# APD Agency for Persons with Disabilities

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June 29, 2026

Robert Asztalos, Director
Agency for Persons with Disabilities
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Dear Director Asztalos:

I am submitting for your review and approval the fiscal year 2026-27 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 2026-27 Audit Plan and Long-Term Plan for fiscal years 2027-28 and 2028-29 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 2026-27. 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: ______________________ DATE: 29 June 2026
Robert Asztalos, Director

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. 260305-01-OA

Annual Audit Plan for FY 2026-27 and Long-Term Plan

Erin Romeiser, Inspector General

Issued June 29, 2026

## 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) 2026-27 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 (a Senior Auditor, an Information Technology Auditor, and an Auditor), and an Audit Director. The internal audit section staff will provide 8,320 staff hours of professional and administrative support for FY 2026-27. The Audit Director and audit staff may 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 | 2,380 | 28.60 % |
| Follow-up Activities | 531 | 6.38 % |
| Carry Forward Assignments | 1,565 | 18.81 % |
| Assistance to Investigations | 16 | 0.19 % |
| Oversight Activities | 1,168 | 14.04 % |
| Outreach, Education, and Management Support | 209 | 2.51 % |
| Indirect Activities | 2,452 | 29.47 % |
| **Total** | **8,321** | **100%** |

## 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 was required to include a specific cybersecurity audit plan. A total of 854 staff hours are allocated to new engagements.

Planned Audit

- Supply Chain Risk Management Audit – Pursuant to Rules 60GG-2.001 through 60GG-2.006, Florida Administrative Code (F.A.C.), and section 282.318, F.S., the OIG will evaluate the Agency's cybersecurity supply chain risk management governance, oversight, monitoring, detection, incident response, and recovery capabilities related to suppliers, third-party providers, outsourced environments, cloud services, external systems, and other entities that support or interact with Agency information technology resources and data.

  This will be an enterprise-wide cybersecurity audit that participating state agencies will perform with assistance from the Office of the Chief Inspector General (CIG). External assurance services of a third-party consultant, retained and approved by the CIG, may be used for certain Ground Truth Testing (GTT) activities to validate the Agency's controls.

- Adult Day Training (ADT) Billing Audit – ADT in Florida is a nonresidential service that assists individuals with developmental disabilities develop self-help, social, and adaptive skills in community settings. Chapter 393, F.S., governs adult day training and Chapter 59G-13, F.A.C. establishes reimbursement/fee schedules. The OIG will review ADT program (provider) billings to evaluate if the billings are accurate and in compliance with authoritative guidance.

- Regional Operations and Compliance Audit – The OIG will determine whether regional operations, including monitoring, conform to Agency policies and procedures and applicable statutes/regulations; assess whether key controls are designed and operating effectively to manage priority risks; and identify practices that can help ensure consistency and continuous improvement.

Planned Advisory

- Asset Management Advisory Engagement - The OIG will provide support to the Office of Information Technology in the design and implementation of new asset-management controls. This engagement aims to provide early feedback on control design, risk mitigation, and alignment with Chapter 60GG-2, F.A.C.

## 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 531 staff hours are allocated to follow-up activities.

Planned Follow-up Activities

- OIG Internal Audit Report No. 211012-01-IA, Security Continuous Monitoring Audit
- OIG Internal Audit Report No. 240820-01-IA, APD Contract Compliance Audit
- Florida Department of Financial Services (DFS) Report 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

## Carry Forward Assignments

The OIG will have four carry forward assignments and will continue to coordinate six external audits. A total of 1,565 staff hours are allocated to complete or close the engagements.

- Incident Response Reporting and Recovery Audit – The OIG will complete the audit of the Agency's processes and procedures for compliance with cybersecurity incidents contained in the Florida Cybersecurity Standards (Rules 60GG-2.001 through 60GG-2.006, F.A.C.).
- Data Protection and Security – The OIG will complete its audit of the agency controls and compliance with the data protection and security requirements contained in Rules 60GG-2.001 through 60GG-2.006, F.A.C.), specifically 60GG-2.002 and 2.003(4), F.A.C.
- Follow-up Engagement of Internal Audit Report No. 211012-01-IA, Security Continuous Monitoring Audit – The OIG will complete the follow-up on the status of outstanding recommendations.

- Risk Assessment/Audit Plan for FY 2026-27 – The OIG will complete steps to close out the risk assessment and audit plan project.

- External Audit Coordination of United States 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 Florida Auditor General (AG) Operational Audit of the Agency – The OIG will continue to ensure effective coordination and cooperation between Agency management and AG staff.

- External Audit Coordination of AG FY 2025-2026 Statewide Federal Awards Audit – The OIG will continue to ensure effective coordination and cooperation between Agency management and AG staff.

- External Audit Coordination of the Office of Program Policy Analysis and Government Accountability (OPPAGA) review of the Agency iBudget Waiver Program – The OIG will continue to ensure effective coordination and cooperation between Agency management and OPPAGA staff.

- External Audit Coordination of the OPPAGA review of Florida's High Acuity Children Placement – The OIG will continue to ensure effective coordination and cooperation between Agency management and OPPAGA staff.

- External Audit Coordination of the CIG vendor to perform GTT – The OIG will obtain, review, and distribute the final report to management.

### 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 16 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 1,168 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 209 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 2,452 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 2027-28**

- Consumer Directed Care Plus Program (Audit)
- Developmental Disabilities Defendant Program Incidents (Advisory)
- Policies and procedures for compliance with Agency policy and authoritative guidance (Advisory)
- Florida PALM - User roles and separation of duties (SOD) assigned and accounting entries (Audit)
- Agency use of SOC 2 (Trust Services Criteria) and other attestations for vendor due diligence and ongoing monitoring, including complementary user entity controls (CUECs) (Advisory)

**FY 2028-29**

- Disaster Recovery and Continuity of Operations Plans (COOP) (Audit)
- Use of Personally Identifiable Information (PII) and Protected Health Information (PHI), including evaluation of the collection, use, and storage of PII and PHl (Audit)
- Use of Purchase Orders as a Contract to Procure Goods and Services (Audit)
- Monitoring facility level compliance with statutes, rules, and policies (Audit)
- Compliance with monitoring/licensing training requirements (Audit)