

**Audit Plan**  
**Fiscal Year 2020-2021**

**Long Range Plan**  
**Fiscal Years 2021-2022 and 2022-2023**

**Office of Inspector General**

**Florida Department of State**

**July 1, 2020**



**Candie M. Fuller**  
**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 **Candie M. Fuller**  
Digitally signed by Candie M. Fuller  
Date: 2020.06.22  
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**Subject:** Audit Plan for Fiscal Year 2020-2021 and Long Range Plan for Fiscal Years 2021-2022 and 2022-2023


**Date:** June 22, 2020

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Attached is the Department's Annual Audit Plan for Fiscal Year 2020-2021 and Long Range Plan for Fiscal Years 2021-2022 and 2022-2023. 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 2020-2021 and Long Range Plan for Fiscal Years 2021-2022 and 2022-2023.

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

  
\_\_\_\_\_  
Date

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**Office of Inspector General  
Florida Department of State  
Audit Plan  
*Fiscal Year 2020-2021***

**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 2020-2021 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
- 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 2020-2021. 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 2020-2021

<b>PROJECT TITLE</b>		<b>Number of Hours</b>
<b>Division of Administrative Services</b>		
Review of Department Controls Over Cash Receipt Processes		340
<b>Office of Information and Technology</b>		
Review of Select Information Technology Contract Staff Augmentation Purchase Order		300
<b>Division of Historical Resources</b>		
Audit of Grant Agreement 20.h.sc.100.033 with The Chiselers Inc. for the Saving the Silhouette Project		300
<b>Total Hours</b>		<b>940</b>

<b>Enterprise Chief Inspector General Audits</b>	
Enterprise Activities	<b>1,000</b>

<b>Special Assignments</b>		
<b>PROJECT TITLE</b>	<b>Number of Hours</b>	
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	940	
Enterprise Chief Inspector General Audits	1,000	
Special Assignments	3,220	
<b>Total Planned Audit Hours</b>		<b><u>5,160</u></b>

### AVAILABLE STAFF HOURS Fiscal Year 2020-2021

<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>

**Long Range Audit Plan**  
**Department of State**  
**Office of Inspector General**  
*Fiscal Years 2021-2022 and 2022-2023*

**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 2021-2022 and 2022-2023. 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 2021-2022

<b>Long Range Planned Projects</b>	
PROJECT TITLE	Hours Estimate
<b>Division of Administration</b>	
Audit of Department Purchase Card (P-Card) Use	300
<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 Elections</b>	
Review of Voter Registration Services	340
<b>Division of Historical Resources</b>	
Audit of Select Agreements within the Historic Preservation Grants Program	300
<b>Division of Cultural Affairs</b>	
Audit of Select Cultural Organization Grants	300
<b>Division of Library and Information Services</b>	
Audit of Select State Aid to Libraries Grant Agreements	300
<b>Total Hours</b>	<b>1,940</b>

<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	1,940
Special Assignments	3,220
<b>Total Planned Audit Hours</b>	<b><u>5,160</u></b>

### **ESTIMATED 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>



## AUDIT PLAN FOR FISCAL YEAR 2022-2023

<b>Long Range Planned Projects</b>	
PROJECT TITLE	Hours Estimate
<b>Division of Administration</b>	
Review of Department Property Controls and Inventory Processes	300
<b>Office of Information and Technology</b>	
Review of Information Technology Security	300
<b>Division of Corporations</b>	
Audit of Select Vendor Agreements	300
<b>Division of Elections</b>	
Review of Select Help America Vote Act Grants	300
<b>Division of Historical Resources</b>	
Audit of Select Agreements within the Historic Preservation Grants Program	300
<b>Division of Cultural Affairs</b>	
Audit of Select Cultural Organization Grants	360
<b>Division of Library and Information Services</b>	
Audit of Select State Aid to Libraries Grant Agreements	300
<b>Total Hours</b>	<b>1,940</b>

<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	3,220
Special Assignments	1,940
<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>