FLORIDA DEPARTMENT OF JUVENILE JUSTICE

INTEROFFICE MEMORANDUM

DATE: June 24, 2026

TO: Matthew Walsh, Secretary

FROM: Robert Munson, Inspector General

SUBJECT: Annual Audit Plan for Fiscal Year 2026-2027

The Office of Inspector General, Bureau of Internal Audit, is pleased to present our proposed Annual Audit Plan for Fiscal Year 2026-2027. 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 2026–2027.

We appreciate your support.

Approved: ______________________
Matthew J. Walsh, Secretary

RM/kn

Attachment

Cc: Timothy Niermann, Deputy Secretary
Adrienne Campbell, Deputy Secretary
Heather DiGiacomo, Chief of Staff
Christopher Goodman, Deputy Chief of Staff

Audit Plan

Fiscal Year 2026-2027

Florida Department of Juvenile Justice
Office of Inspector General
Bureau of Internal Audit

Robert A. Munson, CIG
Inspector General

Kelly Neel, CIA, CISA, CIG
Director of Auditing

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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 the results of periodic risk assessments. The Office of Inspector General's Fiscal Year 2026-2027 Annual Audit Plan 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 2026.

The Office of 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 *Global Internal Audit 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 assisting 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 is obtained, maintained, and fully disclosed, and
- cybersecurity is properly maintained.

Goals

The OIG has established essential goals to accomplish its mission. We 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 the 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 2026-2027, we prepared a staffing allocation based on 1,510 available hours (estimated hours excluding leave, holidays, training, and administrative tasks) for each auditor. Available audit resources for fiscal year 2026-2027 total 4,228 hours (1,510 hours x 2.8 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 were Accountability and Program Support, Administration, Detention Services, Education, General Counsel, Health Services, Prevention Services, Probation and Community Intervention, Research and Data Integrity, Residential Services, and Talent, Leadership, & Culture.

Utilizing department organizational charts, legislative appropriation, and organizational knowledge, we listed major activities by program and office function. Based on executive management input, we further refined the list and identified 97 activities.[2]

Evaluation Framework

[1] See Appendix I
[2] See Appendix II

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

To assign values to each variable, a simple numerical scale was used. Based on input from programs and 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 last year's proposed annual audit plan. Requests from management were given special consideration as they usually address immediate risks and concerns.

Fiscal Year 2026-2027 Audit Plan

Our risk assessment is conducted 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 2026-2027 and that are the greatest concern of management. We have two mandatory audits and one carry-over from last fiscal year. An unallocated reserve of approximately 330 audit hours has been 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 to the Auditor General, Office of Program Policy Analysis and Government Accountability (OPPAGA), the Department of Financial Services, and Federal audits and reviews; providing advisory 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 table[3] listing proposed audit coverage is included after the brief descriptions of planned audits. Our proposed Annual Audit Plan for fiscal year 2026-2027 includes the following audit areas.

I. Carry-forward: Residential Education, Florida Scholars Academy
Estimated Hours: 475…………………..…………Report Completion: Sept. '26

The mission of the Florida Scholars Academy is to provide a free and appropriate high quality education. Florida Statute 985.619 establishes the Florida Scholars Academy to deliver educational opportunities to students served in Residential Commitment Programs and defines the statutory duties of the Florida Scholars Academy Board of Trustees. Florida Virtual School is the operating education service provider for the Florida Scholars Academy, a unified education system for students assigned to a Florida Department of Juvenile Justice residential commitment program. Through an online and in-person blended environment, Florida Scholars Academy provides an individualized educational pathway to help students achieve a high school or high school equivalency diploma, industry-recognized credential of value to start their career, and/or enroll in a postsecondary program of study at a Florida college, university, or technical college.

II. Practical Academic Cultural Education (PACE) Center for Girls
Estimated Hours: 500…………………………………Report Completion: Oct. '26

PACE Center for Girls is a non-profit organization offering a full academic school day and comprehensive mental health support, tailored to meet the needs of each girl. Non-residential, prevention, intervention, and diversion services are provided for at-risk girls ages 12 to 17 using an evidence-based model that integrates education, counseling & therapy, life skills training, and career & college readiness in a safe, gender-responsive environment.

III. Fidelity, Accountability, and Support Services
Estimated Hours: 500…………………………………...Report Completion: Jan. '27

[3] See Page 7

The Office of Fidelity, Accountability, and Support, under the Office of Accountability and Program Support, assesses programmatic areas strengths and needs and provides technical assistance on the implementation and delivery of evidenced-based practices and best practices, and reviews the progress made to ensure youth are provided effective delinquency interventions and programming. Fidelity Support Specialists are located throughout the state and work with programs on-site and remotely. The office provides standardized program evaluation protocol (SPEP), fidelity monitoring of group intervention or treatment sessions, coaching on effective group facilitation skills, coaching on implementation of evidence-based and best practices, and risk assessment fidelity monitoring activities.

