

**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

June 11, 2025

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 2025-2026 (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) 2025-26, with some suggested projects that may be addressed in FY 26-27 and FY 27-28. 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/akm  
Enclosure

<sup>1</sup> Section 20.055(6), Florida Statutes





Department of Health  
Office of Inspector General  
Audit Plan  
July 1, 2025 – June 30, 2026

***Carryover – Complete Unfinished Fiscal Year 2024-2025 Projects:***

**General Controls at Selected County Health Departments (CHDs) – 2025 (Review)**

**Objective:** Determine whether CHD management has implemented required general operating controls to comply with Department of Health (Department) policies or industry best practices over various operational areas. These areas may include personnel and human resources, cash controls, purchasing, pharmaceuticals, client incentives, environmental health, surplus and sanitization of information technology (IT)-related assets, vital statistics, server rooms and other secured areas, data classification and protection, disaster recovery and business continuity, contract administration and grants management, protection of protected health information (PHI) and personally identifiable information (PII), patient privacy rights, biomedical waste, grants management, records management, IT resource management, vehicles, storage buildings, handicap accessibility, emergency generators, panic buttons, dental clinic controls, and building safety.

**Quality Assurance Review (Quality Assurance)**

**Proposed Objective:** Evaluate the Department's Internal Audit Unit's conformance with International Standards for the Professional Practice of Internal Auditing, the Code of Ethics, the internal audit charter, the organization's risk and control assessment, and the use of successful practices.



# Audit Plan

## July 1, 2025 – June 30, 2026

### ***New Projects for Fiscal Year 2025-2026:***

#### **Enterprise-wide Cybersecurity Audit (Cybersecurity Audit)**

**Proposed Objective:** The Office of Inspector General (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 IT resources.<sup>1,2</sup> This engagement will be performed in conjunction with the Executive Office of the Governor, Office of the Chief Inspector General (OCIG).

#### **The Department's Fleet Management (Audit)**

**Proposed Objective:** Review the processes used to manage the Department's automobile fleet to evaluate compliance, identify inefficiencies and potential cost-savings.

#### **Travel Reimbursements of Employees that Telework and Live Outside of Florida (Audit)**

**Proposed Objective:** Evaluate whether travel reimbursements of employees based out of Florida are compliant with state law, Department policies and procedures. Additionally, determine if the reimbursements are efficient, economical, and an appropriate use of state funds.

#### **Bureau of Radiation Control (Audit)**

**Proposed Objective:** Review and evaluate the Bureau of Radiation Control's program for permit development and radiation utilization to determine compliance with Chapter 404, Florida Statutes.

#### **Selected Contract(s) Funded by Member Projects 2025-2026 (Audit)**

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

#### **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 IT 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 Disaster Recovery Plan (Review)**

**Proposed Objective:** Review and evaluate the Department's Disaster Recovery Plan to determine if it is effectively designed and regularly reviewed and tested.

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<sup>1</sup> Section 20.055(6)(i), Florida Statutes

<sup>2</sup> Cybersecurity is defined in Section 282.0041(8), 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 2026-2027

#### ***Carryover - Complete Unfinished Fiscal Year 2025-2026 Projects***

##### **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 IT resources.<sup>3,4</sup> This engagement will be performed in conjunction with the OCIG.

##### **eVitals System (Audit)**

**Proposed Objective:** Determine whether appropriate access controls are in place and functional to ensure only authorized users have access to the eVitals system.

##### **General Controls at Selected CHDs (2027) (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 IT 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.

##### **Quality Assurance Review (Quality Assurance)**

**Proposed Objective:** Evaluate the Department's Internal Audit Unit's conformance with International Standards for the Professional Practice of Internal Auditing, the Code of Ethics, the internal audit charter, the organization's risk and control assessment, and the use of successful practices.

##### **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.

##### **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.

##### **Licensure of Health Care Practitioners (Audit)**

**Proposed Objective:** Evaluate the application, background screening, and licensure processes for Health Care Practitioners to ensure effective and efficient processing of licensure applications.

<sup>3</sup> Section 20.055(6)(i), Florida Statutes

<sup>4</sup> Cybersecurity is defined in Section 282.0041(8), 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 2027-2028

#### ***Carryover - Complete Unfinished Fiscal Year 2026-2027 Projects***

##### **General Controls at Selected CHDs (2028) (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 IT 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 IT resources.<sup>5,6</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.

##### **Health Management System Centralization (Audit)**

**Proposed Objective:** Evaluate the Department's consolidation of the Health Management System into a single cloud to determine if the data was completely and accurately consolidated.

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

**Proposed Objective:** Evaluate the collection, use, and storage of PHI and PII by the Bureau of Epidemiology.

##### **The Department's Management of Selected Procurements (Audit)**

**Proposed Objective:** Review selected procurements procured utilizing Health Services Exemptions to determine if deliverables are being received and appropriate oversight is being performed.

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

**Proposed Objective:** Evaluate the Department's physical security and health safety controls at the Capital Circle Office Complex and determine if the controls are appropriately working.

##### **The Department's Safety Loss Prevention Program (Review)**

**Proposed Objective:** Evaluate the Department's Safety Loss Prevention Program to ensure compliance with Florida law, rules, policies and procedures and consistent application statewide.

##### **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.

##### **New Employee Onboarding (Review)**

**Proposed Objective:** Provide management with an independent assessment of the efficiency and effectiveness of the onboarding process and compliance with law, rules, policies and procedures.

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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