

Tony Evers
Governor



OFFICE OF THE INSPECTOR GENERAL

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February 26, 2025

Kirsten L. Johnson
Secretary
Wisconsin Department of Health Services

The Office of the Inspector General Internal Audit Section (OIG-IAS) has finalized its yearly risk-based audit plan for calendar year 2025. This plan serves as OIG-IAS' record to conduct specific audit and investigation engagements for the plan year.

As defined in the OIG-IAS' Internal Audit Charter ([P03652](#)), internal auditing is an independent, objective assurance and advisory activity that is guided by a philosophy of adding value to and improving the operations of the Department of Health Services (DHS). It assists DHS in accomplishing its objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of DHS' governance, risk management, and control processes.

I respectfully submit this plan for your approval. OIG-IAS' progress on this plan will be communicated to you through periodic activity reports throughout the year. Additionally, any necessary changes to the audit plan will be elevated to you for approval as needed.

Respectfully submitted,

Signed by:

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Anthony J. Baize
Inspector General

cc: Debra Standridge, Deputy Secretary
Sarah Valencia, Assistant Deputy Secretary
Tabitha Ramminger, Deputy Inspector General
Barbara Loescher, Internal Audit Section Chief

Office of the Inspector General
Internal Audit Section's Audit Plan
January 1 through December 31, 2025

Overview

The Office of Inspector General's Internal Audit Section (OIG-IAS) is required to prepare a flexible, risk-based audit plan in accordance with Global Internal Audit Standards established by the Institute of Internal Auditors. The enterprise-wide risk assessment on which this audit plan is based was completed in February 2024, and the results of the assessment have been incorporated into this plan. The following plan details the audits and investigations planned for calendar year 2025. OIG Executive Leadership will engage with DHS Division and Office Executive Leadership on program specific engagements prior to onset of the activity.

This schedule is subject to revision or delay if higher priority engagements or other required work is directed by DHS Executive Leadership.

Audits

Audits are designed to review controls and procedures, test transactions, and assess available evidence to measure against audit objectives. The conclusion of the audit usually results in recommendations to management or opportunities for improvement.

Engagement Title & Description	Target Release Date
<i>DPH Contracting Process</i> An audit of the Division of Public Health's contracting and purchasing processes. To determine if contracting and purchasing processes operated by DPH comply with current policies.	February 2025
<i>Computer Security Incident Response Team (CSIRT) Follow-Up</i> A follow up to OIG-IAS' 2019-09A report issued September 3, 2020, to the Division of Enterprise Services. To document corrective actions taken by the program area as a result of the past audit, and to provide technical assistance as needed.	March 2025
<i>Emergency Medical Services (EMS) Licensing Follow-Up</i> A follow up to OIG-IAS' 2023-01AP report issued June 18, 2024, to the Division of Public Health. To document corrective actions taken by the program area as a result of the past audit, and to provide technical assistance as needed.	March 2025
<i>Purchasing Card (PCard) and Travel Expense Continuous Monitoring</i> A semi-annual data analysis audit of PCard transactions to support the operations of the Division of Enterprise Services' Bureau of Fiscal Services. To identify potential misuse of PCard and travel expense accounts.	May 2025 November 2025
<i>Duplicate Payments</i> An audit of the Division of Enterprise Services' payment process. To determine that adequate controls are in place to identify and prevent duplicate payments made on DHS payment systems.	June 2025

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Engagement Title & Description	Target Release Date
Staff Access to Cares Worker Web An audit of operational processes for MiES and local county agencies that process public benefit applications. To determine that staff are appropriately disclosing familial relations with beneficiaries of public assistance when known, are sufficiently blocked from accessing these accounts, and that fraudulent behavior of case manipulation is not occurring.	September 2025
Social Media Process An audit of the DHS Communications Office's social media processes. To determine that proper controls, policies, and best practices are implemented to protect DHS across various social media platforms.	September 2025
Laptop Inventory and Controls Process An audit of the Division of Enterprise Services' laptop asset inventory processes. To determine if the process and controls used to account for DHS' laptop inventory is adequate to prevent asset loss, and to identify current reasons why assets are missing from inventory.	September 2025

Investigations

Investigations generally arise from referrals of improper activity by a DHS employee or provider. Referrals commonly are the result of complaints received on the OIG Fraud Hotline and internal or external sources.

Engagement Title & Description	Target Release Date
[Redacted Text] An investigation of a [Redacted Text] provider to determine if allegations received from a fraud hotline tip are valid.	January 2025
[Redacted Text] An investigation of the [Redacted Text] to determine if allegations received regarding DHS administered funding from a fraud hotline tip are valid.	January 2025
[Redacted Text] Documenting OIG-IAS' CY 2024 activities in partnership with the Division of Public Health to determine the status of programs [Redacted Text].	January 2025
[Redacted Text] Documenting OIG-IAS' CY 2024 activities in partnership with the [Redacted Text] and Department of Administration's Bureau of Human Resources.	February 2025
[Redacted Text] An investigation of the provider to determine if allegations received from a fraud hotline tip are valid.	March 2025
[Redacted Text] An investigation of a provider to determine if allegations of misuse of funds received from a former employee are valid.	June 2025

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Engagement Title & Description	Target Release Date
[Redacted Text] An investigation of a DHS [Redacted Text] provider to determine if allegations of misappropriation of [Redacted Text] funding are valid.	June 2025
[Redacted Text] An investigation of a DHS funeral home provider to determine if allegations of misappropriation of [Redacted Text] funding are valid.	June 2025

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2025 Audit Plan Approval


This Internal Audit Plan for January 1, 2025 through December 31, 2025 is approved this 26th day of February 2025.

By:  3/5/2025
Kirsten L. Johnson Date

Secretary, Wisconsin Department of Health Services

By: Signed by:  3/5/2025
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Anthony J. Baize, CIG Date

Inspector General, Wisconsin Department of Health Services

By: Signed by:  3/5/2025
E08FFDEA4FB24C5...
Tabitha Ramminger, CIG, CWFI, BCBA Date

Deputy Inspector General, Wisconsin Department of Health Services

By: Unable to sign due to retirement _____
Barbara A. Loescher, CIA Date

Internal Audit Section Chief, Wisconsin Department of Health Services