



STATE OF FLORIDA

DIVISION OF EMERGENCY MANAGEMENT

Ron DeSantis
Governor

Jared Moskowitz
Director

MEMORANDUM

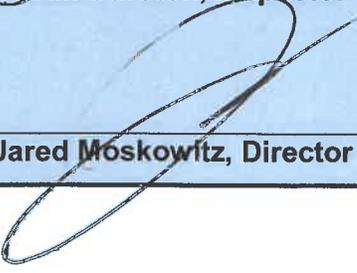
TO: Jared Moskowitz, Director
FROM: Susan Cureton, Inspector General
DATE: June 27, 2019
SUBJECT: Office of Inspector General Annual Work Plan
Fiscal Year 2019-2020

Pursuant to section 20.055(6)(i), Florida Statutes, the Office of Inspector General (OIG) is pleased to present for your approval, our Annual Work Plan and Long-term Audit Plan for Fiscal Year 2019-2020. The plan is based upon the results of our annual risk assessment and aims to provide the best use of available resources and the most effective coverage of the Division's programs, systems, activities and processes.

The annual and long-term audit topics in this year's plan reflect areas of higher risk as well as management priorities identified through our risk assessment process. Resources have also been allocated for management requests, investigations and other OIG responsibilities.

The plan is intended to be a guide to direct the activities of the OIG, and may be modified during the year to address changing conditions, priorities or risks. Once you have approved the plan, we will provide copies to the Governor's Chief Inspector General and the Auditor General, as required by statute.

I look forward to working with you in the upcoming year, and thank you for your continued support and cooperation.

Respectfully Submitted By:	 Susan Cureton, Inspector General	Date: 6/27/2019
Approved By:	 Jared Moskowitz, Director	Date: 7/9/19

Florida Division of Emergency Management



Office of Inspector General

Annual Work Plan & Long-Term Audit Plan
Fiscal Year 2019-2020

June 27, 2019



Introduction

The Florida Division of Emergency Management (FDEM) was established within the Executive Office of the Governor pursuant to Section 14.2016, Florida Statutes (F.S.). FDEM is responsible for planning for and responding to both natural and man-made disasters.

Pursuant to Section 20.055(2), F.S., an Office of Inspector General (OIG) is established in each state agency to provide a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in government.

As a division of the Executive Office of the Governor, FDEM falls under the purview of the Office of the Chief Inspector General.¹ The Chief Inspector General (CIG), via Memorandum of Understanding, has designated a position to be permanently assigned to FDEM and serve as Inspector General for FDEM, in order to execute the CIG's mandate to prevent fraud, waste, and abuse.

Section 20.055(6)(i), F.S., and professional auditing standards², require the Inspector General to develop long-term and annual audit plans based on the findings of periodic risk assessments. This OIG Annual Work Plan and Long-Term Audit Plan (plan) is in response to these requirements and shows the allocation of resources for planned audits, investigative activities, and other OIG responsibilities to be conducted during the 2019-2020 Fiscal Year (FY).

RISK ASSESSMENT METHODOLOGY

The annual and long-term audit projects included in this plan reflect areas of higher risk as well as management priorities identified through the risk assessment process. Our risk assessment methodology included:

- Reviewing prior risk assessments, FDEM program objectives, financial information, applicable laws, internal and external audit reports, as well as other available program data.
- Surveying and interviewing FDEM management to obtain their input into operations and associated risks in their areas of responsibility and in the Division as a whole.
- Ranking potential audit topics based on relative risk factors, including; fraud potential, materiality, management interest, impact of change, and the need for audit coverage.

¹ The Office of the Chief Inspector General is established within the Executive Office of the Governor pursuant to Section 14.32, F.S. The Chief Inspector General is responsible for promoting accountability, integrity, and efficiency in the agencies under the jurisdiction of the Governor.

² The *International Standards for the Professional Practice of Internal Auditing* as published by the Institute of Internal Auditors: Standard 2010 (Planning) and Standard 2020 (Communication and Approval).



OIG Work Plan

This plan is intended to be a guide to direct the activities of the OIG, and may be modified during the year to address changing conditions, priorities, and risks.

AVAILABLE RESOURCES

The FDEM OIG team has four positions, including the Inspector General. Staff members collectively carry out the audit, investigative, and other statutory responsibilities of the OIG. Considering staff time allocated to leave/holidays, professional development, indirect activities, and anticipated vacancies, OIG staff hours available for audit, investigative, and other statutorily required activities is estimated to be 3,910 hours.

