




FLORIDA DEPARTMENT OF JUVENILE JUSTICE

INTEROFFICE MEMORANDUM

DATE: June 26, 2023
TO: Eric S. Hall, Secretary
FROM: Robert Munson, Inspector General 
SUBJECT: Annual Audit Plan for Fiscal Year 2023-2024

The Office of Inspector General, Bureau of Internal Audit, is pleased to present our proposed Annual Audit Plan for Fiscal Year 2023-2024. Our audit plan is risk-based and considers the most effective coverage of the Department's systems, functions, programs, and operations. We developed our audit plan based on the Department's management input and a risk assessment involving input from each of the Department's program and administrative areas, to provide a systematic approach for selecting audit projects.

The activities outlined in this plan address management priorities and the most vulnerable areas of the Department. We look forward to working with management to improve the effectiveness and efficiency of our agency's programs and services while achieving our statutory responsibilities.

With your approval, we will implement the Annual Audit Plan for Fiscal Year 2023–2024.

We appreciate your support.

Approved: 
Eric S. Hall, Secretary

RM/my

Attachment

CC: Timothy Niermann, Deputy Secretary
Adrienne Campbell, Deputy Secretary
Heather DiGiacomo, Chief of Staff

2737 Centerview Drive • Tallahassee, Florida 32399-3100 • (850) 488-1850

Ron DeSantis, Governor

Eric S. Hall, Secretary

The mission of the Florida Department of Juvenile Justice is to enhance public safety through high-quality effective services for youth and families delivered by world-class professionals dedicated to building a stronger, safer Florida.

**Florida Department of Juvenile Justice
Office of the Inspector General**

**ANNUAL AUDIT PLAN
FISCAL YEAR
2023 – 2024**

**Robert A. Munson, CIG
Inspector General**

**Michael Yu, CIA, CIG
Director of Auditing**

Eric S. Hall, Secretary

TABLE OF CONTENTS

Introduction	Page
Statutory Duties and Responsibilities	1
Mission Statement	1
Goals	1
Risk Assessment and Annual Audit Planning	
Purpose	2
Methodology	2
Fiscal Year 2023-2024 Audit Plan	
Planned Audit Projects	4
I. Detention Secure Supervision	4
II. Probation Case management	4
III. Prevention Programs' Medication Management & Oversight.....	4
IV. Cybersecurity Audit	5
V. Carry-Forward: Cybersecurity – Compliance with Florida Statutes.....	5
VI. 2024-2025 Department Risk Assessment and Audit Planning	5
VII. External Audit Follow-up	5
Table of 2023-2024 Planned Audit Coverage	6
Long Range Audit Planning	6

TABLE OF CONTENTS

Appendix

Table of Available Audit Hours Calculation I

Table of Annual and Long-Term Audit Projects II

Introduction

Statutory Duties and Responsibilities

Section 20.055(6)(i), Florida Statutes (F.S.) requires the Inspector General to develop long-term and annual audit plans based on findings of periodic risk assessments. The Office of the Inspector General's Annual Audit Plan for Fiscal Year 2023-2024 shows individual audits to be conducted during the fiscal year and related resources to be devoted to each audit. We completed our annual risk assessment in June 2023.

The Office of the Inspector General (OIG), Bureau of Internal Audit (BIA), conducts compliance, financial, cybersecurity, operational, and performance audits of the Department. Such audits are conducted in accordance with "*International Standards for the Professional Practice of Internal Auditing*," published by the Institute of Internal Auditors, Inc.

Mission Statement

The OIG's mission is to ensure that the Florida Department of Juvenile Justice, its employees and partners, maintain the highest level of integrity, accountability and efficiency as we work together to increase public safety by reducing juvenile delinquency through effective prevention, intervention, and treatment services.

The OIG is committed to assist the Department of Juvenile Justice in accomplishing its vision, mission, and strategic plans; provide independent and reliable audit, investigation, and consulting services; and ensure:

- compliance with statutory mandates pursuant to section 20.055, F.S.,
- integrity, accountability, and efficiency are promoted within the Department,
- quality programs and services are provided to youth,
- resources are used efficiently and consistent with laws, regulations, and policies,
- resources are safeguarded against waste, loss, and misuse,
- reliable data are obtained, maintained, and fully disclosed, and
- cybersecurity is properly maintained.

