June 9, 2026

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[1], I respectfully submit for your approval our office's *Three Year Audit Plan Beginning with Fiscal Year 2026-2027 (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) 2026-27, with some suggested projects that may be addressed in FY 27-28 and FY 28-29. 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 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

Michael J. Bennett, CIA, CGAP, CIG
Inspector General
Office of Inspector General

Approved:________________________
Joseph A. Ladapo, MD, PhD
State Surgeon General

MJB/akm
Enclosure

Department of Health
Office of Inspector General
Audit Plan
July 1, 2026 – June 30, 2027

Carryover – Complete Unfinished Fiscal Year 2025-2026 Projects:

General Controls at Selected CHDs– 2026 (Review)
Objective: Determine whether county health department (CHD) management has implemented required general operating controls to comply with Department of Health (Department, DOH) 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.

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.

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.

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.

New Projects for Fiscal Year 2026-2027:

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.[1,2] This engagement will be performed in conjunction with the Executive Office of the Governor, Office of the Chief Inspector General (OCIG).

Selected Department Contract(s) (Audit)
Proposed Objective: Assess selected contracts to determine if appropriate contract management has been performed and deliverables agree with contract language. The contract(s) selected will be determined based upon a risk assessment analysis of all active Department contracts. Each contract selected will be performed as a separate engagement.

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.

Florida Sickle, Inc. Contracts (Audit)
Proposed Objectives: Examine selected deliverables of the Department's contracts with Florida Sickle, Inc., to evaluate if the contracts are in compliance with Department's requirements, processes, and approvals process for providers' contracts and other agreements with subcontractors.

Bureau of Child Care Food Programs (Audit)
Proposed Objective: Examine processes including contracting, subcontracting, and disbursement to contractors, to determine compliance with law, rule, and Department policy and procedures.

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.

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.

The Department's Purchasing Card Program (Review)
Proposed Objective: Evaluate the Department's monitoring of purchasing cards and analyze a select sample of purchases.

[1] Section 20.055(6)(i), Florida Statutes
[2] Cybersecurity is defined in section 282.0041(8), Florida Statutes

Fiscal Year 2027-2028

Carryover - Complete Unfinished Fiscal Year 2026-2027 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.[3,4] This engagement will be performed in conjunction with the OCIG.

Enterprise-wide Compliance Audit of the Department's Contracts (Audit)
Proposed Objective: The OIG is required by state law to complete a risk-based compliance audit every three years of all contracts executed by the Department for the preceding three fiscal years. The audit must also evaluate and identify any trend in vendor preference. This engagement will be performed in conjunction with the OCIG. A similar audit was previously completed during the 2024-2025 fiscal year.

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.

Selected Department Contract(s) (Audit)
Proposed Objective: Assess selected contracts to determine if appropriate contract management has been performed and deliverables agree with contract language. The contract(s) selected will be determined based upon a risk assessment analysis of all active Department contracts. Each contract selected will be performed as a separate engagement.

User Access to Systems with Confidential Information (Review)
Proposed Objective: Identify the Department's key systems that collect clients' PII and PHI. Select a sample of users in each system; identify their user role in the system; and determine compliance with section I.F., DOH Policy 50-10-23, *Information Security and Privacy*.

Quality Assurance Review (Quality Assurance)
Proposed Objective: Evaluate the Department's Internal Audit Unit's conformance with the Institute of Internal Auditors' International Professional Practice Framework (IPPF), the internal audit charter, the organization's risk and control assessment, and the use of successful practices. The IPPF includes Global Internal Audit Standards, Topical Requirements, and Global Guidance.

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.

The Department's Purchasing Card Program (Review)
Proposed Objective: Evaluate the Department's monitoring of purchasing cards and analyze a select sample of purchases.

[3] Section 20.055(6)(i), Florida Statutes
[4] Cybersecurity is defined in section 282.0041(8), Florida Statutes

Fiscal Year 2028-2029

Carryover - Complete Unfinished Fiscal Year 2027-2028 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.[5,6] This engagement will be performed in conjunction with the OCIG.

General Controls at Selected CHDs (2029) (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.

Selected Department Contract(s) (Audit)
Proposed Objective: Assess selected contracts to determine if appropriate contract management has been performed and deliverables agree with contract language. The contract(s) selected will be determined based upon a risk assessment analysis of all active Department contracts. Each contract selected will be performed as a separate engagement.

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.

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

The Department's Management of Selected Procurements (Audit)
Proposed Objective: Review selected procurements utilizing statutorily defined Health Services Exemptions to determine if deliverables are being received and appropriate oversight is being performed.

Audit of Pharmacy Inventory Controls (Audit)
Proposed Objective: Determine if the Bureau of Public Health Pharmacy utilizes and promotes acceptable controls during warehouse pharmaceutical inventory counts. Determine if the Bureau maintained complete and accurate records of drugs returned from the CHDs.

New Employee Onboarding Process (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.

The Department's Ethics Culture (Audit)
Proposed Objective: Evaluate the design, implementation, and effectiveness of the Department's ethics-related objectives, programs, and activities.

The Department's Purchasing Card Program (Review)
Proposed Objective: Evaluate the Department's monitoring of purchasing cards and analyze a select sample of purchases.

---
[5] Section 20.055(6)(i), Florida Statutes
[6] 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.)

Federal Compliance and Audit Management Section (Audit)

Proposed Objective: Review the Federal Compliance and Audit Management Section's multiple processes, including its monitoring of the Department's federal and state compliance and audit requirements.