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Ron DeSantis, Governor
Pedro Allende, Secretary

MEMORANDUM

DATE: September 19, 2025

TO: Pedro Allende, Secretary

FROM: Heather D. Robinson, Inspector General

Heather D.
Robinson

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Heather D. Robinson
Date: 2025.09.19
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SUBJECT: Office of Inspector General *Internal and Cybersecurity Audit Plans for Fiscal Year 2025-26 and Long-Term Audit Plans for Fiscal Years 2026-27 and 2027-28*

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 2025-26 and Long-Term Audit Plans for Fiscal Years 2026-27 and 2027-28* (Audit Plans). The Audit Plans document our goals and objectives for Fiscal Year 2025-26, 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, 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 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 2025-26 and will submit copies to the Chief Inspector General and the Auditor General.

Thank you for your continued support.

Approved by: 
Pedro Allende, Secretary

Date: 9/22/2025

HDR/tam

Attachment

OFFICE OF INSPECTOR GENERAL



*Internal and Cybersecurity Audit Plans for Fiscal Year 2025-26
And
Long-Term Audit Plans for Fiscal Years 2026-27 and 2027-28*

Heather D. Robinson
Inspector General

Date Issued
September 19, 2025



Department of Management Services Office of Inspector General Internal Audit Plans

Overview

The annual audit plan is a guide that is developed for the utilization of the Office of Inspector General's Internal Audit Section resources during the fiscal year to address the risks of the Department of Management Services (Department). Audits and other projects selected for review and included in the annual audit plan are in those areas that represent risk to the Department.

The audit plan may be modified during the fiscal year as circumstances change. Requests from management, changes in audit resources, and changes in the Department's organization or operations could result in updates to the plan. Any significant updates to the plan would require approval from the Department's Secretary.

Project objectives proposed in the plan are in general terms. The specific objective of each audit project is determined by the detailed assessment of relative risks for the project at the time the project is initiated.

The audit plan was developed using current audit resources available in quarter one of Fiscal Year 2025-26 and the expectation that the Internal Audit Section would be fully staffed by quarter three. Additional projects will be submitted to the Department's Secretary for review and approval as needed based on any significant operational changes or special project requests.

Authority, Responsibility, and Independence

Section 20.055, Florida Statutes (F.S.), creates an Office of Inspector General 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 specific cybersecurity audit plan. These plans shall be submitted to the Department's Secretary for approval and submitted to both the Chief Inspector General¹ 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, the Office of Inspector General has full, free, and unrestricted access to all Department activities, data, functions, personnel, properties, and records necessary to effectively discharge its responsibilities.

Purpose and Mission

The purpose of the Internal Audit Section is to provide independent, objective assurance, and consulting services that add value and improve Department operations. The mission is to enhance and protect organizational value by providing risk-based and objective advice, assurance, and insight.

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.



Department of Management Services Office of Inspector General Internal Audit Plans

Risk Assessment and Development of Audit Plans

To fulfill its purpose and mission, 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:

Information Gathering and Scoping	Risk Analysis	Development of Proposed Audit Plan and Secretary Approval
<ol style="list-style-type: none">1. Gained understanding of trends and cybersecurity risks.2. Gained understanding of Department strategic objectives and initiative by reviewing the prior <i>Long Range Program Plan</i>.3. Updated audit universe based upon changes in organizational structure.	<ol style="list-style-type: none">1. Surveyed division directors and other select leadership staff on their assessment of risk in categories of:<ol style="list-style-type: none">a. Fraudb. Compliancec. Complexityd. Suspected concernse. Emerging risks2. Interviewed Department Executive Leadership Team to obtain various points of view on risks and solicit input for audit ideas.	<ol style="list-style-type: none">1. Developed proposed Audit and Information Technology audit plans based on interviews, risk assessment, resource availability, and division coverage.2. Obtain Secretary's approval of the audit plans.

