STATE OF FLORIDA AUDITOR GENERAL

Quality Assessment Review

Report No. 2027-001
July 2026

DEPARTMENT OF CORRECTIONS

Office of Inspector General's Internal Audit Activity

For the Review Period
January 2025 Through December 2025

Sherrill F. Norman, CPA
Auditor General

Inspector General of the Department of Corrections

The Chief Inspector General of the Executive Office of the Governor appointed the Inspector General. Kenneth Sumpter served as the Inspector General during the review period.

The review team leader was Randy Nelson, CPA, and the review was supervised by Barry Bell, CPA.

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DEPARTMENT OF CORRECTIONS

Office of Inspector General's Internal Audit Activity

SUMMARY

In our opinion, the Department of Corrections, Office of Inspector General's internal audit activity generally conformed with applicable professional auditing standards and principles and fully achieved the Purpose of Internal Auditing and performance objectives during the review period January 2025 through December 2025. Additionally, the Office of Inspector General generally complied with those provisions of Section 20.055, Florida Statutes, governing the operation of State agencies' offices of inspectors general internal audit activities.

While not material to overall conformance to professional auditing standards, the internal audit activity can improve its audit management and work processes by improving access controls to workpapers. Additionally, while not material to overall compliance with the provisions of Section 20.055, Florida Statutes, the internal audit activity can better demonstrate compliance by conducting activities related to the development, assessment, and validation of performance measures.

BACKGROUND

Section 20.055(2), Florida Statutes, established in each State agency, as defined by Section 20.055(1)(d), Florida Statutes, the Office of Inspector General. The Secretary assigned 246 positions to the Office of Inspector General and the Inspector General dedicated 7 positions to the internal audit activity. As authorized by statute, the Inspector General delegated internal audit responsibilities to the Chief Internal Auditor. The 7 audit positions performed internal audit activities and other accountability and oversight activities.

Section 20.055(6)(a), Florida Statutes, requires that internal audits be conducted in accordance with applicable professional auditing standards. The *Global Internal Audit Standards*, issued by The Institute of Internal Auditors, and *Government Auditing Standards*, issued by the Comptroller General of the United States, generally provide comparable guidance for the conduct of assurance engagements. The *Global Internal Audit Standards* also provide guidance related to advisory engagements.

The Chief Internal Auditor identified eight assurance engagements and no advisory engagements that had been completed as part of the Office's internal audit activity during the review period pursuant to the *Global Internal Audit Standards*.

REPORT ON QUALITY ASSESSMENT REVIEW

Pursuant to Section 11.45(2)(i), Florida Statutes, we have reviewed the Office of Inspector General's internal audit activity for the period January 2025 through December 2025. We also reviewed compliance with specific provisions of Section 20.055, Florida Statutes, governing the operation of State agencies' offices of inspectors general internal audit activities.

The Office of Inspector General's internal audit activity encompasses the mandate, charter, strategy, methodologies, processes, risk assessments, internal audit plans, policies and procedures, performance criteria and measures, qualifications and competencies, and organizational governance and other risk management and control processes established to provide management with reasonable assurance that the internal audit activity conforms with applicable professional auditing standards and achieves the principles and Purpose of Internal Auditing and performance objectives. Conformance with applicable professional auditing standards and the achievement of the principles and Purpose of Internal Auditing and performance objectives are the responsibility of the Office of Inspector General's internal audit activity.

In conducting our review, we obtained an understanding of the Office of Inspector General's internal audit activity and performed such tests and other procedures as we considered necessary. Because of inherent limitations in an internal audit activity's quality assurance and improvement program, departures from the program may occur and not be detected. Also, projection of any evaluation of the internal audit activity's quality assurance and improvement program to future periods is subject to the risk that the program may become inadequate because of changes in conditions, or that compliance with policies and procedures may deteriorate.

In our opinion, the Office of Inspector General's internal audit activity generally conformed with applicable professional auditing standards and principles and fully achieved the Purpose of Internal Auditing and performance objectives during the review period. Additionally, the Office of Inspector General generally complied with those provisions of Section 20.055, Florida Statutes, governing the operation of State agencies' offices of inspectors general internal audit activities.

As illustrated in Table 1, while not material to overall conformance to professional auditing standards or overall compliance with those provisions of Section 20.055, Florida Statutes, governing the operation of State agencies' office of inspectors general internal audit activities, our review identified opportunities to improve the internal audit activity.

Table 1
Opportunities for Improvement (OFIs)

Reference No.	Applicable *Global Internal Audit Standard* or State Law	OFI	Chief Audit Executive's Plans to Address the OFI
OFI - 1	Standard 5.2 – Protection of Information	Internal audit activity access controls over working papers need improvement. Appropriate internal audit activity management were notified of the specific areas needing improvement.	The Bureau of Internal Audit will research and seek funding for an electronic working paper system to enhance access controls.
OFI - 2	Section 20.055(2)(a), (b), and (8)(c)(1), Florida Statutes	Although required by State law, the internal audit activity had not advised in the development of performance measures nor assessed the reliability and validity of such measures since the 2015-16 fiscal year. Additionally, the Office of Inspector General's annual report description of activities relating to the development, assessment, and validation of performance measures needs enhancement.	The Bureau of Internal Audit will include an audit of performance measures in its 2026-2027 audit plan and will make sure future plans include this audit as well. Audit results and all activities related to performance measures will be included in the Office of Inspector General's annual report.

OBJECTIVES, SCOPE, AND METHODOLOGY

We conducted this quality assessment review in accordance with generally accepted government auditing standards and in conformance with The Institute of Internal Auditors' *Quality Assessment Manual*. Generally accepted government auditing standards require that we plan and perform the review to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our review objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our review objectives.

The objectives of this review were to:

- Assess the internal audit activity's conformance with the *Global Internal Audit Standards*.
- Report on the internal audit activity's achievement of the principles and Purpose of Internal Auditing and performance objectives.
- Determine compliance with those provisions of Section 20.055, Florida Statutes, that relate to the operation of offices of inspectors general internal audit activities.
- Identify opportunities to enhance the internal audit activity's management and work processes, as well as its value to Department of Corrections management.

Our review included an evaluation of two of the eight assurance engagements completed by the Office's internal audit activity during the review period for conformance with the *Global Internal Audit Standards* and the achievement of the principles and Purpose of Internal Auditing. Our review was modeled on the methodology presented in The Institute of Internal Auditors' *Quality Assessment Manual* and was conducted by an independent assessment team.

AUTHORITY

Section 11.45(2)(i), Florida Statutes, requires that the Auditor General, once every 3 years, review a sample of internal audit reports to determine compliance by the Office of Inspector General with applicable professional auditing standards. Pursuant to the provisions of Section 11.45(2)(i), Florida Statutes, I have directed that this report be prepared to present the results of our review.

Sherrill F. Norman

Sherrill F. Norman, CPA
Auditor General