Goals

The OIG has established essential goals to accomplish its mission. We will strive to provide quality audits, reviews, studies, consultations, and investigations in a timely manner; use our resources in an efficient manner; and provide adequate audit coverage to mitigate the Department's risks.

We believe the OIG can best achieve its goals by addressing our Department's needs, developing our staff, and emphasizing continuous improvement in the delivery of services.

Risk Assessment and Annual Audit Planning

Purpose

The purpose of developing an annual audit plan is to identify, select, and plan for the review of vulnerable areas of the Department using a risk-based approach. Selection of appropriate projects provides an opportunity to enhance control and operational efficiency. During the development of the audit plan, primary consideration was to provide the greatest possible benefit to the Department using available audit resources.

Methodology

For fiscal year 2023-2024, we prepared a staffing allocation based on 1,596 available hours (estimated hours excluding leave, holidays, training, and administrative tasks) for each auditor. Available audit resources for fiscal year 2023-2024 total 3,990 hours (1,596 hours x 2.5 audit staff).¹

Once available resources were established, results of our risk assessment and concerns of management were used to determine coverage, timing, and intensity of the audit efforts. As part of our planning for future audit coverage, we also considered recent and planned external audits of the Department to prevent audit duplications, to the extent possible.

Systematic risk assessment tools provide an objective basis for identifying areas to be audited. To perform our risk assessment, we used risk exposure analysis to identify audit projects with the greatest risk exposure. Risk exposure analysis provides a systematic approach for selecting audit projects. Steps taken in our risk assessment are described below.

Identification of Major Activities

The first step in the risk exposure analysis was to identify an audit universe consisting of the Department's major activities by program and office areas. The program areas and offices included: Detention Services, Prevention and Victim Services, Probation and Community Intervention, Residential and Correctional Facilities, Education, Research and Data Integrity, Office of Talent, Leadership, & Culture, Office of Administrative Services, Office of Health Services, Office of Accountability and Program Support, and Office of the General Counsel.

Utilizing interviews with senior managers, departmental organizational charts, legislative appropriation, and organizational knowledge, we listed major activities by program and office function. Based on executive management input, we further refined the list and

¹ See Appendix I

identified 100 activities.²

Evaluation Framework

To capture quantitative and qualitative factors affecting Department activities, we utilized the following list of variables to evaluate each activity in terms of relative significance within a program area or office. Ten key variables were used:

- | | |
|----------------------------------|---------------------------------------|
| 1. Safety of Youth or Staff | 6. Budgeted Expenditures |
| 2. Publicity Risk | 7. Complexity of Operations |
| 3. Mission Critical | 8. Character of the Activity |
| 4. Deviation from Strategic Plan | 9. Changes in Personnel or Procedures |
| 5. Executive Leadership Interest | 10. Internal Control Environment |

To assign values to each variable, a simple numerical scale was used. Based on input from program offices, audit staff assigned values of 1 to 5 for each variable. The higher the assigned value, the greater the relative risk, and consequently, audit concern.

While key variables considered in this step were assumed to be general indicators of risk exposure, we did not assume them to be of equal significance in evaluating every prospective audit project. To consider these differences in significance, we numerically rank each variable in descending order of significance, based on our experiences and auditing professional practices. In this manner, higher values were consistent with increased significance, such that, with ten variables, values were assigned ranks from 100% (most significant) to 50% (least significant). Final risk element scores were calculated by multiplying the assigned significance weights and the assigned value for each variable.

In the risk assessment process, we solicited input from the Department's Executive Leadership Team members. In addition, we evaluated data related to FY 2022-2023 investigations, Monitoring and Quality Improvement reviews, external audits, and last year's proposed annual audit plan. Requests from management are given special consideration as they usually address immediate risks and concerns.

Fiscal Year 2023-2024 Audit Plan

We have selected the audit areas, based on our risk assessment, that we believe present the greatest risks to the Department in fiscal year 2023-2024 and that are the greatest concern of management. An unallocated reserve of approximately 500 audit hours is set aside for possible enterprise audit projects initiated by the Office of the Chief Inspector General; coordinating Department responses to the Auditor General, Office of Program Policy Analysis and Government Accountability (OPPAGA), the Department of Financial Services, and Federal audits and reviews; providing consulting services to program offices

² See Appendix II

upon request; performing special projects requested by the Secretary and executive management; and assisting investigations.

