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Governor

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Lorena Fulcher  
Acting Director

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July 31, 2025

Ms. Lorena Fulcher  
Acting Director  
Agency for Persons with Disabilities  
4030 Esplanade Way  
Tallahassee, Florida, 32399-0950

Dear Acting Director Fulcher:

I am submitting for your review and approval the fiscal year 2025-26 Annual Audit Plan for the Office of Inspector General, pursuant to section 20.055, Florida Statutes and *The Global Internal Audit Standards*. The fiscal year 2025-26 Audit Plan and Long-Term Plan for fiscal years 2026-27 and 2027-28 was developed based on a risk assessment conducted by the Office of Inspector General and input from management.

The projects outlined in this plan address the major operations of the Agency and optimize the use of our audit resources. With your approval, we will proceed with the implementation of the Annual Audit Plan for fiscal year 2025-26. Upon approval, copies of this plan will be submitted to the Chief Inspector General and the Florida Auditor General.

Thank you for your continued support. We look forward to working with management and staff to improve the efficiency and effectiveness of the Agency's programs and services.

Sincerely,

  
Erin Romeiser  
Inspector General

APPROVED:   
Lorena Fulcher, Acting Director

DATE: 7/31/2025

ER/ska

cc: Melinda Miguel, Chief Inspector General  
Sherrill F. Norman, Auditor General

# **Agency for Persons with Disabilities Office of Inspector General**

OIG Assignment No. 250425-01-OA

Annual Audit Plan for FY 2025-26 and Long-Term Plan



## Introduction

The Office of Inspector General (OIG) prepared the OIG Annual Audit Plan and Long-Term Plan (Plan) pursuant to section 20.055(6)(i), Florida Statutes (F.S.). Section 20.055(6)(a), F.S., requires that audits conducted by the OIG are conducted in accordance with the *Global Internal Audit Standards (Standards)* published by the Institute of Internal Auditors, Inc., (IIA).

Global Internal Audit Standard 9.4 requires the OIG to create an internal audit plan and base the plan on a documented assessment of the organization's strategies, objectives, and risk. The Plan is based on the results of the Fiscal Year (FY) 2025-26 Risk Assessment. Our risk assessment methodology included interviews with various levels of management to determine Agency for Persons with Disabilities' (Agency) risk factors and areas where audits or advisory services would add value. We also considered previously reported and identified risks, prior audits and investigations, and the availability of audit resources.

The OIG will review and adjust the Plan as necessary, in response to changes in the Agency's business risks, operations, programs, systems, controls, and organizational culture. The Inspector General will communicate any significant interim changes to the Agency Director and senior management. The Plan provides a guide for the internal audit activity to meet the OIG's goals and objectives and to maximize the OIG's contribution to the Agency's mission.

## Internal Audit Purpose, OIG Mission, and Goal

The purpose of the internal audit activity is to strengthen the Agency's ability to create, protect, and sustain value by providing the Agency and management with independent, risk-based, and objective assurance, advice, insight, and foresight. The internal audit activity enhances the Agency's ability to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

The mission of the OIG is to protect and promote public integrity, efficiency, and accountability within the Agency through audits and investigations that support process improvement and detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses, and ultimately assist the Agency to achieve its overall mission.

The goal of the OIG is to decrease the recurrence of such violations through employee awareness and cooperation while providing the Agency with a timely, accurate, objective, and useful work product.

## Authority, Responsibility, and Independence

The authority and responsibilities of the OIG are established in section 20.055, F.S. The Inspector General reports functionally to the Chief Inspector General (CIG) and administratively to the Agency Director. Pursuant to Florida Statutes, the OIG has full, free, and unrestricted access to all Agency activities, records, data properties, functions, and personnel necessary to effectively discharge its responsibilities.

## Available Staff Resources

The internal audit section has three professional staff positions, an Audit Director, a Senior Auditor, and an Auditor. The internal audit section staff provide 6,240 staff hours of professional and administrative support for FY 2025-26. The Audit Director and audit staff do not have the skills or experience to conduct

certain cybersecurity audits. The OIG will communicate resource limitations to the Agency Director and, if needed, will ask for assistance from the Office of the Chief Inspector General.

## Staff Resources Allocation

Category	Planned Hours	Percent of Time
Planned Engagements	854	13.7 %
Follow-up Activities	900	14.4 %
Carry Forward Assignments	1,599	25.6 %
Assistance to Investigations	14	0.2 %
Oversight Activities	751	11.9 %
Outreach, Education, and Management Support	281	4.5 %
Indirect Activities	<u>1,849</u>	<u>29.6 %</u>
<b>Total</b>	<b><u>6,240</u></b>	<b><u>100%</u></b>

## Planned Work

### Planned Engagements

Section 20.055, F.S., requires the OIG to conduct financial, compliance, electronic data processing, and performance audits of the Agency and prepare audit reports of the findings. Starting July 1, 2021, the OIG is required to include a specific cybersecurity audit plan. A total of 854 staff hours are allocated to a new engagement.

