



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

Memorandum

To: Cord Byrd, Secretary of State


From: David Ulewicz, Inspector General

Subject: Audit Plan for the 2025-26 Fiscal Year and Long-Term Plan

Date: July 15, 2025

Attached for your review and approval is the Annual Audit Plan for the 2025-26 Fiscal Year and Long-Term Plan for the Office of Inspector General, pursuant to Section 20.055, Florida Statutes and Generally Accepted Government Auditing Standards issued by the United States Government Accountability Office. The Audit Plan for the 2025-26 Fiscal Year was developed based on a risk assessment conducted by the Office of Inspector General and input from management. Audit projects included address the major risk and operations of the Department and optimizes the use of our audit resources.

With your approval, we will implement the Annual Audit Plan for the 2025-26 Fiscal Year. Upon approval, copies of this plan will be submitted to the Governor's Chief Inspector General and the Auditor General. Thank you for your continued support.


Cord Byrd
Secretary of State

8-13-25
Date



FLORIDA DEPARTMENT *of* STATE

Office of Inspector General

Annual Audit Plan for the 2025-26 Fiscal Year

and Long-Term Plan for the 2026-27 and 2027-28 Fiscal Years

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Florida Department of State Office of Inspector General



Introduction

In accordance with Section 20.055(6)(i), Florida Statutes (F.S.), the Office of Inspector General Annual Audit Plan and Long-Term Audit Plan has been developed based on an assessment of risk to Department of State (Department) programs and processes. Department goals, objectives and priorities, prior audits, budgets, program funding, organizational changes, and input from Department staff were considered when developing the Audit Plan.

Background

The Office of Inspector General was established within the Department to provide a central point for coordination of, and responsibility for activities that promote accountability, integrity, and efficiency in government. Section 20.055(2), F.S., designates responsibilities of the Inspector General, which include the following:

- Advising in the development of performance measures, standards, and procedures for the evaluation of Department programs, and assess the reliability and validity provided by the Department on performance measures and standards;
- Providing direction for supervising and coordinating audits, investigations, and management reviews relating to the programs and operations of the Department;
- Reviewing actions taken by the Department to improve program performance;
- Conducting, supervising, and coordinating activities that promote economy and efficiency and prevent or detect fraud and abuse in Department programs and operations; and
- Reviewing and evaluating internal controls to ensure fiscal accountability, efficiency, and integrity of the Department's programs.

Audits released by the Office of Inspector General are conducted in accordance with generally accepted government auditing standards issued by the United States Government Accountability Office.

Audit Plan Development Methodology

The Office of Inspector General Audit Plan has been developed for the 2025-26 Fiscal Year using a risk assessment to identify areas with the highest level of risk. Risk was defined as any threat to achieving the Department's mission or the likelihood that an event or action may negatively affect the Department.

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Our risk assessment included interviewing the Department's senior managers and executive leaders to gather their perspectives on the Department's current risks and exposures.

Other matters considered during the risk assessment and development of the annual audit plan included:

- Personnel hours and resources available;
- The dates and results of prior engagements;
- Updated assessments of risks and effectiveness of risk management and control processes;
- Requests by the Secretary and executive management;
- Current changes in Department business, organizational structure, performance, operations, program systems, and controls;
- Opportunities to achieve more efficient and effective operating benefits;
- Opportunities to improve risk management, control, and governance processes, and reduce opportunities for fraud related incidents;
- Statutorily required follow-up to external audits and reviews; and
- Opportunities to improve Department governance of information technology resources.

Cybersecurity Risk Assessment

In accordance with Section 20.055(6)(i), F.S., we included the Department's cybersecurity risks into our annual risk assessment and included the risks identified in the development of the long-range and annual audit plans.

We considered risks identified in the Department's tri-annual Cyber Risk Assessment, completed in September 2023, interviewed senior leadership regarding their perspectives and concerns on the Department's current cybersecurity posture and interviewed the Department's Information Security Manager.

The following pages contain the Audit Plan for the 2025-26 Fiscal Year. Included is a summary of the assigned hours by project. The hours assigned for each project are estimates and may be revised when objectives and necessary fieldwork are determined.

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Office of Inspector General**



Audit Plan for the 2025-26 Fiscal Year

Audit Plan	
Project Title	Number of Hours
Review of Information Security Controls related to Data Sharing Agreement	450
Risk-Based Audits of Grants Issued by the Department	700 (2 – 350 each)
Total Hours	1,150

Cybersecurity Audit Plan	
Audit of Department Cybersecurity Controls Pursuant to the Florida Cybersecurity Standards as Outlined in Chapter 60GG-2.001 through 60GG-2.006), Florida Administrative Code (F.A.C.)	450
Total Hours	450

Special Assignments	
Project Title	Number of Hours
Review of Single Audit Reports	800
Investigations	1,700
Administration	600
Finalize Prior Fiscal Year Audits and Corrective Action Follow-up	300
Office of Inspector General Annual Audit Planning and Annual Reporting	120
Performance Measures	20
Department Compliance with Executive Order 20-44	20
Total Special Assignment Estimates	3,560

Total Planned Staff Hours	
Audit Projects	1,150
Cybersecurity Audit	450
Special Assignments	3,560
Total Planned Audit Hours	<u>5,160</u>

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Available Staff Hours Fiscal Year 2025-26

Position Title	
Inspector General	1,720
Management Review Specialist (2 Positions)	3,440
Total Hours	<u>5,160</u>

Long-Term Audit Plan for the 2026-27 and 2027-28 Fiscal Years

Long-Term Audit Plan	
Project Title	
DAVID Internal Control Review	
IT Disaster Recovery / COOP	
Change Management	

Cybersecurity Audit Plan	
Cybersecurity Audit Pursuant to the Florida Cybersecurity Standards as Outlined in Chapter 60GG-2.002 F.A.C.	