Planned Audit Projects

Prior to audit fieldwork, preliminary surveys will be conducted to gain an understanding of the audit area and assess existing risks. From the preliminary survey and auditor’s assessment of risks particular to the subject area, specific audit objectives will be developed. Government auditing standards require all audits include a review and evaluation of the system of internal controls. The internal control review and evaluation includes identifying policies, procedures, practices, and systems used to ensure Department objectives are achieved. For this reason, an internal control objective is not listed in the individual audit description. A table³ listing proposed audit coverage is included after the brief descriptions of planned audits. Our proposed Annual Audit Plan for fiscal year 2023-2024 includes the following audit areas.

I. Detention Secure Supervision

Estimated Hours: 650.....Report Completion Date: Dec. '23

The Department is authorized to operate secure detention facilities and has the responsibility to provide for the care, safety and protection of youth in an environment that fosters healthy social, emotional, and intellectual development, ensure secure and safe custody and promote the health and well-being of youth; preserve and strengthen the youth’s family ties whenever possible and assure youth placed in detention receive necessary and appropriate care and supervision while providing the highest level of public safety. Secure supervision is a critical component of Detention’s operation.

II. Probation Case Management

Estimated Hours: 650.....Report Completion: May '24

Probation case management is a collaborative process that assesses, plans, implements, coordinates, monitors, and evaluates the services required to meet the youths’ needs and break the cycle of criminal behavior. The juvenile probation officer is responsible for assessing the youth’s needs, developing service plan, linking youth and families to appropriate services, monitoring youth progress, advocating for the you and family, and making informed decisions and recommendations to the state attorney and the courts.

III. Prevention Programs’ Medication Management & Oversight

Estimated Hours: 850 Report Completion: Nov. '23

³ See Page 7

The Office of Health Services (OHS) is responsible for assisting the Department with the oversight of medical, mental health, substance abuse, and developmental disability services to all youth placed under the supervision of the Department. For Prevention Services, OHS provides technical assistance to service providers in response to incidents reported to the Central Communications Center and with Outcome Based Corrective Action Plans when deficiencies are noted during OHS reviews or the Office of Monitoring and Quality Improvement reviews. OHS will also assist Prevention Services providers with medication management training.

IV. Cybersecurity Audit

Estimated Hours: 650 Report Completion: May '24

The government and government-sponsored entities are always at risk of cyber-attacks due to the impact they have on the public. In 2021, Florida legislature passed the Florida Bill HB 1297 and amended 282.318, F.S. "State Cybersecurity Act" to further protect the state's information assets. The State Cybersecurity Act provides specific requirements for each state agency to ensure cybersecurity. This annual recurring audit will evaluate the current Department cybersecurity policies, IT structure, and activities to assess its compliance with the State Cybersecurity Act.

V. Carry-Forward: Cybersecurity – Compliance with Florida Statutes

Estimated Hours: 200 Report Completion: July '23

VI. 2024-2025 Department Risk Assessment and Audit Planning

Estimated Hours: 250 Report Completion: June '24

Internal Audit will identify the Department's auditable units and solicit management input in assessing and prioritizing risks facing the Department. This risk assessment will be used to develop the annual audit plan for fiscal year 2024-2025.

VII. External Audit Follow-up

Estimated Hours: 200 Report Completion: Various

Pursuant to the amended Section 20.055(6)(h), Florida Statutes, the Inspector General is required to submit to the Chief Inspector General a written statement of the implementation status of corrective actions to reports issued by the Auditor General and the Office of Program Policy Analysis and Government Accountability (OPPAGA). These reports are required to be issued no later than six months after the Auditor General or OPPAGA publishes a report on a state Department. Audit staff also act as liaison between external auditors and the Department.

