The Inspector General plans and regularly monitors work to ensure an appropriate balance is maintained between audit, investigative, and other accountability services.

The following sections provide information on OIG staff resources as well as detailed planned engagements for the 2020-21 Fiscal Year, as time permits.

### **Available Staff Resources**

The OIG has been authorized two positions. They are comprised of one professional staff and the Inspector General. These resources are applied to:

- Audits, Consulting Services, Investigations, Management Reviews, Enterprise Projects;
- Follow-up Activities;
- Outreach and Education;
- Accreditation
- Administration, Oversight, and Supervision of the OIG;
- External Audit Coordination;
- Training;



**Carry Forward Assignments**

At the end of the 2019-20 Fiscal Year, the OIG had two engagements in progress. Each carry forward project is expected to be closed out within the 2020-21 Fiscal Year.

TOPIC	DESCRIPTION
Confidential Data Audit, No. 19-IA01	This audit would review and evaluate the internal controls in place to secure confidential and sensitive data housed within OEL’s resources.
Spreadsheet Reliance Audit, No. 19-IA02	OEL has increased its dependence on the use and automation of spreadsheets. This audit would review and evaluate the controls in place surrounding the use of spreadsheets and their automation.

**Planned Engagements**

Section 20.055, Florida Statutes requires the OIG to conduct financial, compliance, electronic data processing, and performance audits of the agency and prepare audit reports of the findings. Engagements are conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing (Standards)* issued by the Institute of Internal Auditors.

TOPIC	DESCRIPTION
Overpayment/Check Processing	Review of the processes used by the Florida OEL to track and process the receipt of overpayments and checks.
IT Disaster Recovery	The goal of a IT Disaster Recovery (DR) plan is to address the recovery of critical technology infrastructure and processing resources related to the organizations operations in the event of a disaster or major disruption. This audit would review and evaluate the OEL's IT DR and determine compliance with applicable laws, OEL policies and procedures, and best practices.



Data Analytics & Fraud Detection	Review of the data analytics and fraud detection processes used by the Florida OEL to identify public assistance fraud.
CARES and Enterprise Projects	At the request of the CIG, 20 percent of our resources have been allocated to the CARES act and enterprise projects for the 2020-21 Fiscal Year. The CIG in consultation with agency inspectors general identifies Enterprise Projects.
Coalition Anti-Fraud Plan Reviews	In accordance with Section 1002.91, Florida Statutes and Rule 6M-9.400, Florida Administrative Code, the OIG will review each coalition's anti-fraud plan by September 1, and shall notify the coalition in writing of approval or disapproval and the reasons for disapproval.
LRPP Performance Measures	In accordance with Section 20.055, Florida Statutes, each agency's OIG is required to assess the reliability and validity of the information provided by the agency on performance measures and standards to be submitted to the Executive Office of the Governor within the agency's Long Range Program Plan (LRPP).
Management Requests	A portion of our planned engagements is reserved for management requests that may occur during the fiscal year. These requests may be for assurance or consulting services.

### ***Follow-up Activities***

OIG staff conducts follow-up assessments on both internal and external audits, management reviews, and investigations to ensure the OEL has taken appropriate corrective action on findings. The IG provides written responses to the OEL Executive Director on the status of corrective actions taken. Three engagements are scheduled for follow-up activities in the 2020-21 Fiscal Year.



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***Long-Term Audit Plan (2021-22 and 2022-23)***

The OIG Long-Term Audit Plan is to ensure that its services provide the most benefit to the OEL. Specifically, planned projects are identified below. However, the long-term plans are subject to change, based on the results of the periodic risk assessment and to be responsive to both the OEL Executive Director and the CIG.

<b>Fiscal Year 2022-22 &amp; 2022-23</b>
Program Integrity Monitoring Efficiency and Effectiveness
Change Management Audit
VPK Regional Facilitator Program Review
Travel Reimbursement
EFS Mod Application Controls
Active Directory Audit
Data Classification Framework