

**Audit Plan**  
**Fiscal Year 2021-2022**

**Long Range Plan**  
**Fiscal Years 2022-2023 and 2023-2024**

**Office of Inspector General**

**Florida Department of State**

**July 1, 2021**



**Candie M. Fuller**  
**Interim Inspector General**




## FLORIDA DEPARTMENT *of* STATE

**RON DESANTIS**  
Governor

**LAUREL M. LEE**  
Secretary of State

### Memorandum

**To:** Laurel M. Lee, Secretary of State

**From:** Candie M. Fuller, Interim Inspector General 


**Subject:** Audit Plan for Fiscal Year 2021-2022 and Long Range Plan for Fiscal Years 2022-2023 and 2023-2024


**Date:** June 25, 2021

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Attached is the Department's Annual Audit Plan for Fiscal Year 2021-2022 and Long Range Plan for Fiscal Years 2022-2023 and 2023-2024. The Audit Plan is designed to assist management's efforts to monitor and improve programs, processes and internal controls. The development of the Audit Plan was based on a review of statutory requirements, discussions with senior and key management, and a risk assessment to ensure the most efficient use of audit resources.

Please acknowledge below, acceptance of the Annual Audit Plan for Fiscal Year 2021-2022 and Long Range Plan for Fiscal Years 2022-2023 and 2023-2024.

  
\_\_\_\_\_  
Laurel M. Lee  
Secretary of State

  
\_\_\_\_\_  
Date

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**Office of Inspector General  
Florida Department of State  
Audit Plan  
*Fiscal Year 2021-2022***

**INTRODUCTION**

In accordance with Section 20.055(6)(i), Florida Statutes, the Office of Inspector General Annual Audit Plan and Long-Range Audit Plan has been developed based on assessment of risk to Department of State (Department) programs and processes. Department goals, objectives and priorities, prior audits, budgets, program funding, organizational changes, and input from Department staff were considered when developing the Audit Plan.

**BACKGROUND**

The Office of Inspector General was established within the Department to provide a central point for coordination of, and responsibility for activities that promote accountability, integrity, and efficiency in government. Section 20.055(2), Florida Statutes (F.S.), designates responsibilities of the Inspector General, which include the following:

- Advising in the development of performance measures, standards, and procedures for the evaluation of Department programs, and assess the reliability and validity provided by the Department on performance measures and standards.
- Providing direction for supervising and coordinating audits, investigations, and management reviews relating to the programs and operations of the Department
- Reviewing actions taken by the Department to improve program performance
- Conducting, supervising, and coordinating activities that promote economy and efficiency and prevent or detect fraud and abuse in Department programs and operations
- Reviewing and evaluating internal controls to ensure fiscal accountability, efficiency, and integrity of the Department's programs

Audits released by the Office of Inspector General are conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* published by the Institute of Internal Auditors.

## **AUDIT PLAN DEVELOPMENT METHODOLOGY**

The Office of Inspector General Audit Plan has been developed for Fiscal Year 2021-2022 using a risk assessment. The risk assessment evaluated a number of factors to equitably identify programs and functions in the Department, and the associated risks of operating those programs and functions. Factors considered in the evaluation of programs and functions include:

- Value of the financial resources applicable to the program or function
- Dollar amount of program expenditures
- Statutes, rules, internal controls, procedures, and monitoring tools applicable to the program or function; concerns of management; impact on the public safety, health, and welfare
- Complexity and/or volume of activity in the program or function
- Cybersecurity
- Input from Department management and staff
- Previous audits performed

Programs and functions were scored based upon these factors, then reviewed further to determine the most efficient schedule of auditing the selected programs and functions given available resources.

The following pages contain the Audit Plan for Fiscal Year 2021-2022. Included is a summary of the assigned hours by project and the available resources within the Office of Inspector General staff. The hours assigned for each project are estimates and may be revised when objectives and necessary fieldwork are determined.

## Audit Plan for Fiscal Year 2021-2022

PROJECT TITLE	Number of Hours
<b>Division of Administrative Services and Human Resources</b>	
Review of Department's Safety and Loss Prevention Program based on Section 284.50, Florida Statutes	400
<b>Division of Administrative Services</b>	
Risk-Based Compliance Audit of Contracts Executed for the Preceding three Fiscal Years	400
<b>Total Hours</b>	<b>800</b>

<b>Cybersecurity Audit Plan</b>	
Audit of Department Cybersecurity governance pursuant to the Florida Cybersecurity Standards as outlined in Chapter 60GG-2.001(3), F.A.C. and in compliance with Section 282.318(4), F.S.	400
Enterprise Audit of agency Cybersecurity controls for Security Continuous Monitoring Pursuant to the Florida Cybersecurity Standards as outlined in and Chapter 60GG-2.004(2), F.A.C. and the NIST Framework for Improving Critical Infrastructure Cybersecurity	400
<b>Total Hours</b>	<b>800</b>

<b>Special Assignments</b>	
PROJECT TITLE	Number of Hours
Review of Single Audit Reports	800
Investigations	1,720
Administration	600
Finalize Prior Fiscal Year Audits and Corrective Action Follow up	240
Office of Inspector General Annual Audit Planning and Annual Reporting	100
Long Range Program Plan and Performance Measures	100
<b>Total Special Assignment Estimates</b>	<b>3,560</b>

