Department of
MANAGEMENT
SERVICES

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Ron DeSantis, Governor
Tom Berger, Secretary

MEMORANDUM

DATE: June 22, 2026

TO: Tom Berger, Secretary

FROM: Heather D. Robinson, Inspector General

Heather D. Robinson
Digitally signed by Heather D. Robinson
Date: 2026.06.22 15:05:09 -04'00'

SUBJECT: Office of Inspector General *Internal and Cybersecurity Audit Plans for Fiscal Year 2026-27 and Long-Term Audit Plans for Fiscal Years 2027-28 and 2028-29*

In accordance with section 20.055, Florida Statutes, and the *Global Internal Audit Standards*, issued by the Institute of Internal Auditors, Inc., I am submitting for your approval the Office of Inspector's General *Internal and Cybersecurity Audit Plans for Fiscal Year 2026-27 and Long-Term Audit Plans for Fiscal Years 2027-28 and 2028-29* (Audit Plans). The Audit Plans document our goals and objectives for Fiscal Year 2026-27, including internal and cybersecurity engagements for the fiscal year and projected engagements for the following two fiscal years.

The Audit Plans are risk-based to provide the most effective coverage of Department operations, processes, programs, and systems. Our analysis was based on a risk assessment which included input from Department executive management, directors, bureau chiefs, and Office of Inspector General staff. We have allocated a portion of our available Internal Audit Section hours for management requests.

We look forward to partnering with management to execute these Audit Plans, ultimately strengthening our operations, and contributing to the Department's continued success. With your concurrence and approval, we will implement the Audit Plans for Fiscal Year 2026-27 and will submit copies to the Chief Inspector General and the Auditor General.

Thank you for your continued support.

Approved by: Tom Berger
Tom Berger, Secretary

Date: 6-23-2026

HDR/tam

Attachment

OFFICE OF INSPECTOR GENERAL

Internal and Cybersecurity Audit Plans for Fiscal Year 2026-27
and
Long-Term Audit Plans for Fiscal Years 2027-28 and 2028-29

Heather D. Robinson
Inspector General

Date Issued
June 22, 2026

Overview

The annual audit plan is a risk-based roadmap guiding the allocation of the Office of Inspector General's (OIG) Internal Audit Section resources for the fiscal year. Engagements included in the audit plan prioritize areas of risk to the Department of Management Services (Department). These outlined activities ensure our efforts, for the year, align with organizational objectives, risks management priorities, and regulatory requirements.

Changing circumstances during the fiscal year may require us to modify the audit plan. Requests from management, changes in audit resources, and changes in the Department's organization or operations that shift the risk landscape could result in updates to the plan. Any significant updates to the plan would require approval from the Department's Secretary.

Engagement objectives proposed in the plan are broad and general. Upon project initiation, audit staff perform an engagement risk assessment to establish the audit objectives tailoring them to Department requirements, applicable criteria, and stakeholders' concerns.

We developed the audit plans considering current audit resources capacity. If significant operational changes or special requests occur, we will submit engagements outside the plan to the Department's Secretary for review and approval.

Authority, Responsibility, and Independence

Section 20.055, Florida Statutes (F.S.), establishes an OIG in each state agency to provide a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in government. This section also defines the duties and responsibilities of an Office of Inspector General. The section also requires the development of long-term and annual audit plans based on the findings of periodic risk assessments and shall include a cybersecurity audit plan. We will submit these plans to the Department's Secretary for approval and will provide a copy of them to the Chief Inspector General[1] and the Auditor General.

The Inspector General functionally reports to the Chief Inspector General and administratively reports to the Department's Secretary. Pursuant to Florida Statutes and Department policy, the OIG has full, free, and unrestricted access to all Department activities, data, functions, personnel, properties, and records necessary to effectively discharge its responsibilities.

