



FLORIDA DEPARTMENT OF JUVENILE JUSTICE

INTEROFFICE MEMORANDUM

DATE: June 12, 2024
TO: Eric S. Hall, Secretary
FROM: Robert Munson, Inspector General *RM*
SUBJECT: Annual Audit Plan for Fiscal Year 2024-2025

The Office of Inspector General, Bureau of Internal Audit, is pleased to present our proposed Annual Audit Plan for Fiscal Year 2024-2025. 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 2024–2025.

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

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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 Inspector General**

**ANNUAL AUDIT PLAN
FISCAL YEAR
2024 – 2025**

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

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

Eric S. Hall, Secretary

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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 2024-2025 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 2024.

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 and long-term 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 2024-2025, 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 2024-2025 total 3,192 hours (1,596 hours x 2.0 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 General Counsel.

Utilizing departmental organizational charts, legislative appropriation, and organizational knowledge, we listed major activities by program and office function. Based on executive

¹ See Appendix I

management input, we further refined the list and 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 | 7. Complexity of Operations |
| 2. Publicity Risk | 8. Character of the Activity |
| 3. Mission Critical | 9. Changes in Personnel or Procedures |
| 4. Deviation from Strategic Plan | 10. Internal Control Environment |
| 5. Executive Leadership Interest | 11. Audit Aging Factor |
| 6. Budgeted Expenditures | 12. Results of Prior Audits |

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 evaluated data related to FY 2023-2024 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 2024-2025 Audit Plan

Our fiscal year 2024-2025 risk assessment is conducted mainly for a long-term 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 2026-2028 and that are the greatest concern of management. For fiscal year 2024-2025, we have two mandatory audits and one carry-forward audit. An unallocated reserve of approximately 240 audit hours is set aside for conducting Florida Single Audit Act activities, possible enterprise audit projects initiated by the Office of the Chief Inspector General; coordinating Department responses

² See Appendix II

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 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 2024-2025 includes the following audit areas.

I. Cybersecurity Audit

Estimated Hours: 900.....Report Completion Date: Jan. '25

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 House Bill 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.

II. Contract Management Audit

Estimated Hours: 700.....Report Completion: Dec. '24

The Department provides its major portion of services to youth through contracted service providers. The Bureau of Contract Management under the Office of Program Accountability is responsible for conducting ongoing contract management, coordinating program transitions, and processing the Department’s invoices for contracted services. Currently, DJJ’s contracting activities are approximately \$320 million per annum. This audit is a legislative mandate, recurring every three fiscal years.

³ See Page 7

III. Carry-Forward: Prevention Programs’ Medication Management & Oversight

Estimated Hours: 900Report Completion: June '25

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. 2025-2026 Department Risk Assessment and Audit Planning

Estimated Hours: 250Report Completion: June '25

V. External Audit Follow-up

Estimated Hours: 200 Report Completion: Various

FY 2024-2025 Planned Audit Coverage

Plan Section	Project Title	Coverage	Draft Finish Dates	Est. Hours
I.	Cybersecurity Audit	Information Technology	01/2025	900
II.	Contract Management Audit	Program Accountability	12/2024	700
III.	Prevention Programs’ Medication Management & Oversight	Prevention, OHS, & Service Providers	06/2025	900
IV.	2025-2026 Department Risk Assessment and Audit Planning	Agency-wide	06/2025	250
V.	External Audit Follow-up	Agency-wide	Various	200
Total Hours				<u>2,950</u>
Total Available Hours				3,192
Unallocated Hours - Reserve				242

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 2024-2025
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		2.0
Total Available Audit Hours		<u>3,192</u>