FY 2023-2024 Planned Audit Coverage

Plan Section	Project Title	Coverage	Draft Finish Dates	Est. Hours
I.	Detention Secure Supervision	Detention Services	11/2023	650
II.	Probation Case Management	Probation & Community Intervention	05/2024	650
III.	Prevention Programs' Medication Management & Oversight	Prevention, OHS, & Service Providers	11/2023	850
IV.	Cybersecurity	Agency-wide	05/2024	650
V.	Carry-Forward: Cybersecurity-Compliance with Florida Statutes	Agency-wide	07/2023	200
VI.	2024 – 2025 Department Risk Assessment and Audit Planning	Agency-wide	06/2024	250
VII.	External Audit Follow-up	Agency-wide	Various	200
Total Hours				<u>3,450</u>
Total Available Hours				3,990
Unallocated Hours - Reserve				540

Long Range Audit Planning

Section 20.055(6)(i), F.S., requires the Inspector General to develop long-term and annual audit plans based on the results of periodic risk assessments. Utilizing risk scores from our risk exposure analysis, we considered internal and external audits and reviews in developing the annual and long-term audit plan. Appendix II lists planned audit coverage areas for future periods.

*Fiscal Year 2023-2024
Available Audit Hours Calculation*

	HOURS	
ACTIVITY		2,080
Training (40h class time + 20h travel and administration)	60	
Annual Leave	176	
Holidays (11 days @ 8 hours)	88	
Sick Leave (Estimate)	56	
General Administration (5% of 2,080 hours)	104	
Less Subtotal		484
Available Hours per Staff		<u>1,596</u>
Number of Audit Staff		2.5
Total Available Audit Hours		<u>3,990</u>

Note: One of the three audit staff is assigned to administrate Florida Single Audit and other activities.

**Office of the Inspector General
Bureau of Internal Audit
2023-2024 Annual Audit Plan Risk Assessment
Annual and Long-Term Projects Plan**

Index	Program	Activity	Four Risk Strata Top 10% = High Risk Next 30% = Sensitive Risk Next 40% = Moderate Risk Lowest 20% = Low Risk	Weighted Total Risk Score	Current Audit Plan 2023-24	Planned for 2024-25	Planned for 2025-26	Planned for 2026-27
1	Residential	Education Services	HIGH	37.5				X
2	Residential	Vocational Training		37			X	
3	Residential	Maximum Risk Programs		34		X		
4	Administration	Facility Services		33.6			X	
5	Residential	Capital Outlay		33.6				
6	Detention	Secure Supervision		32.8	X			
7	Probation	Supervision		32.4			X	
8	Probation	Juvenile Assessment Center Administration		32.2		X		
9	Residential	Living and Treatment Environment		32.2		X		
10	OHS	Oversight and Technical Assistance for Mental Health, Substance Abuse and Developmental Disability Services particularly in Residential Programs		31.5				
11	OHS	Oversight and Technical Assistance for Medical Services particularly in Residential Programs	31.2					
12	Prevention	CINS/FINS	31					
13	Probation	Intake and Screening	30.7					X
14	Residential	Commitment Management	30.2					
15	OHS	Medication Management and Oversight (esp. Prevention)	29.9	X				
16	Probation	Transition Services	29.9					
17	Residential	Health Services	29.7					
18	Program Acc.	Programming and Technical Assistance	29.6					
19	Detention	Health Services	29.3					
20	Detention	Mental Health Services	29.3					
21	Probation	Conditional Release	28.8					
22	Probation	Case Management	28.7	X				
23	Administration	JJIS	28.6			X		
24	Residential	Sex Offender Treatment	28.2					
25	Program Acc.	Monitoring and Quality Improvement	28.2					
26	Probation	Day Treatment	27.7					
27	Prevention	School Attendance Programs	27.6					
28	OHS	Mental Health Services in Probation	27.4					
29	Detention	Security	27.4					
30	Program Acc.	Contract Management	27.3					
31	Residential	Substance Abuse Services	27.1					
32	Residential	Mental Health Services	27.1					
33	Prevention	Grant Monitoring/Management	26.9					
34	Prevention	Gender Specific Programming	26.8					
35	OHS	Departmental Consultative Medical and Mental Health Technical Assistance	26.8					
36	Detention	Alternative to Secure Detention	26.7					
37	Administration	Leasing	26.3					
38	Detention	Repairs and Maintenance	25.9					
39	Administration	IT Security	25.8	X				
40	Residential	Dual Diagnosis/ Developmental Disabilities	25.6					
41	OHS	Monitoring and Technical Assistance by OHS licensed staff for Mental Health and Substance Abuse Services	25.3					
42	Program Acc.	Procurement & Contract Administration	25.1					