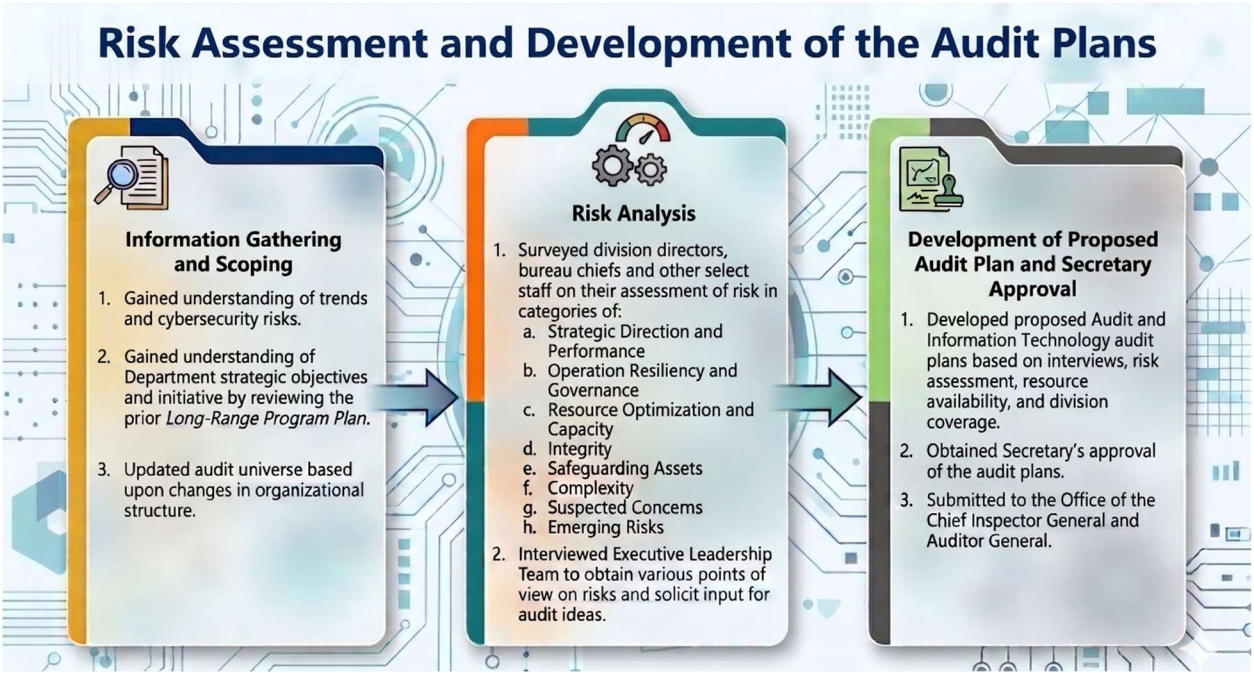
Mission and Purpose

The mission of the OIG is to promote accountability, efficiency, and quality within the Department by providing independent, objective reviews, assessments, and investigations. The purpose of the Internal Audit Section is to provide independent, objective assurance, and advisory services designed to add value and improve Department operations.

[1] Pursuant to section 14.32, Florida Statutes, the Office of the Chief Inspector General is established within the Executive Office of the Governor, and is responsible for promoting accountability, integrity, and efficiency in the agencies under the jurisdiction of the Governor.

Risk Assessment and Development of Audit Plans

To fulfill its mission and purpose, the Internal Audit Section conducts an annual risk assessment of Department operations, including cybersecurity and fraud. Below is a pictorial depiction of the process for the risk assessment and development of the audit plans:



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Development of the Audit Plans
The Internal Audit Section allocates its resources in a manner consistent with the mission and goals of the Department. To support the Department's mission, we considered audit coverage across the entire agency. We designed both the Audit Plan and the Cybersecurity Audit Plan (Audit Plans) to provide coverage of business processes, over a reasonable period of time, using the existing staff.

The factors considered for the Audit Plans include:

- Changes in systems, processes, policies, procedures, or external requirements,
- Results and time since the last audit engagement,
- Observations by Office of Inspector General staff,
- Prior audit findings that were risk accepted,
- Management's requests, and
- Risk assessment results.

Law and audit standards require us to dedicate audit resources to activities, such as an internal quality control assessment, an annual report, completion of budget schedules, and continuing education. We made sure to incorporate these into the Audit Plans as required.

Types of Engagements

Statutes require the OIG to conduct financial, compliance, electronic data processing, and performance audits of the agency and prepare audit reports of the findings. We conduct engagements in conformance with the *Global Internal Audit Standards* issued by the Institute of

Internal Auditors, Inc. or, where appropriate, in accordance with *Generally Accepted Governmental Auditing Standards* published by United States Government Accountability Office.

The Internal Audit Section provides the following services to the Department:

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The Internal Audit and Cybersecurity Audit Plans

The Internal Audit Section has four authorized positions and 8,320 hours available for professional and administrative support. The following categories detail information on available staff resources, allocation of those resources, and a comprehensive plan of engagements for Fiscal Year 2026-27.