<b>Total Planned Staff Hours</b>	
Audit Projects	800
Cybersecurity Audit (includes Enterprise Chief Inspector General Audit)	800
Special Assignments	3,560
<b>Total Planned Audit Hours</b>	<b><u>5,160</u></b>

### AVAILABLE STAFF HOURS Fiscal Year 2021-2022

Position Title	
Inspector General	1,720
Management Review Specialist (2 Positions)	3,440
<b>TOTAL HOURS</b>	<b><u>5,160</u></b>

**Long Range Audit Plan**  
**Department of State**  
**Office of Inspector General**  
*Fiscal Years 2022-2023 and 2023-2024*

**INTRODUCTION**

The Office of Inspector General Long Range Audit Plan evaluates the efficiency and effectiveness of Department processes, and provides consultation services to units of the Department regarding program measurement. A risk assessment and requests by Department staff are all considered when developing the Long Range Audit Plan.

The purpose of this document is to establish a Long Range Audit Plan based on the audit planning process in accordance with Section 20.055(6)(i), F.S.

**BACKGROUND**

The Office of Inspector General was established within the Department to provide a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in government. Section 20.055(2), F.S., designates responsibilities of the Inspector General, which include the following:

- Providing direction for supervising and coordinating audits, investigations, and management reviews relating to the programs and operations of the Department
- Reviewing and evaluating internal controls to ensure fiscal accountability, efficiency, and integrity of the Department's programs
- Advising in the development of performance measures, standards, and procedures for the evaluation of Department programs
- Reviewing actions taken by the Department to improve program performance
- Preventing fraud and abuse in the Department's programs and operations

Audits released by the Office of Inspector General are conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* published by the Institute of Internal Auditors, Inc.

The following pages contain the Long Range Audit Plan schedules for Fiscal Years 2022-2023 and 2023-2024. Included is a summary of the assigned hours by project and the available staff resources. The hours assigned for each project are estimates and may be revised when objectives and necessary fieldwork are determined.

## AUDIT PLAN FOR FISCAL YEAR 2022-2023

<b>Long Range Planned Projects</b>	
PROJECT TITLE	Hours Estimate
<b>Division of Administration</b>	
Audit of Department Purchase Card (P-Card) Use	340
<b>Division of Corporations</b>	
Audit of Contract DAS-IT-19-01 for Sunbiz Commercial Off-the Shelf (COTS) Business Registry with PCC Technology, Inc.	400
<b>Division of Cultural Affairs and Division of Historical Resources</b>	
Audit of African American Cultural and Historical Grants	400
<b>Total Hours</b>	<b>1,140</b>

<b>Cybersecurity Audit Plan</b>	
Audit of Department Cybersecurity	400

<b>Enterprise Chief Inspector General Audits</b>	
Enterprise Activities	400

<b>Special Assignments</b>	
PROJECT TITLE	Hours Estimate
Review of Single Audit Reports	800
Investigations	1,720
Administration	600
Office of Inspector General Annual Audit Planning and Annual Reporting	50
Long Range Program Plan and Performance Measures	50
<b>Total Special Assignment Estimates</b>	<b>3,220</b>

<b>Total Planned Staff Hours</b>	
Audit Projects	1,140
Cybersecurity Audit	400
Enterprise Chief Inspector General Audits	400
Special Assignments	3,220
<b>Total Planned Audit Hours</b>	<b><u>5,160</u></b>

### **ESTIMATED AVAILABLE STAFF HOURS Fiscal Year 2022-2023**

<b>Position Title</b>	
Inspector General	1,720
Management Review Specialist (2 Positions)	3,440
<b>TOTAL HOURS</b>	<b><u>5,160</u></b>



## AUDIT PLAN FOR FISCAL YEAR 2023-2024

<b>Long Range Planned Projects</b>	
PROJECT TITLE	Hours Estimate
<b>Division of Administration</b>	
Review of Department Property Controls and Inventory Processes	400
<b>Office of Information and Technology</b>	
Review of Select Information Technology Contract Staff Augmentation Purchase Order	400
<b>Division of Library and Information Services</b>	
Audit of Select State Aid to Libraries Grant Agreements	340
<b>Total Hours</b>	<b>1,140</b>

<b>Cybersecurity Audit Plan</b>	
Audit of Department Cybersecurity	400

<b>Enterprise Chief Inspector General Audits</b>	
Enterprise Activities	400

<b>Special Assignments</b>	
PROJECT TITLE	Hours Estimate
Review of Single Audit Reports	800
Investigations	1,720
Administration	600
Office of Inspector General Annual Audit Planning and Annual Reporting	50
Long Range Program Plan and Performance Measures	50
<b>Total Special Assignment Estimates</b>	<b>3,220</b>

<b>Total Planned Staff Hours</b>	
Audit Projects	1,140
Cybersecurity Audit	500
Enterprise Chief Inspector General Audits	500
Special Assignments	3220
<b>Total Planned Audit Hours</b>	<b><u>5,160</u></b>

### **ESTIMATED AVAILABLE STAFF HOURS Fiscal Year 2023-2024**

<b>Position Title</b>	
Inspector General	1,720
Management Review Specialist (2 Positions)	3,440
<b>TOTAL HOURS</b>	<b><u>5,160</u></b>