**Office of the Inspector General
Bureau of Internal Audit
2023-2024 Annual Audit Plan Risk Assessment
Annual and Long-Term Projects Plan**

Index	Program	Activity	Top 10% = High Risk Next 30% = Sensitive Risk Next 40% = Moderate Risk Lowest 20% = Low Risk	Weighted Total Risk Score	Current Audit Plan 2023-24	Planned for 2024-25	Planned for 2025-26	Planned for 2026-27
43	Residential	Program Development/ Start-up	Moderate	24.9				
44	Administration	Server Operations		24.8				
45	Residential	Behavior Management and Discipline		24.7				
46	Administration	Application Development and Support Administration		24.6				
47	OGC	Personnel		24.6				
48	Administration	Network Operations		24.5				
49	Detention	Operations		24.5				
50	Detention	Transportation		24				
51	Prevention	Boards & Councils		23.9				
52	Probation	Diversion/Civil Citation		23.9				
53	OHS	Residential Placement Process for Medically Complex youth		23.7				
54	Probation	Redirections		23.7				
55	Probation	Evaluations/Assessments		23.6				
56	Probation	Counseling		23.5				
57	Probation	Sex Offender Treatment		23.3				
58	OHS	Monitoring and Technical Assistance by OHS licensed staff for medical services		23.3				
59	TLC	Advanced & Specialized Training		22.8				
60	Administration	Desktop Support		22.6				
61	Probation	Vocational Training		22.3				
62	Detention	Behavioral Management		22.2				
63	Prevention	Faith-Based Network		22.2				
64	Detention	Environmental Health/ Sanitation		22.2				
65	Prevention	Community Partnership Coordinators		21.9				
66	Education	Education to Youth		21.1				
67	OHS	Trauma Informed Practices		21.1				
68	Detention	Capital Outlay		21				
69	Administration	Support Services		20.6				
70	Administration	Internet		20.5				
71	Administration	Budget		20.3				
72	OGC	Litigation		20.2				
73	Administration	Purchasing		20.1				
74	OGC	Public Records		20				
75	OGC	Juvenile Law		20				
76	Administration	Human Resources		19.8				
77	OGC	Contracts		19.6				
78	Probation	Respite Care		19.1				
79	TLC	Basic Recruit Training - Direct Care Staff		19				
80	Probation	Independent Living Programs		18.3				
81	OHS	Girls Services - to include focus on pregnant youth		18.3				
82	Residential	Gender- Specific Programs	18.1					
83	Detention	Intake and Release	17.8					
84	Administration	Accounts Payable	17.3					
85	Detention	Food Services	17.2					
86	Administration	Contracts/Grants	16.5					
87	Administration	Emergency Management	15.9					
88	Program Acc.	Risk Management	14.7					
89	Research & Data	Comprehensive Accountability Report (CAR)	14.5					
90	Research & Data	Online Data Reporting	14					
91	TLC	Curriculum Design	14					
92	Research & Data	Long Range Program Plan (Data Analysis)	13.8					

**Office of the Inspector General
Bureau of Internal Audit
2023-2024 Annual Audit Plan Risk Assessment
Annual and Long-Term Projects Plan**

Index	Program	Activity	Top 10% = High Risk Next 30% = Sensitive Risk Next 40% = Moderate Risk Lowest 20% = Low Risk	Weighted Total Risk Score	Current Audit Plan 2023-24	Planned for 2024-25	Planned for 2025-26	Planned for 2026-27
93	TLC	Employee Training - Non Direct Care Staff		13.3				
93	Administration	Reconciliation and Reporting		13				
95	TLC	On-line Training and Training Tracking System		13				
96	TLC	Testing and Evaluation		12.8				
97	Administration	Cost of Care		12.6				
98	Administration	Receipts		12.3				
99	Prevention	PSA		12.3				
100	Research & Data	Federal Performance Measures Reports		9.7				