Carry-Forward Assignments

At the end of Fiscal Year 2025-26, the Internal Audit Section expects to have one audit and five corrective action status (CAS) review projects in progress. The Internal Audit Section allocated 305 hours to carry-forward assignments as indicated in the following table:

Title	Objective	Division	Estimated Hours
IA 2026-15 Purchasing Card Transactions	Assurance review to evaluate purchases for compliance with procurement standards, policies, and procedures. Auditors will review purchases to identify potential fraudulent transactions and misuse of purchasing cards.	All Divisions	255
FP 2026-22 CAS to IA 2023-32 Part 3	IA 2023-32 *Enterprise Audit of Identity and Access Management - Active Directory, Statewide Travel Management System (STMS), and Budget and Accounting Reporting System (BARS)* is currently in the risk acceptance process.	OIT[1] and & F&A[2]	10

Title	Objective	Division	Estimated Hours
FP 2026-23 CAS to IA 2023-32 Part 4	IA 2023-32 *Enterprise Audit of Identity and Access Management - Department* is currently in the risk acceptance process	F&A	10
FP 2026-19 CAS to IA 2023-33	IA 2023-33 *Building Automation Systems* is currently in the risk acceptance process.	REDM[3] and OIT	10
FP 2026-25 CAS to IA 2024-25	IA 2024-25 *Enterprise Incident Response, Reporting, and Recovery (EIRRR) - Preparation* is currently in the risk acceptance process.	OIT	10
FP 2026-26 CAS to IA 2024-35	IA 2024-25 *EIRRR - Containment, Eradication, and Recovery* is currently in the risk acceptance process.	OIT	10

[1] OIT - Office of Information Technology
[2] F&A - Division of Finance and Administration
[3] REDM - Division of Real Estate Development and Management

Audits, Assurance Reviews, and Formal Advisory Services

The engagements below represent the internal audit projects planned for Fiscal Year 2026-27. Pursuant to section 20.055, F.S., the required Cybersecurity Audit Plan is in a separate table below.

Title	Objective	Division	Estimated Hours
Grant Process - Grants Unit	Determine if the Grant Unit is following Florida Single Audit processes and review governance processes.	F&A	525
Local Cybersecurity Grants	Ensure the processes for issuing and monitoring local cybersecurity grants meet Florida Single Audit requirements and review monitoring processes.	Florida [Digital Service]	525
911 Rural County Grant Management Process	Ensure the processes for issuing and monitoring 911 Rural County grants meet Florida Single Audit requirements and review grant monitoring processes.	DivTel[4]	525
Performance Measure Review	Validation of the reported performance measures in the Long-Range Program Plan.	All Divisions	40

[4] DivTel - Division of Telecommunications

Cybersecurity Audits

Title	Objective	Division	Estimated Hours
Enterprise Audit of Third-party Suppliers	Assurance review to evaluate compliance with Chapter Rule 60GG-2, Florida Administrative Code related to third-part supply chain management.	OIT and Selected Divisions	915

Corrective Action Status Reviews

Internal Audit Section staff members conduct corrective action status reviews on internal and external audits. The following reports currently have outstanding corrective actions that need review during Fiscal Year 2026-27. The Internal Audit Section allocated 425 hours to conduct these reviews.

Report No.	Title/Short Description	Issue Date
1. IA 2023-24	American Rescue Plan Act of 2021 (ARPA)	February 21, 2025
2. IA 2023-37	Procurement Audit	January 29, 2025
3. IA 2024-36	Florida Digital Service's Coordination of EIRRR	October 14, 2024
4. IA 2025-26	Enterprise Audit of Asset Management	June 25, 2025
5. IA 2026-06	Enterprise Data Security and Protection	Estimated: June 30, 2026
6. IA 2026-08	Purchasing Card Administration Audit	February 19, 2026
7. AG 2025-96	Auditor General's Audit of Fleet Management, Selected Administrative Activities, and Prior Audit Follow-up	January 21, 2025
8. AG 2026-073	Auditor General's Information Technology Operational Audit of the Integrated Retirement Information System (IRIS)	January 9, 2026

Oversight Activities

Staff participate in multiple oversight activities to ensure the Internal Audit Section is operating effectively and the Department's governance, risk management, and control processes are appropriately monitored. The Internal Audit Section allocated 2190 hours to this category, which includes reserving 200 hours for management requested or informal advisory services. This year, this area includes additional 400 hours for the design, implementation, and testing of a new case management system for the Internal Audit Section.

