




**STATE OF FLORIDA  
DEPARTMENT OF JUVENILE JUSTICE**

**INTEROFFICE MEMORANDUM**

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**DATE:** December 2, 2009  
**TO:** Frank Peterman Jr., Secretary  
**FROM:**  Mary Roe Eubanks, Inspector General  
**SUBJECT:** Six Month Follow-up for Auditor General Report No. 2009-111 – *Quality Assessment Review of Office of Inspector General's Internal Audit Activity*

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In accordance with Section 20.055(5)(g), Florida Statutes, the Office of the Inspector General has concluded its six-month follow-up on the status of the Department's corrective action in response to Auditor General Report No. 2009-111 - *Quality Assessment Review of Office of Inspector General's Internal Audit Activity*.

The Auditor General recommended the Office of Inspector General, Bureau of Internal Audit (BIA) appropriately denote working papers that contain confidential information in the audit process. The issue has been fully addressed. Please see the attached follow-up report.

If you have any questions, please feel free to contact Michael Yu, Audit Director, at 921-5698.

ME/my

**Attachments**

**Cc:** Rod Love, Deputy Secretary  
Kelly A. Layman, Chief of Staff  
David W. Martin, CPA, Auditor General  
Kathryn H. DuBose, Director, Legislative Auditing Committee

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**Charlie Crist, Governor**

**Frank Peterman, Jr., Secretary**

*The mission of the Department of Juvenile Justice is to increase public safety by reducing juvenile delinquency through effective prevention, intervention, and treatment services that strengthen families and turn around the lives of troubled youth.*

**Department of Juvenile Justice**  
**Office of Inspector General**  
**Follow-Up On Auditor General Audit Number 2009-111**  
**“Quality Assessment Review of Office of Inspector General’s Internal Audit Activity”**  
**Status of Corrective Actions**

| <b>Finding 1: Confidential Information</b>   |   |   |
|--|---|---|
| <b>Audit Recommendations</b>   | <b>Agency Response</b>  | <b>Status of Implementation</b>   |
| <p>To ensure the protection of confidential information, the OIG should appropriately denote working papers that contain confidential information.</p> | <p>We concur. Effective immediately, the Office of Inspector General will appropriately denote working papers that contain confidential information in the audit process.</p> | <p>In February 2009, the Bureau of Internal Audits revised its operating procedures to require that auditors must enter “CONFIDENTIAL” as the first word in the title of work paper templates and stamp “CONFIDENTIAL” on work paper attachments if the templates and attachments contain confidential information.</p> |