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November 17, 2025

The Honorable James Uthmeier
PL-01, The Capitol
Tallahassee, Florida 32399

RE: Six-Month Follow-up to Auditor General Report No. 2025-200

Dear Attorney General Uthmeier,

In accordance with Section 20.055(6)(h), Florida Statutes, attached is the six-month corrective action status report for the Auditor General's *Quality Assessment Review of the Department of Legal Affairs* Report No. 2025-200 issued in June 2025.

The Auditor General reviewed Office of Inspector General's internal audit activity completed during the period of July 2023 to June 2024, during the tenure of the previous Inspector General.

With your support and that of your staff, I took swift and decisive action to address the issues identified in the review. The entire internal audit team was dismissed, and a new Audit Director was hired. We are in the process of recruiting an auditor to further strengthen our capabilities.

The corrective actions implemented are outlined in the attached follow-up response. These measures have established a stronger foundation for the Office of Inspector General's ongoing commitment to excellence, transparency, and accountability.

Thank you for your continued support.

Respectfully,
Kathryn Sullivan

Kathryn Sullivan
Inspector General

Enclosure

cc: David Dewhirst, Chief Deputy Attorney General
Catherine McNeill, Deputy Chief of Staff
Sherrill Norman, Auditor General
Barry Bell, Audit Coordinator
Kathy DuBose, Coordinator, Joint Legislative Auditing Committee

Finding 1: Compliance with *IIA Standards* – Quality Assurance and Improvement Program

Recommendation: We recommend that Office management enhance controls to ensure that periodic internal assessments are conducted in accordance with applicable professional auditing standards and Office policies and procedures. Additionally, we recommend that Office management only communicates that audits are conducted in accordance with applicable professional auditing standards if supported by QAIP results.

Response and Corrective Action Plan: We recognize the need to strengthen and enhance our controls to ensure that periodic internal assessments are conducted in accordance with applicable professional standards and office policies and procedures. We will implement an annual self-assessment protocol which will include formalized checklists. The checklists will include criteria for evaluating compliance with professional standards, office policies, and procedures. Additionally, we will ensure that claims of conformance with professional standards in audit reports are supported by documented QAIP results.

Status of Corrective Action Plan: Fully Implemented. The annual internal assessment is included in our Internal Audit Manual. We have developed a comprehensive checklist for use in conducting the annual assessments. The assessments will evaluate conformance with Section 20.055, Florida Statutes (FS), Generally Accepted Government Auditing Standards (GAGAS), and office policies and procedures. The annual internal assessments are one part of the overall quality management system of the internal audit function. The other parts include the: Internal Audit Charter, Annual Audit Plan, Internal Audit Manual, internal audit templates, supervisory reviews, and the triennial external assessments. Our communication of conformance with GAGAS will be supported by our quality management results.

Finding 2: Compliance with *IIA Standards* – Planning, Performing, and Communicating Results

Recommendation: We recommend that Office management enhance internal audit activity controls to ensure that:

- An audit plan (engagement work program) detailing the objectives, scope, timing, and resource allocations based on the organization's strategies, objectives, and engagement-specific risks is prepared for each engagement.
- Engagement scopes are sufficient to achieve engagement objectives and clearly evidence consideration of relevant systems, records, personnel, and physical properties.
- An assessment of risks relevant to each engagement, including consideration of the probability of significant errors, fraud, noncompliance, and other exposures, is conducted and documented.
- Engagement objectives and criteria are developed and approved of record.
- Engagement programs are approved prior to implementation and clearly evidenced in Office records.
- Information such as engagement objectives is consistent and supported throughout engagement working papers and engagement reports.
- All noted exceptions or observations are clearly documented in engagement working papers and their final disposition, including communication to management, made of record.
- The conclusions and engagement results communicated in final engagement reports are accurate and supported by the engagement working papers.
- Engagements are properly supervised to ensure internal audit engagements are conducted in conformance with applicable professional auditing standards.

Response and Corrective Action Plan: To improve engagement planning, execution, and communication, we will implement and utilize standardized templates for engagement plans, risk assessments, and objective setting to ensure consistency and adherence to professional auditing standards. A written pre-approval process will be instituted for all engagement programs, requiring sign-off and oversight from the Director of Auditing and Inspector General before implementation. Additionally, engagement planning will include documented risk assessments, including fraud risk considerations, and all audit reports will ensure alignment between objectives, scope, and the engagement workpapers. Discrepancies will be addressed through supervisory review. We will also establish a method to ensure that findings, exceptions, and observations are consistently tracked and communicated to management. Supervisory review protocols will be updated to further ensure compliance with professional standards.

Status of Corrective Action Plan: Fully Implemented. The internal audit engagement process is detailed in our Internal Audit Manual. We have developed standardized templates to ensure consistency and conformance to GAGAS. All engagement work programs must receive final approval by the Inspector General before implementation. All engagements will include a risk assessment. Engagement objectives and conclusions will be consistent throughout engagement work papers and reports. All findings, exceptions, and observations will be clearly documented in work papers, tracked to final disposition, and communicated to management. The supervision of engagements includes approval of the completion of each step in the engagement work program and ensures compliance with Section 20.055, FS, GAGAS, and office procedures.

Finding 3: Compliance with Statutory Requirements

Recommendation: We recommend that Office management enhance controls to ensure that:

- The Office assists with the development, assessment, and validation of performance measures, makes recommendations for improvement, if necessary, and accurately reports related activities in published annual reports.
- The Office submits final engagement reports to the Attorney General and the Auditor General in accordance with State law.
- The Office prepares, submits, and files 6-month responses on the status of corrective actions taken for any report issued by the Auditor General in accordance with State law.

Response and Corrective Action Plan: We understand the importance of statutory compliance and will take steps to address the issues raised. We will establish a formal process to participate in the development and validation of agency performance measures, and document these activities in our annual report. Additionally, procedures will be revised to ensure all final audit reports are submitted to both the Attorney General and the Auditor General within the required timeframes. We will also implement a tracking system to ensure timely follow-up on Auditor General findings, including ensuring the six-month follow-up responses are timely submitted to the Legislative Auditing Committee.

Status of Corrective Action Plan: Fully Implemented. Our statutory responsibilities for performance measures are included in our Internal Audit Manual. Audit staff hours are allocated for the assessment of Department performance measures in our annual audit plan. We will include this assessment in all future annual audit plans. The development, assessment, and validation of the performance measures will be accurately documented in our annual reports. The internal audit engagement process is detailed in our Internal Audit Manual. All final engagement reports will be submitted to the Attorney General and the Auditor General in accordance with State law, GAGAS, and office procedures. We have developed a spreadsheet tracking system to monitor external engagements and to ensure timely follow-up for six-month responses in accordance with State law.