

  
agency for persons with disabilities  
*State of Florida*

June 1, 2015

Rick Scott  
Governor

Barbara Palmer  
Director

State Office

4030 Esplanade Way  
Suite 380  
Tallahassee  
Florida  
32399-0950

(850) 488-4257

Fax:

(850) 922-6456

Toll Free:

(866) APD-CARES

(866-273-2273)

Barbara Palmer, Director  
Agency for Persons with Disabilities  
4030 Esplanade Way, Suite 380  
Tallahassee, FL 32399-0950

Re: **OIG# 141203-01, Status of Corrective Actions, Auditor General Report No 2015-055, Agency for Persons with Disabilities Office of Inspector General's Internal Audit Activity Quality Assessment Review for the Review Period July 2013 through June 2014**

Dear Director Palmer:

In accordance with the provisions of Section 20.055(5)(h), Florida Statutes, we are providing the current status of the finding identified in the report. The finding, recommendation, inspector general's original response, and the May 2015 status of the corrective action are included. We believe the actions taken to date are acceptable.

Please contact me if you have any questions.

Sincerely,



Carol R. Sullivan, MBA, CIA, CIGA, CIG  
Inspector General

CRS:bb  
Enclosure

cc: [JLAC@leg.state.fl.us](mailto:JLAC@leg.state.fl.us)  
Chief Inspector General, [Melinda.Miguel@eog.myflorida.com](mailto:Melinda.Miguel@eog.myflorida.com)

## **Finding No. 1: Compliance with Statutory Requirements**

**Finding:** Although the Office of Inspector General generally complied with those provisions of Section 20.055, Florida Statutes, which govern the internal audit activities of the offices of inspectors general, the Inspector General could enhance compliance by addressing matters related to the inclusion of required information in the long-term and annual audit plans and tracking hours spent by staff on various Office activities.

**Recommendation:** We recommend that the Inspector General specify in the Office's Annual Risk Assessment and Work Plan the resources to be devoted to planned projects. Also, to better demonstrate that an appropriate balance of work activities is maintained and to facilitate the allocation of resources to planned projects, we recommend that the Inspector General develop a mechanism to track time spent on the Office's various activities.

**Agency Response:** Sections 20.055(2)(i) and 20.055 (5)(i), Florida Statutes, states the office is to "ensure that an appropriate balance is maintained between audit, investigative, and other accountability activities" and, "The inspector general shall develop long-term and annual audit plans based on the findings of periodic risk assessments. The plan, where appropriate, should include postaudit samplings of payments and accounts. The plan shall show the individual audits to be conducted during each year and related resources to be devoted to the respective audits," respectively.

While assigning and tracking of hours may be one way to assign resources and show the balance of activities performed, it is not specifically required in the statutes as the only way to demonstrate such compliance. We believe our annual work plan shows the planned projects and states that the auditor(s) in the organizational chart and staffing section will be conducting the audits (i.e., these are the related resources to be devoted to the respective audits) and our Office assignment log identifies who is assigned to each specific activity.

Our Inspector General monitors the status of staff assignments and office activities on a daily basis and uses the assignment log to show the balance of activities performed by the number of and types of activities assigned and completed annually (i.e., this is used to demonstrate that

an appropriate balance is maintained between audit, investigative, and other accountability activities).

However, our Agency is always seeking to improve our processes and we will consider the Auditor General's recommendation of adding supplementary information to our annual work plan, as appropriate.

**May 2015 Status:**

The 2015-2016 Office of Inspector General Annual Work Plan is scheduled to be completed in July 2015. We plan to add supplementary information in this plan to specify the auditors that will be assigned to perform the planned audits in the 2015-2016 fiscal year. Additionally, the Inspector General continues to explore alternative methods to demonstrate the Office is maintaining a balance of activities between audit, investigative, and other accountability activities.