Activity
Annual Risk Assessment
Annual Audit Plan
Annual Report
Internal Quality Assurance Improvement Program and Review
Implementation and Testing of a New Case Management System
Management Requests
Cybersecurity Incident Response Team
Single Audit Act Reviews
Executive Order 20-44 Coordination

External Audit Coordination

As the primary liaison with external audit entities the Internal Audit Section is responsible for coordinating and facilitating responses to audits or reviews. Currently there are two known external audit liaison activities within the Department, with at least one more expected during the fiscal year. The Internal Audit Section allocated 245 hours in this category.

Current External Coordination Projects
Auditor General Audit of Florida Retirement Financial Reports
Auditor General Annual Financial Audit of State Government Federal Awards for 2025-26 Fiscal Year

Management Support
Management Support includes activities associated with training, participation in Department meetings, internal Office of Inspector General meetings that involve discussions on project progress, responding to and tracking public records requests, and general project management. Additionally, in accordance with the *Global Internal Audit Standards,* internal auditors should possess the knowledge, skills, and other competencies needed to perform their individual responsibilities. Internal Audit Section staff, including those who are Certified Internal Auditors (CIA),[2] are required to obtain 80 hours of continuing professional education every 2 years,[3] including at least two hours of ethical training per year. However, Internal Audit Section staff who are Certified Information System Auditors (CISA)[4] must complete 120 hours over 3 years.

Outreach and Education
The Office of Inspector General provides consultation to management regarding fraud, efficiency of operations, internal controls, program management, and risk management. The Internal Audit Section accomplishes these tasks through fraud awareness briefings, internal audit awareness briefings, and posting brochures and information on both the Office of Inspector General intranet site and external Department website pages.

Indirect Activities
Indirect Activities include administrative tasks and leave. Internal Audit Section staff members routinely perform activities unrelated to specific assignments. Examples of these tasks include timekeeping, leave,[5] and personnel administration.

Internal Audit Section Staff Hours Allocated for Fiscal Year 2026-27
The estimated distribution of the available staff hours by category is:

Category	Staff Hours	Percentage
Audits, Assurance Reviews, and Formal Advisory Services	2,530	30.4%
Carry-Forward Assignments	305	3.7
Corrective Action Status Reviews	420	5.0
Oversight Activities	2,190	26.3
External Audit Coordination	245	2.9
Management Support	230	2.8
Outreach and Education	40	0.5
Indirect Activities	2,360	28.4
Total	**8,320**	**100.0%**

Long-Term Audit Plans

The Long-Term Audit Plans ensure that the Internal Audit Section services provide the most benefit to the Department. Specifically, the Office of Inspector General intends to be a leader in developing competent, innovative staff, and providing reports that concern matters which are important to the Department's Secretary and leadership team. Therefore, we have identified the following planned projects for Fiscal Years 2027-28 and 2028-29. However, Long-Term Audit

[2] Currently the Office of Inspector General has one Certified Internal Auditor.
[3] The *Global Internal Audit Standards* does not specify the number of continuing professional education hours required for staff; therefore, historically the Office of Inspector General has relied on the *Generally Accepted Government Auditing Standards* published by the United States Government Accountability Office.
[4] Currently the Office of Inspector General has two Certified Information System Auditors.
[5] Leave includes the following types: holidays, administrative, annual, and sick. A select exempt employee is allocated 435 hours and a career service employee is allocated a maximum of 415 hours.

Plans are subject to change, based on the results of the annual risk assessment and responsiveness to issues identified by the Secretary and the Chief Inspector General.

Fiscal Year 2027-28
Enterprise Cybersecurity
Purchasing Card Transaction Continuous Monitoring
Triannual Contract Management Audit (Pursuant to Section 287.136, Florida Statutes)
Contract Management - Real Estate Development and Management
Contract Management - Statewide Law Enforcement Radio System
DAVID Review
Planning, Accounting, and Ledger Management (PALM) Review
Artificial Intelligence
Monitoring of Department's Submittal of Fleet Logs
Data Sharing Agreement

Fiscal Year 2028-29
Enterprise Cybersecurity
MyFloridaMarketPlace (MFMP) Fees
Purchasing Card Transaction Continuous Monitoring
Office of Supplier Development Certification Process
Monitoring of Department Submittal of Fleet Logs
Mandatory Annual Training for Employees
Review of the Desktop Imaging Process

Department of MANAGEMENT SERVICES

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