IV. Bureau of General Services, Purchasing

Estimated Hours: 500…………………………………..Report Completion: May. '27

The Purchasing Office, a division under the Bureau of General Services, is responsible for overseeing and implementing department purchasing activities, including competitive procurement of commodities and/or services necessary for the operation of the department and its facilities. (This does not include direct services to youth and program support services which are procured by the Bureau of Procurement and Contract Administration within the Office of Accountability and Program Support through a contract.) The Office of Purchasing also provide technical assistance and training to all programs within the department.

V. Probation Community Supervision

Estimated Hours: 500…………………………………...Report Completion: May '27

All youth on probation, post-commitment probation, or conditional release shall be supervised pursuant to Rule 63D-13.004, Florida Administrative Code. Juvenile Probation Officer Supervisors shall conduct supervisory case review of each case at least once every ninety calendar days while the youth is under supervision. Per policy memorandum PCI-23-001, there are additional supervision requirements for youth placed on intensive supervision. Formal supervisory reviews shall be completed every 30 calendar days while the youth is on intensive supervision.

VI. Cybersecurity Controls for Supply Chain Risk Management

Estimated Hours: 650……………………….................Report Completion: May '27

In 2021, Florida legislature passed the Florida House Bill 1297 and amended 282.318, Florida Statutes, 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. Rule 60GG-2, Florida Administrative Code, State of Florida Cybersecurity Standards, establishes minimum cybersecurity standards for state agency information technology resources. This annual audit will evaluate the current department cybersecurity policies, IT structure, and activities to assess its compliance with the State Cybersecurity Act and State of Florida Cybersecurity Standards.

VII. Driver And Vehicle Information Database (DAVID) Internal Control
Estimated Hours: 300……………………………………Report Completion: July '27

Florida Highway Safety and Motor Vehicles collects and maintains personal identifiable information (driver license information, insurance record information, and motor vehicle information) in the Driver and Vehicle Information Database, commonly referred to as DAVID. The department is provided electronic access to DAVID and its data. Internal controls must be adequate to protect personal information from unauthorized access, distribution, use, modification, or disclosure.

VIII. 2027-2028 Department Risk Assessment and Audit Planning
Estimated Hours: 250 ……………………………..…Report Completion: June '27

IX. Internal and External Audit Follow-up
Estimated Hours: 200 …………………………………Report Completion: Varies

Additional Assignments

- Florida Single Audit Act Activity
- Department of Highway Safety and Motor Vehicles (DHSMV) Internal Control and Data Security Certification
- Coordinate External Audits
- Quality Assessment Review by the Auditor General

FY 2026-2027 Planned Audit Coverage

Plan Section	Project Title	Program/Office	Draft Finish Dates	Est. Hours
I.	Residential Education, Florida Scholars Academy	Residential and Education	09/2026	500
II.	Practical Academic Cultural Education (PACE) Center for Girls	Prevention	10/2026	500
III.	Fidelity, Accountability, and Support Services	Accountability and Program Support	01/2027	500
IV.	Bureau of General Services, Purchasing	Administration	02/2027	500
V.	Probation Community Supervision	Probation	05/2027	500
VI.	Cybersecurity Controls for Supply Chain Risk Management	Information Technology	05/2027	650
VII	Driver And Vehicle Information Database (DAVID) Internal Control	Agency-wide	07/2027	300
VIII.	2027-2028 Department Risk Assessment and Audit Planning	Agency-wide	06/2027	250
IX.	Internal and External Audit Follow-up	Agency-wide	Various	200
	Total Hours			3,900
	Total Available Hours			4,228
	Unallocated Hours - Reserve			328

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.

APPENDIX

Fiscal Year 2026-2027
Available Audit Hours Calculation

Available Hours per Staff (40 Hours per week x 52 Weeks) =		**2080**
Activity		
Training (40h class time + 10h travel and administration)	50	
Annual Leave	176	
Holidays (11 days @ 8 hours)	88	
Sick Leave (Estimate)	56	
General Administration (10% of 2,080 hours)	200	
= Subtotal	**570**	-570
Available Hours per Staff Less the Activity Subtotal =		**1510**
Number of Audit Staff		2.8
Total Available Audit Hours		**4228**

Note: One of three audit staff is also assigned to administrate Florida Single Audit activities.