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, audit coverage is considered across the agency. Both the Audit Plan and the Cybersecurity Plan (Audit Plans) are designed 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, or procedures
- Results and time since the last audit engagement
- Observations by Office of Inspector General staff
- Management's request
- Risk assessment results

Audit resources are also dedicated to activities required by law and auditing standards, such as an internal quality control assessment, an annual report, completion of budget schedules, and continuing education. These required activities are also included in the Audit Plans.

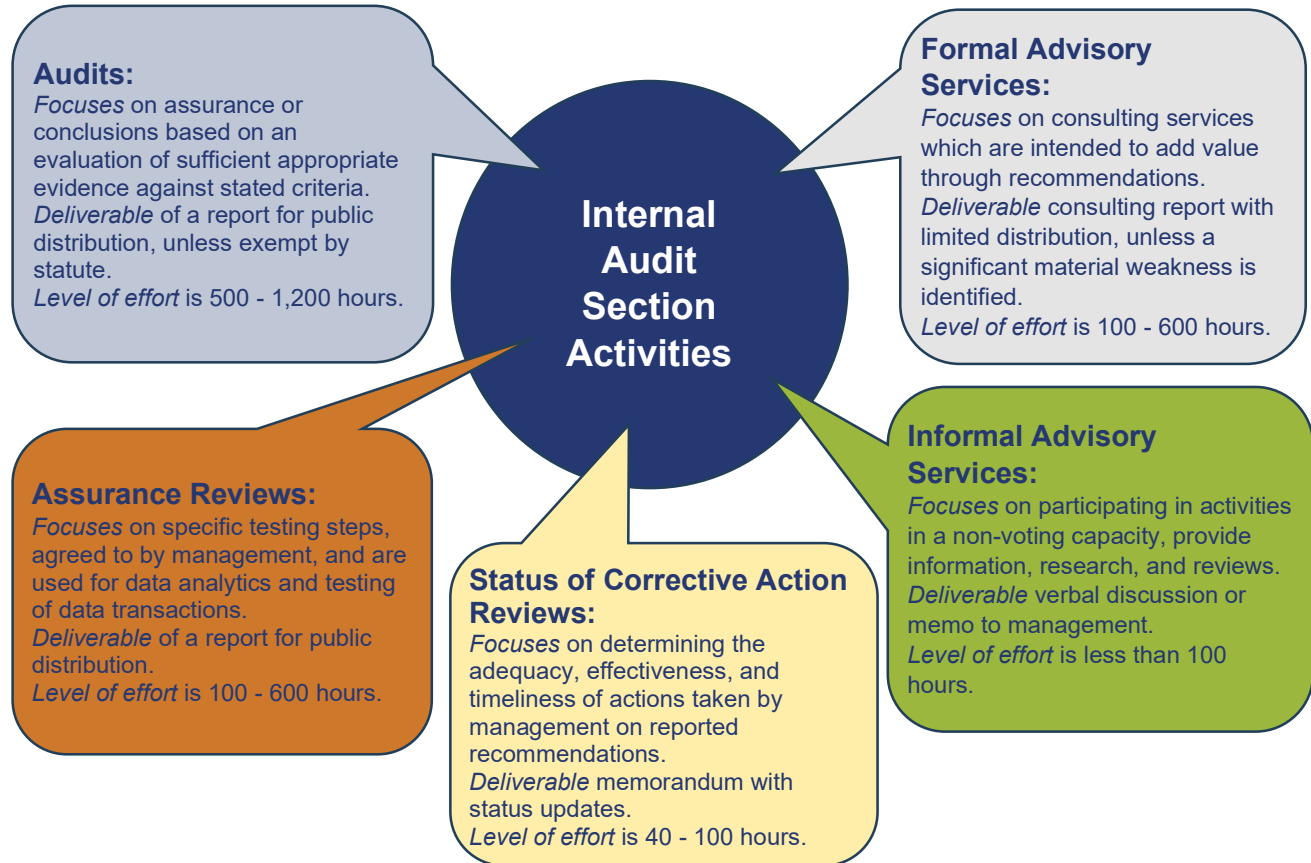
Types of Engagements

Statutes require the Office of Inspector General to conduct financial, compliance, electronic data processing, and performance audits of the agency and prepare audit reports of the findings. Engagements are conducted 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.