### Planned Audit

- Data Protection and Security Audit – In accordance with Rule 60GG-2.003, Florida Administrative Code (F.A.C.), The OIG will evaluate agency controls and compliance with the data protection and security requirements contained in the Florida Cybersecurity Standards (Chapter 60GG-2, F.A.C.) This will be an enterprise-wide audit that participating state agencies will perform with assistance from the Office of the Chief Inspector General.

### Follow-up Activities

Section 20.055(2)(f), F.S., requires the OIG to report to the Agency Director and CIG, the Agency's progress made in implementing corrective action for deficiencies identified in audit reports. The OIG will follow-up on the status of outstanding recommendations. A total of 900 staff hours are allocated to follow-up activities.

### Planned Follow-up Activities

- OIG Internal Audit Report No. 211012-01-IA Security Continuous Monitoring Audit
- Department of Financial Services Contract Management and Monitoring Processes Review (Contracts Active and Closed in Fiscal Year 2022-23)

- OIG Internal Audit Report No. 221018-01-IA Identity Management and Access Control Audit
- OIG Internal Audit Report No. 240820-01-IA, Contract Compliance Audit

#### Carry Forward Assignments

The OIG will have five carry forward assignments and will continue to coordinate three external audits. A total of 1,534 staff hours are allocated to complete or close the engagements.

- Incident Response, Reporting, and Recovery Audit - In accordance with Rule 60GG-2.005, F.A.C., the OIG will complete the audit of the Agency's processes and procedures for cybersecurity incidents.
- Follow-up Engagement of Internal Audit Report No. 220810-01-IA Arc of Florida Contract Audit – The OIG will complete the follow-up on the status of outstanding recommendations.
- Annual Risk Assessment/Audit Plan for FY 2025-26 – The OIG will complete steps to close out the risk assessment and audit plan project.
- External Audit Coordination of Department of Health and Human Services (HHS) Audit – The OIG will continue to ensure effective coordination and cooperation between Agency management, Agency for Health Care Administration management, and the HHS OIG for the HHS OIG audit of Florida's Individualized Supported Living (ISL) Provider Health and Safety.
- External Audit Coordination of the Auditor General (AG) Operational Audit of the Agency – The OIG will continue to ensure effective coordination and cooperation between Agency management and AG staff.
- Contract Compliance Audit - In accordance with section 287.136(2), F.S., the OIG will finalize and publish the risk-based compliance audit of APD's executed contracts, analysis of trends for vendor preference, and assessment of corrective action status of outstanding recommendations included in OIG Report No. 210819-01-IA, Contract Compliance Audit.
- Asset Management Audit – In accordance with Rule 60GG-2.002(1), F.A.C., the OIG will complete the review of the Agency's processes and procedures for identification and management of Information Technology Resources.
- External Audit Coordination of the AG FY 2024-25 Statewide Federal Awards Audit – The OIG will continue to ensure effective coordination and cooperation between Agency management and AG staff.

### Assistance to Investigations

The internal audit section will provide assistance as needed to OIG investigations staff by researching information relating to complaints or investigations and processing Office of Human Resources requests for OIG reference checks. A total of 14 staff hours are allocated to assist investigations.

### Oversight Activities

Oversight activities include an annual risk assessment and audit plan, OIG annual report, Legislative Budget Request Schedule IX, Computer Security Incident Response Team, Internal Quality Assessment Review, complying with *Standards* (OIG process improvements), CIG Support, Internal/External assistance, Catalog of State Financial Assistance Project Reviews, and external audit coordination. A total of 751 staff hours are allocated to oversight activities.

### Outreach, Education, and Management Support

Outreach, education, and management support include OIG staff meetings and internal audit section staff meetings, public records requests, Agency meetings, internal audit outreach and education, continuing professional education, and new employee training. A total of 281 staff hours are allocated to outreach, education, and management support activities.

### Indirect Activities

Indirect activities include annual leave, sick leave, state holidays, performance expectations and evaluations, and administrative tasks. Examples of administrative tasks include timekeeping, personnel administration, required training, and purchasing activities. A total of 1,849 staff hours are allocated to indirect activities.

### Long-Term Projects

Long-term projects are subject to change, based on the results of the periodic risk assessment and to be responsive to the Agency Director and CIG. Topics identified during this year's risk assessment for the two subsequent fiscal years include:

#### **FY 2026-27**

- Use of Purchase Orders as a Contract to Procure Goods and Services (Audit)
- Regions Expense and Accounts Payable Process for Individual and Family Supports (IFS) Program (Management Review)
- Consumer Directed Care Plus Program (Audit)

#### **FY 2027-28**

- Provider License Monitoring Process (Audit)
- Do Not Resuscitate Order Process (Management Review)
- Property Management, including Fleet (Audit)
- Use of Personally Identifiable Information (PII) and Protected Health Information (PHI), including evaluation of the collection, use, and storage of PII and PHI (Audit)