

**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

June 23, 2023

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 2023-2024 (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 (FY) 2023-24, with some suggested projects that may be addressed in FY 24-25 and FY 25-26. 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, 2023 – June 30, 2024

**Carryover – Complete Unfinished Fiscal Year 2022-2023 Projects:**

**General Controls at Selected CHDs – 2023 (Review)**

**Proposed Objective:** Determine whether county health department (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.

**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.

# Audit Plan

## July 1, 2023 – June 30, 2024

### **New Projects for Fiscal Year 2023-2024:**

#### **Newborn Screening Program Certification – June 30, 2023 (Certification required by State law)**

**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 (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 of each year. The OIG will verify compliance.

#### **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 PHI and 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.

#### **The Department's Cybersecurity Incident Response Team (Review)**

**Proposed Objective:** Evaluate the Department's compliance with Florida Administrative Code rule 60GG-2.005.

#### **The Department's Background Screening Process (Review)**

**Proposed Objective:** Evaluate the Department's processes for employee screening to ensure candidates, employees, volunteers, students, and interns undergo a Level 2 background screening as required by section 110.1127, Florida Statutes.

#### **The Process to Acquire and Analyze Third Party Administrators' System and Organization Controls Reports (Audit)**

**Proposed Objective:** Review the Department's Process to acquire and analyze third-party administrators' System and Organization Controls (SOC) Reports, as required for all contracting entities deemed to be a Service Organization.

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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, 2023 – June 30, 2024

**Central Office's Travel Reimbursement Process (Review)**

**Proposed Objective:** Evaluate the Department's controls for reviewing and approving travel reimbursement claims at Central Office.

**The Department's Physical Security at the Capital Circle Office Complex (Review)**

**Proposed Objective:** Evaluate the Department's Physical Security controls at the Capital Circle Office Complex and determine if the controls are appropriately working.

# 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 PHI and 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.

#### 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>.

#### 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>7</sup> The audit must evaluate and identify any trend in vendor preference.<sup>8</sup> This engagement will be performed in conjunction with the OCIG. The audit was previously completed during the 2021-2022 fiscal year.

#### The Department's Use of CorrFlow (Audit)

**Proposed Objective:** Evaluate the Department's use of CorrFlow and identify inefficiencies and potential process improvements.

#### Selected Contract(s) Funded by Member Projects 2024-2025 (Audit)

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

#### 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 whether it is designed to be effective.

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

**Proposed Objective:** Review the Federal Compliance and Audit Management Section's (FCAM) 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

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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

<sup>7</sup> Section 287.136(2), Florida Statutes

<sup>8</sup> Section 295.187(4), 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 2024-2025 (Continued)

#### 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.

#### 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.

# 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 2025-2026

### Carryover - Complete Unfinished Fiscal Year 2024-2025 Projects

#### **Newborn Screening Program Certification – June 30, 2025**

(Annual Certification required by State law)

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

#### **General Controls at Selected CHDs (2026) (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 PHI and 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.

#### **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>9,10</sup>.

#### **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.

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

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

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<sup>9</sup> Section 20.055(6)(i), Florida Statutes

<sup>10</sup> Cybersecurity is defined in Section 282.0041(8), Florida Statutes