

**Mission:**

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



**Ron DeSantis**  
Governor

**Joseph A. Ladapo, MD, PhD**  
State Surgeon General

**Vision:** To be the Healthiest State in the Nation

May 25, 2022

Joseph A. Ladapo, MD, PhD  
State Surgeon General  
Florida Department of Health  
4052 Bald Cypress Way, Bin A-00  
Tallahassee, Florida 32399-1701

Dear Dr. Ladapo:

In accordance with State law<sup>1</sup> 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 2022-2023 (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 2022-2023, with some suggested projects that may be addressed in Fiscal Year 2023-2024 and Fiscal Year 2024-2025. 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 law<sup>1</sup> 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  
Office of Inspector General

Approved: \_\_\_\_\_

  
Joseph A. Ladapo, MD, PhD  
State Surgeon General

MJB/mhb  
Enclosure

<sup>1</sup> Section 20.055(6), Florida Statutes



Department of Health  
Office of Inspector General  
Audit Plan  
July 1, 2022 – June 30, 2023

**Carryover – Complete Unfinished Fiscal Year 2021-2022 Projects:**

**Selected Epilepsy Contracts of the Bureau of Chronic Disease**

**Objectives:** Determine if deliverables and overall goals of the contracts were met, and the Department of Health's (Department) contract manager and providers are in compliance with applicable laws and Department policies and procedures.

**Security of Clients' PII and PHI in the Medicaid Family Planning Waiver Program**

**Objectives:** Determine and evaluate client eligibility filing processes and storage, and monitoring activities conducted to protect the client's identification and health information.

**New Projects for Fiscal Year 2022-2023:**

**Newborn Screening Program Certification – June 30, 2022  
(Statutorily Required Certification)**

**Objective:** The Office of Inspector General (OIG) is required by State law<sup>1</sup> 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.

**Enterprise-wide Cybersecurity Audit of a Selected Information System  
(Cybersecurity Audit)**

**Proposed Objective:** The OIG is required by State law to perform an audit of the Department's cybersecurity protections of an automated information system in order to attain the applicable objectives of preserving the confidentiality, integrity, and availability of data, informant, and information technology resources<sup>2 3</sup>. This engagement will be performed in conjunction with the Executive Office of the Governor, Office of the Chief Inspector General (OCIG).

**Annual Attestation - Executive Order Number 20-044**

**Objective:** The State Surgeon General shall annually make certain attestations related to Office of the Governor Executive Order No. 20-44<sup>4</sup>, which relates to entities named in State law with which the Department must form a sole-source, public-private agreement and all entities that, through contract or other agreement, annually receive 50% or more of their budget from the State or from a combination of State and Federal funds. The attestation is to be provided to the Department's OIG by May 31. The OIG will verify compliance.

**General Controls at Selected CHDs – 2023 (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.

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<sup>1</sup> Section 383.14(3)(g), Florida Statutes

<sup>2</sup> Section 20.055(6)(i), Florida Statutes

<sup>3</sup> Cybersecurity is defined in Section 282.0041(8), Florida Statutes

<sup>4</sup> Office of the Governor Executive Memorandum No. 21-025

# Audit Plan

## July 1, 2022 – June 30, 2023

### **Selected Contract(s) Funded by Member Projects 2022-2023 (Audit)**

**Proposed Objective:** Review selected contracts to determine appropriate contract management has been performed and deliverables agree with contract language.

### **Service Providers' Related Parties (Audit)**

**Proposed Objectives:** Determine the roles and functions of the Department's service providers' related parties, how the organizations are structured and registered with the Department of State, how they are funded, and identify any potential conflict(s) of interest.

### **Bureau of Tobacco Free Florida's Cessation Contract (Audit)**

**Proposed Objectives:** Examine selected deliverables of the Department's contract with Consumer Wellness Solutions, Inc. (Contract COTGA) for \$100,558,926, that provides free tobacco cessation counseling, services, and resources to eligible Florida residents. Evaluate if the contract is in compliance with Department's requirements, processes, and approvals process for providers' contracts and other agreements with subcontractors.

### **Bureau of Early Steps and Newborn Screening (Audit)**

**Proposed Objectives:** Evaluate the monitoring of the Early Steps Program's contracted entities, located in Florida, that provide early intervention services to children of age 0 to 36 months with significant delays or a condition likely to result in a developmental delay, to determine if deliverables and overall goals of the contracts are met. Evaluate if the contract is in compliance with Department's requirements, processes, and approvals process for providers' contracts and other agreements with subcontractors.

### **Active Directory Management and Security (Audit)**

**Proposed Objective:** Evaluate the Department's controls for managing and securing the Department's Active Directory environment.

### **Employees' Dates of Travel to Dates Worked (Audit)**

**Proposed Objective:** Based on a random sampling of Department employees, examine dates of travel reimbursement to dates worked to verify integrity of the data and appropriate payment of travel.

### **County Health Departments' Waiving of Fees (Audit)**

**Proposed Objectives:** Examine selected CHDs' process of waiving fees, and related controls. Determine the processes are compliant with Rule 64F-16.007, Florida Administrative Code, and DOHP 56-66-18, *Accounts Receivable*.

# Long-term Audit Plan

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

## Fiscal Year 2023-2024

### Carryover - Complete Unfinished Fiscal Year 2022-2023 Projects

#### Newborn Screening Program Certification – June 30, 2023

(Annual Certification required by State law)

#### Annual Attestation - Executive Order Number 20-044

#### General Controls at Selected CHDs (2024) (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.

#### Cybersecurity Audit of a Selected Information System (Cybersecurity Audit)

**Proposed Objective:** The OIG is required by State law to perform an audit of the Department's cybersecurity protections of an automated information system in order to attain the applicable objectives of preserving the confidentiality, integrity, and availability of data, informant, and information technology resources<sup>5 6</sup>.