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

**Office of Inspector General
Bureau of Internal Audit
2024-2025 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 2024-25	Planned for 2025-26	Planned for 2026-27	Planned for 2027-28
1	Residential	Capital Outlay	HIGH	40.1				X
2	Residential	Behavior Management and Discipline		39.4			X	
3	Residential	Education Services		39.4		X		
4	Administration	Facility Services		39.4			X	
5	Residential	Program Development/ Start-up		37.1				
6	Residential	Maximum Risk Programs		36.8				
7	Residential	Vocational Training		36.4			X	
8	Program Accountability	Programming and Technical Assistance		35.3		X		
9	Administration	Cybersecurity		35.3	X	X	X	X
10	Probation	Electronic Monitoring		35.1		X		
11	Residential	Living and Treatment Environment	Sensitive	34.4				
12	OHS	Oversight and Technical Assistance for Medical Services, particularly in Residential Programs		34.3				
13	Prevention	CINS/FINS		34.3				X
14	Program Accountability	Contract Management		33.8	X			X
15	Detention	Mental Health Services		33.3				
16	Residential	Commitment Management		33.3				
17	Detention	Secure Supervision		33.3				
18	Probation	Intake and Screening (Detention)		32.6				
19	Detention	Health Services		32.4				
20	Residential	Substance Abuse Services		32.3				
21	Residential	Mental Health Services		32.3				
22	Residential	Sex Offender Treatment		32.3				
23	Program Accountability	Monitoring and Quality Improvement		32.2				
24	Administration	JJIS		32				
25	Prevention	After School Programs		31.6				
26	OHS	Departmental Consultative Medical and Mental Health Technical Assistance		31.6				
27	Prevention	Grant Monitoring/Management		31.5				
28	Probation	Day Treatment		31.4				
29	Probation	Supervision		31.3				
30	Residential	Health Services		31.2				
31	Probation	Transition Services		31.1				
32	OHS	Medication Management and Oversight (esp. Prevention)		31				
33	Prevention	Boards & Councils		30.9				
34	Prevention	Gender Specific Programming		30.8				
35	OGC	Personnel		30.7				
36	Detention	Operations		30.4				
37	Probation	Evaluations/Assessments		30.3				
38	Program Accountability	Procurement & Contract Administration		30.2				
39	OHS	Monitoring and Technical Assistance by OHS licensed staff for medical services		30.2				
40	Probation	Juvenile Assessment Center Administration		30.1				
41	Residential	Dual Diagnosis/ Developmental Disabilities		30				
42	OHS	Oversight and Technical Assistance for Mental Health, Substance Abuse and Developmental Disability Services, particularly in Residential Programs		30				

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43	Detention	Security	Moderate	29.9				
44	OHS	Mental Health Services in Probation		29.7				
45	Administration	Server Operations		29.6				
46	Probation	Diversion/Civil Citation		29.6				
47	OHS	Monitoring and Technical Assistance by OHS licensed staff for Mental Health and Substance Abuse Services		29.5				
48	OHS	Girls Services - to include focus on pregnant youth		29.3				
49	Prevention	Faith-Based Network		29.2				
50	Administration	Application Development and Support Administration		29.1				
51	Probation	Vocational Training		28.8				
52	Probation	Conditional Release		28.7				
53	Probation	Counseling		28.3				
54	Probation	Case Management		28.3				
55	Administration	Leasing		28.1				
56	Detention	Transportation		27.9				
57	Prevention	Community Partnership Coordinators		27.9				
58	OGC	Juvenile Law		27.8				
59	TLC	Basic Recruit Training - Direct Care Staff		27.5				
60	Administration	Network Operations		27.1				
61	Detention	Repairs and Maintenance		27				
62	Education	Education to Youth		26.7				
63	Probation	Redirections		26.7				
64	Administration	Desktop Support		26.6				
65	Probation	Sex Offender Treatment		26.5				
66	OGC	Litigation		26.1				
67	Detention	Capital Outlay		26				
68	Probation	Independent Living Programs		25.8				
69	Probation	Respite Care		25.8				
70	Administration	Support Services		25.6				
71	Administration	Budget		25.5				
72	OHS	Residential Placement Process for Medically Complex youth		25.5				
73	OGC	Contracts		25.2				
74	OGC	Public Records		24.7				
75	Detention	Behavioral Management		24.5				
76	Detention	Environmental Health/ Sanitation		24.3				
77	Administration	Human Resources		23.7				
78	Detention	Education Services		23.6				
79	Administration	Purchasing		23.3				
80	TLC	Advanced & Specialized Training		23.2				
81	Administration	Internet		23.1				
82	Detention	Food Services	22.1					
83	OHS	Trauma Informed Practices	22.1					
84	TLC	Testing and Evaluation	21.6					
85	TLC	Employee Training - Non-Direct Care Staff	21.4					
86	Detention	Intake and Release	20.3					
87	TLC	Curriculum Design	20.3					
88	Administration	Emergency Management	20.1					
89	R&D	Online Data Reporting	20					
90	TLC	On-line Training and Training Tracking System	19.6					
91	Program Accountability	Risk Management	18.8					

**Office of Inspector General
Bureau of Internal Audit
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92	Administration	Accounts Payable		17.9				
93	Prevention	PSA		17.3				
93	Administration	Contracts/Grants		16.8				
95	R&D	Comprehensive Accountability Report (CAR)		16.4				
96	Administration	Receipts		16.2				
97	Administration	Cost of Care		15.8				
98	Administration	Reconciliation and Reporting		15.6				
99	R&D	Federal Performance Measures Reports		14.7				
100	Residential	Gender- Specific Programs		13.3				