



**Florida Department of Revenue**  
*Office of Inspector General*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

July 11, 2025

**MEMORANDUM**

**TO:** Jim Zingale, Executive Director

*Jg.*  
*AW*

**FROM:** Angie Welch, Inspector General

**SUBJECT:** Six-Month Update on Auditor General Report Number 2025-162, State of Florida - Compliance and Internal Controls Over Financial Reporting and Federal Awards

As required by *section 20.055(6)(h)*, Florida Statutes (F.S.), attached is the Department's six-month status update for corrective actions taken in response to Auditor General Report Number 2025-162, State of Florida - Compliance and Internal Controls Over Financial Reporting and Federal Awards.

The Information Services Program (ISP) in coordination with the General Tax Program (GTA) and the Child Support Program provided updates on actions taken to correct the following findings:

**Finding No. 2024-014 (Confidential finding):**

Effective information technology (IT) security controls include mechanisms such as

[Redacted]

[Redacted]

[Redacted] Department of Management Services (DMS) rules require the use of [Redacted]

[Redacted]

[Redacted]

As part of our audit, we evaluated the adequacy [Redacted] the System for Unified Taxation (SUNTAX). Our inquiries of Florida Department of Revenue (FDOR) [Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

According to FDOR management, due to a mandatory SAP software update to SUNTAX

that limits the ability to implement changes, [REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

SUNTAX and compromise the confidentiality, integrity, and availability of SUNTAX data and related IT resources.

**Recommendation:** We recommend that FDOR management improve user [REDACTED] all SUNTAX [REDACTED]

**Status:** Partially Completed - The anticipated completion date is December 31, 2025 at the network level and December 31, 2028 at the application level. The long-term goal of [REDACTED] SUNTAX access at the [REDACTED] is scheduled for December 31, 2025. The long-term goal to [REDACTED] remains contingent on the Department's SAP software updated. Michele Baxley-Branch, Data Processing Services Process Manager, provided the response on July 7, 2025.

**Finding No. 2024-036 (Confidential finding):**

Effective information technology (IT) security controls include mechanisms such as [REDACTED] Controls protecting the confidentiality [REDACTED]  
[REDACTED]

[REDACTED] Department of Management Services (DMS) rules require [REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

As part of our audit, we evaluated the adequacy of [REDACTED] the Child Support Enforcement Automated Management System (CAMS). Our inquiries of Florida Department of Revenue (FDOR) management disclosed that certain [REDACTED] CAMS [REDACTED]  
[REDACTED]  
[REDACTED]

[REDACTED] According to FDOR management, due to a mandatory SAP software update to CAMS that limits the ability to implement changes, the Department accepted the risk of delaying implementation of a control at the application layer for these systems.

[REDACTED]

**Recommendation:** We recommend that FDOR management improve [REDACTED]  
[REDACTED]

**Status:** Partially Completed - We will be implementing [REDACTED]  
The anticipated completion date is June 30, 2028. Kevin Wiggins, Information Security Manager, provided the response on July 7, 2025.

If you have any questions, please contact me at (850) 617-8152, or Stacey Emminger, Audit Director, at (850) 717-6710.

AW/

cc:  
Clark Rogers, Deputy Executive Director/Chief of Staff  
Jimmie Harrell, ISP Program Director  
Maria Johnson, GTA Program Director  
Ann Coffin, Child Support Program Director  
Joint Legislative Auditing Committee