

**Mission:**

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



**Ron DeSantis**  
Governor

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

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

April 30, 2024

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 Florida Law<sup>1</sup> and the *International Standards for the Professional Practice of Internal Auditing*, I respectfully submit for your approval our revised *Audit Plan for Fiscal Year 2023-24 (Audit Plan)* for the Department of Health.

The *Audit Plan* required revision due to changes in staffing, and additional projects subsequently assigned. Some projects were cancelled after preliminary planning. Other projects have been moved to future years for consideration.

The enclosed document represents our amended plan of projects, either completed or in progress, for the remainder of Fiscal Year 2023-24.

Please be reminded that Florida Law<sup>1</sup> always affords you the ability to at any time throughout the year to request our office to perform an audit of any program or function as you see the need, that may not be 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: \_\_\_\_\_

  
Joseph A. Ladapo, MD, PhD  
State Surgeon General

MJB/akm  
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

**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)**

**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.

**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)**

**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 Background Screening Process (Review)**

**Objective:** Evaluate the Department's current background screening process for Department employees, contracted staff, students, interns, and volunteers.

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

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

<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