Department of Management Services Office of Inspector General Internal Audit Plans

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



The Internal Audit and Cybersecurity Audit Plans

Information on available staff resources, allocation of those resources, and a detailed plan of engagements for Fiscal Year 2025-26, are listed in the following categories.

Available Hours

The Internal Audit Section has four authorized positions. It is comprised of three professional staff and the Director of Auditing. When fully staffed the Internal Audit Section has 7,800 hours available for professional and administrative support; however, the Internal Audit Section has one vacant position that is expected to be filled by January 2026. Therefore, for Fiscal Year 2025-26 the Audit Plans are based on 7,280 available hours.

Carry-Forward Assignments

At the end of Fiscal Year 2024-25, the Internal Audit Section had two audits and one corrective action status review project in progress. The Internal Audit Section allocated 480 hours to carry-forward assignments. As indicated in the following table, all carry-forward assignment reports were published as of September 16, 2025, and 440 hours were used.



Department of Management Services Office of Inspector General Internal Audit Plans

Title	Objective	Publication Date
Enterprise Triennial Contract Audit	A risk-based compliance audit of all contracts procured under Chapter 287, F.S., and executed by the Agency during the Fiscal Years 2021-2022 through 2023-2024.	August 26, 2025
Driver and Vehicle Information Database System (DAVID) Audit	An evaluation of internal controls over personal data within or obtained from DAVID was adequate to protect data from unauthorized access, distribution, use, modification, or disclosure and to ensure the Department's compliance with the memorandum of understanding	September 16, 2025
Status of Corrective Actions	To determine management's progress in implementing corrective action to report internal and external audit findings.	August 20, 2025

Audits, Assurance Reviews, and Formal Advisory Services

The projects below represent the internal audit engagements planned for Fiscal Year 2025-26. Pursuant to section 20.055, F.S., the required cybersecurity audit plan is in a separate table below.

Title	Objective	Division	Estimated Hours
Purchasing Card Administration	Audit to evaluate effectiveness and efficiency of the Department's purchasing card program in terms of compliance with laws, rules, and policies and procedures	Finance and Administration	500
Purchasing Card Transactions	Assurance review to evaluate purchases for compliance with procurement standards and policies and procedures. Purchases will be reviewed to identify potential fraudulent transactions and misuse of purchasing cards.	Department Wide	380
Review of FRS Production of Employer Schedules for GASB 68	Advisory service to review the production of employer schedules related to Government Accounting Standards Board Statement No. 68 for process improvements, including the existing method and approaches to data validation, version control, and data sharing, regarding data sharing with the Auditor General.	Retirement	460

Cybersecurity Audits

Title	Objective	Division	Estimated Hours
Enterprise Audit of Data Protection and Security	Evaluate the Department's controls and compliance with data security and protection requirements contained in the State of Florida Cybersecurity Standards (Rule 60GG-2, Florida Administrative Code).	Office of Information Technology and Selected Divisions	1025

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 will be reviewed during Fiscal Year 2025-26. The Internal Audit Section allocated 480 hours to conduct these reviews.