ALLOCATION OF RESOURCES

Based on the estimated available staff hours, the following table depicts the allocation of OIG resources for the 2019-2020 FY:

Allocation of Staff Hours for FY 2019-2020		
Type of Project	Description	Hours
Audit Activities	Planned Audits:	
	• Governance Audit	800
	• Building Access Cards Audit (Carry-forward)	630
	Other Carry-forward Projects	160
	Audit Follow-up	230
	Enterprise Projects for CIG	100
	Management Reviews/Special Projects	320
Investigative Activities	Investigations and Complaints	430
	OIG Accreditation	260
Recurring Projects	Single Audit Reviews	480
	OIG Risk Assessment and Annual Plan	200
	Performance Measures Review	180
	OIG Annual Report	50
	External Audit Coordination	70
Total Hours		3,910

PLANNED AUDITS – ANNUAL AND LONG-TERM

The annual and long-term audit projects in this year's plan reflect areas of higher risk as well as management priorities identified through our risk assessment process. The scope and objectives of these projects will be determined during the planning phase of each audit.



Planned Audits for FY 2019-2020:

- **Governance Audit:** Potential focus on the effectiveness and implementation of FDEM’s Standard Operating System (SOS), and/or a review and inventory of FDEM’s policies and procedures.
- **Building Access Cards Audit:** This audit is a carry-forward project that began in the previous fiscal year. The focus of this audit is on the administration of FDEM’s building access cards and security protocols.

Long-Term Audit Plan for FYs 2020-2022:

- **Property Inventory Accountability:** Potential focus on the administration of FDEM’s property inventory process and evaluation of safeguards related to the Division’s tangible property.
- **Purchasing Card Administration:** Potential focus on purchasing card practices and compliance with applicable statutes, rules, policies, and procedures.
- **Fleet Administration and Management:** Potential focus on the administration and compliance of FDEM’s fleet management.
- **Continuity of Operations Plan (COOP) Review:** Potential focus on the efficiency and effectiveness of FDEM’s COOP.

OTHER OIG RESPONSIBILITIES

In addition to the planned audits, the OIG has allocated resources to the following projects and activities:

Other OIG Responsibilities	
Project Type	Description
Investigations and Complaints (Section 20.055(7), F.S.)	The OIG shall initiate, conduct, supervise, and coordinate investigations designed to detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses in state government. The OIG investigative function receives complaints and coordinates activities required by the Florida Whistle-blower’s Act (Sections 112.3187-112.31895, F.S.).
OIG Annual Report FY 2018-19 (Section 20.055(8), F.S.)	The OIG must prepare an annual report summarizing the activities of the office during the immediately preceding state fiscal year. This report is due September 30 each year.



Other OIG Responsibilities (Continued)	
Project Type	Description
Performance Measures (Section 20.055(2), F.S.)	The OIG is responsible for advising in the development of performance measures, standards, and procedures for the evaluation of agency programs; and assessing the reliability and validity of the information provided on performance measures and standards, and making recommendations for improvement, as necessary.
Risk Assessment and Annual Work Plan for FY 2020-2021 (Section 20.055(6)(i), F.S.)	The Inspector General shall develop long-term and annual audit plans based on the findings of periodic risk assessments.
Follow-up of Prior Audit Findings (Sections 20.055(6)(h) and 20.055(2)(c), F.S.)	The Inspector General shall monitor the implementation of the state agency's response to any report on the state agency issued by the Auditor General or by the Office of Program Policy Analysis and Government Accountability. Additionally, the OIG shall review the actions taken by FDEM to improve program performance and meet program standards, and make recommendations for improvement if necessary.
External Audit Coordination (Section 20.055(2)(g), F.S.)	The OIG will continue to ensure effective coordination and cooperation between the Auditor General, federal auditors, and other governmental bodies, with a view toward avoiding duplication.
OIG CFA Accreditation	The OIG investigative function is accredited by the Commission for Florida Law Enforcement Accreditation (CFA). Being accredited means the investigative work products of the OIG meet or exceed the highest professional standards. The OIG must continually monitor investigative activities to ensure compliance with those standards, and will go through its first re-accreditation during FY 2019-2020.
Chief Inspector General Enterprise Projects	At the request of the Governor's Chief Inspector General, a portion of our resources will be allocated to statewide enterprise priorities identified by the CIG in consultation with agency inspectors general.
Management Requests and Special Projects	The OIG allocates time for management requests and special projects, as deemed appropriate.
Single Audit Review (Federal and State)	On behalf of FDEM, the OIG reviews single audit reports ³ received from FDEM subrecipients. The OIG's review is limited to identifying audit findings and recommendations pertaining to financial assistance specific to FDEM, and notifying FDEM management so that they may take appropriate action.

³ For information regarding federal and state single audit requirements, see Title 2 Code of Federal Regulations, Part 200, and Section 215.97, F.S.



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