#### Selected Programmatic Processes at the Department of Health in Pinellas County (Audit)

**Proposed Objective:** Examine selected programmatic and administrative processes at DOH-Pinellas, which may include travel and programmatic processes.

#### The Department's Disaster Recovery Plan (Review)

**Proposed Objective:** Review and evaluate the Department's Disaster Recovery Plan to determine it is designed to be effective. We may also review and evaluate the Department's Computer Security Incident Response Team.

#### Federal Compliance and Audit Management Section (FCAM) (Audit)

**Proposed Objective:** Review FCAM's multiple processes, including its monitoring of the Department's federal and state compliance and audit requirements.

#### The Department's Process for Reviewing and Approving Unemployment Compensation Claims (Audit)

**Proposed Objective:** Evaluate the Department's processes for reviewing and approving unemployment payment requests for former Department employees.

#### Office of Medical Marijuana Use (Audit)

**Proposed Objective:** Examine the design and operation of selected internal controls and operating procedures of the Office of Medical Marijuana Use.

#### Use of COVID-19 Grant Funds (Audit)

**Proposed Objective:** Evaluate the use of COVID-19 Grant Funds to ensure compliance with grant requirements, laws, and Department policies and procedures.

#### Implementation and Revisions of Department Policies and Procedures (Review)

**Proposed Objectives:** Evaluate select Department policies and procedures to determine compliance with DOHP 5-2-16, *Policies and Procedure Management*; and evaluate the process of notifying Department employees of policy changes.

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<sup>5</sup> Section 20.055(6)(i), Florida Statutes

<sup>6</sup> Cybersecurity is defined in Section 282.0041(8), Florida Statutes

## Long-term Audit Plan

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

### Fiscal Year 2023-2024 (continued)

#### **Follow-up Audit of Pharmacy Inventory Controls (Audit)**

**Proposed Objective:** Verify corrective action plans from the OIG's June 2017 *Audit of Pharmacy Inventory Controls*, that management reported were implemented have had a positive impact on improving the Bureau of Public Health Pharmacy's processes and procedures.

#### **Use of Personally Identifiable Information and Protected Health Information by the Bureau of Epidemiology (Audit)**

**Proposed Objective:** Evaluate the collection, use, storage of Personally Identifiable Information and Protected Health Information by the Bureau of Epidemiology.

#### **Florida State Health Online Tracking System (SHOTS) (Audit)**

**Proposed Objectives:** Examine the design and operation of internal controls and operating procedures, assess compliance with selected regulatory requirements, and identify system related issues that require management's attention.

#### **Office of Children's Medical Services Managed Care Plan (Audit)**

**Proposed Objectives:** As the Department's highest dollar contract, examine selected deliverables of the Office of Children's Medical Services Managed Care Plan and Specialty Program's contract with Sunshine State Health Plan, Inc., d/b/a Sunshine Health (Contract COQAA) for \$7,778,524,106 (CMS Managed Care Plan). Also, examine CMS Managed Care Plan's contract with the Department's requirements, processes, and approvals process for providers' contracts and other agreements with subcontractors.

# Long-term Audit Plan

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

## Fiscal Year 2024-2025

### Carryover - Complete Unfinished Fiscal Year 2023-2024 Projects

#### Newborn Screening Program Certification – June 30, 2024

(Annual Certification required by State law)

#### Annual Attestation - Executive Order Number 20-044

##### General Controls at Selected CHDs (2025) (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.

##### Cybersecurity Audit of a Selected Information System (Cybersecurity Audit)

**Proposed Objective:** The OIG is required by State law to perform an audit of the Department's cybersecurity protections of an automated information system in order to attain the applicable objectives of preserving the confidentiality, integrity, and availability of data, informant, and information technology resources.<sup>7 8</sup>

##### Enterprise-wide Compliance Audit of the Department's Contracts (Audit)

**Proposed Objective:** The OIG is required by State law to complete a risk-based compliance audit every three years of all contracts executed by the Department for the preceding three fiscal years.<sup>9</sup> The audit must evaluate and identify any trend in vendor preference.<sup>10</sup> This engagement will be performed in conjunction with the OCIG. The audit was previously completed during the 2021-2022 fiscal year.

##### Selected Contracts in the Department's Biomedical Research Section, Office of Public Health Research (Audit)

**Proposed Objective:** Examine selected contracts the Biomedical Research Section has with providers.

##### User Access to HMS at DOH-Duval (Review)

**Proposed Objective:** Determine whether users are current Department employees with access that is appropriate to job responsibilities.

##### Selected Travel Expenditures at DOH-Orange (Review)

**Proposed Objective:** Evaluate travel reimbursements for the use of privately owned vehicles at DOH-Orange.

##### AIDS Drug Assistance Program's Use of the Provide Enterprise System (Audit)

**Proposed Objectives:** Examine the design and operation of internal controls and operating procedures, assess compliance with selected regulatory requirements, and identify system related issues that require management's attention.

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<sup>7</sup> Section 20.055(6)(i), Florida Statutes

<sup>8</sup> Cybersecurity is defined in Section 282.0041(8), Florida Statutes

<sup>9</sup> Section 287.136(2), Florida Statutes

<sup>10</sup> Section 295.187(4), Florida Statutes