

**Office of the Inspector General  
Internal Audit Section  
Audit Plan  
January 1 through December 31, 2024**

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## **Overview**

The Internal Audit Section (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 addresses work completed during the first quarter of 2024 and additional audits, investigations, and activities planned for the remainder of 2024.

## **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.

Prior to the completion of the risk assessment, these audits were primarily requested by executive management. Risk scores will now be used to identify vulnerable areas of DHS to plan audits that will best assist management in mitigating or controlling risks in their programs and functions. Due to the number of audit and investigation requests already received, current staffing capacity in Internal Audit is only for 2 risk-based audits to be incorporated into the 2024 plan. While the exact audits to be performed is still being determined, IAS is working with division and office leadership to identify specific audits that would best benefit them. These conversations will also provide information for developing tentative audit plans for 2025 and 2026.

This schedule is subject to revision if higher priority assignments are requested by DHS Executive Management.

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<b>Audit</b>	<b>Division</b>	<b>Objectives and Scope</b>	<b>Priority</b>	<b>Expected Timing</b>
Vivent Advisory Services Engagement	DPH	To confirm findings by program staff and to review process for reliance.	Moderate	In progress – Completion in April 2024
CSIRT Follow-up Audit	DES	To determine recommendations have been implemented or risk accepted by management.	Moderate	In process – complete by June 2024
EMS Audit	DPH	To evaluate complaints and audit policies and internal access to licensing system per management request.	Moderate	In process – to be completed by April 2024.
HERC Audit Follow-up	DPH	To determine if recommendations have been implemented or risk accepted by management.	Moderate	In-process – by June 2024
Assisted Living Surveys Process Audit	DQA	To evaluate the survey process of assisted living facilities to determine if surveys are conducted appropriately and consistently.	Moderate	April -June 2024
PCard and Travel Expense Continuous Monitoring	DES	Semi-annual data analysis to assist the Bureau of Fiscal Resources in identifying potential misuse of PCard and travel expense accounts.	High	Ongoing - May and November 2024
AIDS Program Follow-up	DPH	To determine if the program area has implemented all recommendations from previous audit.	Moderate	To be completed by June 2024
Process Audit of DPH Contracting	DPH	To determine if the contracting and purchasing process within DPH complies with DHS policies and practices.	Moderate	July – September 2024

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Risk-based Audit #1	TBD	To conduct audit based on risk assessment results (TBD).	Moderate	July – September 2024
Process Audit of [Redacted Text] Program	[Redacted Text]	To determine if [Redacted Text] program is being managed in accordance with DHS policies and best practices.	Moderate	October – December 2024
ARPA Funding	TBD	To determine if ARPA funding received by DHS is being appropriately administered. (Exact program is undetermined).	Moderate	October – December 2024
Risk-based Audit #2	TBD	To conduct audit based on risk assessment results (TBD).	Moderate	October – December 2024

## Investigations

Investigations generally arise from referrals about improper activity by a DHS employee or provider. Most of these referrals are the result of complaints received on the OIG Fraud Hotline and have been listed as OIG under the “Division” column.

<b>Investigation</b>	<b>Division</b>	<b>Objectives and Scope</b>	<b>Priority</b>	<b>Expected Timing</b>
[Redacted Text] Investigation Resolution	[Redacted Text]	Close out [Redacted Text] fraud investigation and collection of unauthorized costs. [Redacted Text].	High	In process – through April 2024
[Redacted Text]	OIG	To determine if allegations made in complaint [Redacted Text].	High	In process – through June 2024
[Redacted Text]	OIG	To determine if allegations made in Fraud Hot Line tip [Redacted Text].	High	April – June 2024

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<b>Investigation</b>	<b>Division</b>	<b>Objectives and Scope</b>	<b>Priority</b>	<b>Expected Timing</b>
[Redacted Text]	OIG	To determine if the allegations made in Fraud Hot Line tip [Redacted Text].	High	In process – through June 2024
[Redacted Text]	OIG	To determine if the allegations made in the Fraud Hotline tip are valid.	High	July – September 2024
[Redacted Text]	[Redacted Text]	[Redacted Text].	High	In process – through trial
[Redacted Text]	[Redacted Text]	[Redacted Text].	High	July – September 2024
Investigation of [Redacted Text] Policy Compliance	[Redacted Text]	To determine that [Redacted Text].	High	June – December 2024

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## Projects

Projects generally involve work performed by IAS that does not result in audit opinions or recommendations for improvement.

Project	Objectives and Scope	Priority	Expected Timing
Risk Assessment	Complete enterprise-wide risk assessment and issue DMS and all DHS reports. Determine risk scores by program. Develop risk-based audit plan for approval by IG, DIG and Secretary.	High	In process – completion by April, 2024
Desk Reviews	Ongoing review and resolution of approximately 350 annual CPA audits for agencies receiving DHS funding to determine compliance with state and federal requirements.	High	Ongoing
DHS Audit Guide	Finalize and publish DHS Audit Guide	High	In Process - Completion by May 2024
Allowable Cost Policy Manual	Update ACPM to conform to federal guidelines and to define reasonable and necessary costs.	High	In Process - Completion by June 2024
Fill vacancies and train staff	Hire and train two new Auditor Advanced staff to fill vacant positions.  Hire summer intern position.	High	In Process – to be completed by May 2024

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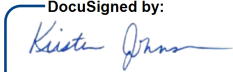
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Project	Objectives and Scope	Priority	Expected Timing
Audit Threshold Analysis	To review current audit threshold and prepare recommendation for increase to alleviate scarcity of auditing resources	High	In Process – to be completed by June 2024
Automate audit waiver process	Develop tool and procedures for converting the audit waiver process from a manual process to an electronic	Moderate	In Process – to be completed by July 2024


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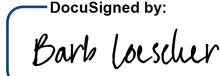
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This Internal Audit Plan for January 1, 2024 through December 31, 2024 is approved this 4<sup>th</sup> day of April 2024.

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