Office of Inspector General
Bureau of Internal Audit
2026-2027 Annual Audit Plan Risk Assessment
Annual and Long-Term Projects Plan

Index	Program/Office	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 2026-27	Planned for 2027-28	Planned for 2028-29	Planned for 2029-30
1	Residential	Capital Outlay	HIGH	43.3				
2	Residential	Education Services		43				
3	Education	Florida Scholars Academy		41.8	I.			
5	Prevention	CINS/FINS		41		X		
4	Residential	Career & Technical Education		40.3				
6	Residential	Living and Treatment Environment		39.9				X
7	OAPS	Fidelity, Accountability, and Support		39.7	III			
8	OHS	MH Contracts in Probation		39.6				
9	General Services	Facility Services		39.5		X		
10	OHS	Comprehensive Evaluations		39.5		X		
38	Prevention	Gender Specific Programming	Sensitive	38.9	II.			
11	OHS	Mental Health Services in Probation		38.5				
12	Probation	Community Supervision		38.4	V.			
13	Residential	Commitment Management		38.4				
14	Residential	Maximum Risk Progams		38.3				
15	Education	Florida Youth College		38.2			X	
16	Residential	Behavior Management and Discipline		37.7			X	
17	Detention	Health Services		37.7		X		
18	Residential	Mental Health Services		37.3				
19	IT	Cybersecurity		36.4	VI.	X	X	X
35	Detention	Repairs and Maintenance		35.6			X	
20	Residential	Substance Abuse Services		35.5				
21	Residential	Program Development/ Start-up		35.4		X		
22	OHS	Residential Placement Process for Medically Complex youth		35.2			X	
23	Residential	Dual Diagnosis/ Developmental Disabilities		34.9				
24	OHS	Departmental Consultative Medical and Mental Health Technical Assistance		34.8				
25	Residential	Sex Offender Treatment		34.8				
26	IT	Network Operations		34.7				
27	Detention	Mental Health Services		34.6				X
28	Detention	Secure Supervision		34.5				
29	Prevention	Grant Monitoring/Management		34.4			X	
30	IT	JJIS		34.2				
31	Residential	Health Services		34				
32	OHS	Oversight and Technical Assistance for Mental Health, Substance Abuse and Developmental Disability Services in Detention Facilitlies and Residential Programs		33.9				
33	Probation	Detention Screening		33.8				
34	Probation	Supervised Release		33.8				
36	OHS	Oversight and Technical Assistance for Medical Services in Detention Facilities and Residential Programs		33.5				
37	OAPS	Procurement & Contract Administration		33.4		X		
39	Detention	Security		33.1				
40	Detention	Operations		32.9				

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41	OAPS	Monitoring and Quality Improvement		32.9				
42	Prevention	After School Programs		32.3				X
43	TLC	Basic Recruit Training - Direct Care Staff		32.1				
44	OHS	Employee Wellness Program		31.9				
45	Prevention	Faith-Based Network		31.7				
46	General Services	Leasing		31.6				
47	IT	Application Development and Support Administration		31.6				
48	Detention	Transportation		31.5				
49	OHS	Trauma Informed Practices		31.2				
50	Probation	Electronic Monitoring		31.2				
51	IT	Server Operations		31.1				
52	Education	Contract Management		30.7				
53	Detention	Behavioral Management		30.6				
54	OHS	Girls Services - to include focus on pregnant youth		30.4				
55	General Counsel	Litigation		30.1				
56	Education	DJJ Education		30.1				
57	General Counsel	Personnel		29.9				
58	General Counsel	Juvenile Law	Moderate	29				
58	General Services	Purchasing		28.9	IV.			
60	Detention	Capital Outlay		28.5				
61	Detention	Environmental Health/ Sanitation		27.9				
62	Probation	Comprehensive Evaluations		27.4				
63	Probation	Transition Services		27.4				X
64	General Counsel	Exemptions		26.8				
65	F&A	Contracts/Grants		26.5				X
66	Budget	Budget		26.5				
67	General Counsel	Contracts & Procurement		26.3				
68	Detention	Education Services		26				
69	General Services	Support Services		25.7				
70	Probation	Mental Health/Substance Abuse Evaluation and Treatment Services		25.4				
71	Probation	Sex Offender Eval and Treatment Services		25.4				
72	Probation	Redirections		25.4				
73	Detention	Intake and Release		25.3				
74	IT	Internet		25.1				
75	HR	Human Resources		24.7				
76	Research and DI	Online Data Reporting		24.3				
77	Probation	Post-Arrest Diversion		24.3				
78	TLC	Testing and Evaluation		24.2				
79	Detention	Food Services		23.8				
80	TLC	Advanced & Specialized Training		23.7				
81	F&A	Accounts Payable		23.7				
82	General Services	Emergency Management		23.6				
83	Probation	Intake Screening		23.6				
84	F&A	Receipts		23.5				
85	F&A	Cost of Care		22.9				
86	IT	Desktop Support		22.6				
87	Probation	Prearrest Delinquency Citation		22.5				
88	F&A	Reconcilation and Reporting	Lo	22.4				

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89	General Counsel	Public Records	OW	22.4				
90	Research and DI	Comprehensive Accountability Report (CAR)		22.4				
91	TLC	Curriculum Design		22.2				
92	Research and DI	Specifications for IT Development/JJIS		22				
93	TLC	Employee Training - Non-Direct Care Staff		22				
94	TLC	On-line Training and Tracking System		21.2				
95	Research and DI	Training all JJIS Users		17				
96	Research and DI	JJIS Permission Assignment		16.4				
97	Residential	Sex Specific Programs		13.4				