Department of Management Services Office of Inspector General Internal Audit Plans

Report No.	Title/Short Description	Issue Date
1. IA 2022-30	Statewide Law Enforcement Radio System (SLERS)	August 9, 2024
2. IA 2023-24	American Rescue Plan Act of 2021 (ARPA)	February 21, 2025
3. IA 2023-32 Part 1	Enterprise Audit of Identity and Access Management - Health Insurance Management Information System (HIMIS)	August 1, 2023
4. IA 2023-32 Part 2	Enterprise Audit of Identity and Access Management - FleetWave	August 1, 2023
5. IA 2023-32 Part 3	Enterprise Audit of Identity and Access Management - Active Directory, Statewide Travel Management System (STMS), and Budget and Accounting Reporting System (BARS)	August 1, 2023
6. IA 2023-32 Part 4	Enterprise Audit of Identity and Access Management - Department	August 1, 2023
7. IA 2023-33	Building Automation Systems	September 29, 2023
8. IA 2023-37	Procurement Audit	January 29, 2025
9. IA 2024-25	Enterprise Incident Response, Reporting, and Recovery (EIRRR) - Preparation	January 1, 2024
10. IA 2024-35	EIRRR - Containment, Eradication, and Recovery	March 21, 2024
11. IA 2024-36	Florida Digital Service's Coordination of EIRRR	October 14, 2024
12. IA 2025-26	Enterprise Audit of Asset Management	June 25, 2025
13. IA 2025-27	Triennial Enterprise Contract Audit	August 26, 2025
14. AG 2025-96	Auditor General's Audit of Department of Management Services Fleet Management, Selected Administrative Activities, and Prior Audit Follow-up	January 21, 2025

Oversight Activities

To ensure that the Internal Audit Section is operating effectively and that the Department's governance, risk management, and control processes are being appropriately monitored, staff participate in multiple oversight activities. The Internal Audit Section allocated 1200 hours to this category, which includes reserving 250 hours for management requested informal advisory services.

Activity
Annual Risk Assessment
Annual Audit Plan
Annual Report
Internal Quality Assurance Improvement Program and Review
Management Requests
Cybersecurity Incident Response Team
Performance Measure Review and Assessment
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 five known external audit liaison activities within the Department. The Internal Audit Section allocated 360 hours in this category.

Current External Coordination Projects
Auditor General Audit of the Integrated Retirement Information System (IRIS)
Auditor General Audit of Florida Retirement Financial Reports
Auditor General Audit of Statewide Financial Statements and Federal Awards
Office of Program Policy Analysis and Government Accountability (OPPAGA) Review of Managing Fleet
Department of Financial Services Audit of the Department's Contract Management and Monitoring Process



Department of Management Services Office of Inspector General Internal Audit Plans

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 expected to obtain 80 hours of continuing professional education every 2 years,³ which includes at least two hours of ethical training per year. However, if the Internal Audit Section staff are a Certified Information System Auditor (CISA),⁴ they must receive 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. Each professional staff person is allotted 560 hours for indirect activities.

Allocated Staff Hours for Fiscal Year 2025-26

The estimated distribution of the available staff hours by category is:

Category	Staff Hours	Percentage
Audits, Assurance Reviews, and Formal Advisory Services	2,365	32.5%
Carry-Forward Assignments	480	6.6%
Corrective Action Status Reviews	480	6.6%
Oversight Activities	1,200	16.5%
External Audit Coordination	360	4.9%
Management Support	375	5.2%
Outreach and Education	45	0.6%
Indirect Activities	1,975	27.1%
Total	7,280	100.0%

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 377 hours and a career service employee is allocated a maximum of 357 hours.



Department of Management Services Office of Inspector General Internal Audit Plans

Long-Term Audit Plans

The long-term audit plans ensure that 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. Planned projects for Fiscal Years 2025-26 and 2026-27 are identified below. However, long-term audit 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 2026-27
Division of State Group Insurance Program Integrity Unit
Oversight of State Technology Projects
Contract Management for Security Guards
Enterprise Cybersecurity
Garbage collection, destruction, processing, and disposal procurement processes.
Purchasing Card Transaction Review
Purchase Order Review
Mandatory Training for New Employees

Fiscal Year 2028-29
Retirement Contact Center
Enterprise Cybersecurity
MyFloridaMarketPlace (MFMP) Fees
Purchasing Card Transaction Review
Purchase Order Review
Mandatory Annual Training for Employees