

Florida Department
of Financial Services



Jeff Atwater
Chief Financial Officer



Office of Inspector General

Teresa Michael
Inspector General

Annual and Long Term Audit Work Plan

Fiscal Years
2015-16 and 2016-17

Promoting accountability, integrity and efficiency in government



CHIEF FINANCIAL OFFICER
JEFF ATWATER
STATE OF FLORIDA

November 12, 2015

The Honorable Jeff Atwater
Chief Financial Officer
Florida Department of Financial Services
The Capitol, PL 11
Tallahassee, FL 32399-0001

Dear CFO Atwater:

I am pleased to submit for your review and approval our *Annual and Long Term Audit Work Plan for Fiscal Years 2015-16 and 2016-17*. As required by Section 20.055, Florida Statutes, our plan is risk-based to provide the most effective coverage of the Department's programs, activities and functions. In addition to planned engagements set forth within this plan, the plan reserves time to respond to requests for assistance that you or your managers may have during the year. This may include formal consulting engagements or other management advisory services.

Our audit plan is intended to be responsive to changing conditions. We will modify the plan as necessary, in accordance with management concerns and our on-going assessment of circumstances and events impacting Department operations.

I am requesting your review and approval of our proposed plan. If you have any questions or would like to discuss the plan further, I am available at your convenience.

Sincerely,

A handwritten signature in blue ink that reads "Teresa Michael".

Teresa Michael
Inspector General

TM:rlg

Approved: _____

A handwritten signature in blue ink that reads "Jeff Atwater".

Jeff Atwater, Chief Financial Officer

Introduction

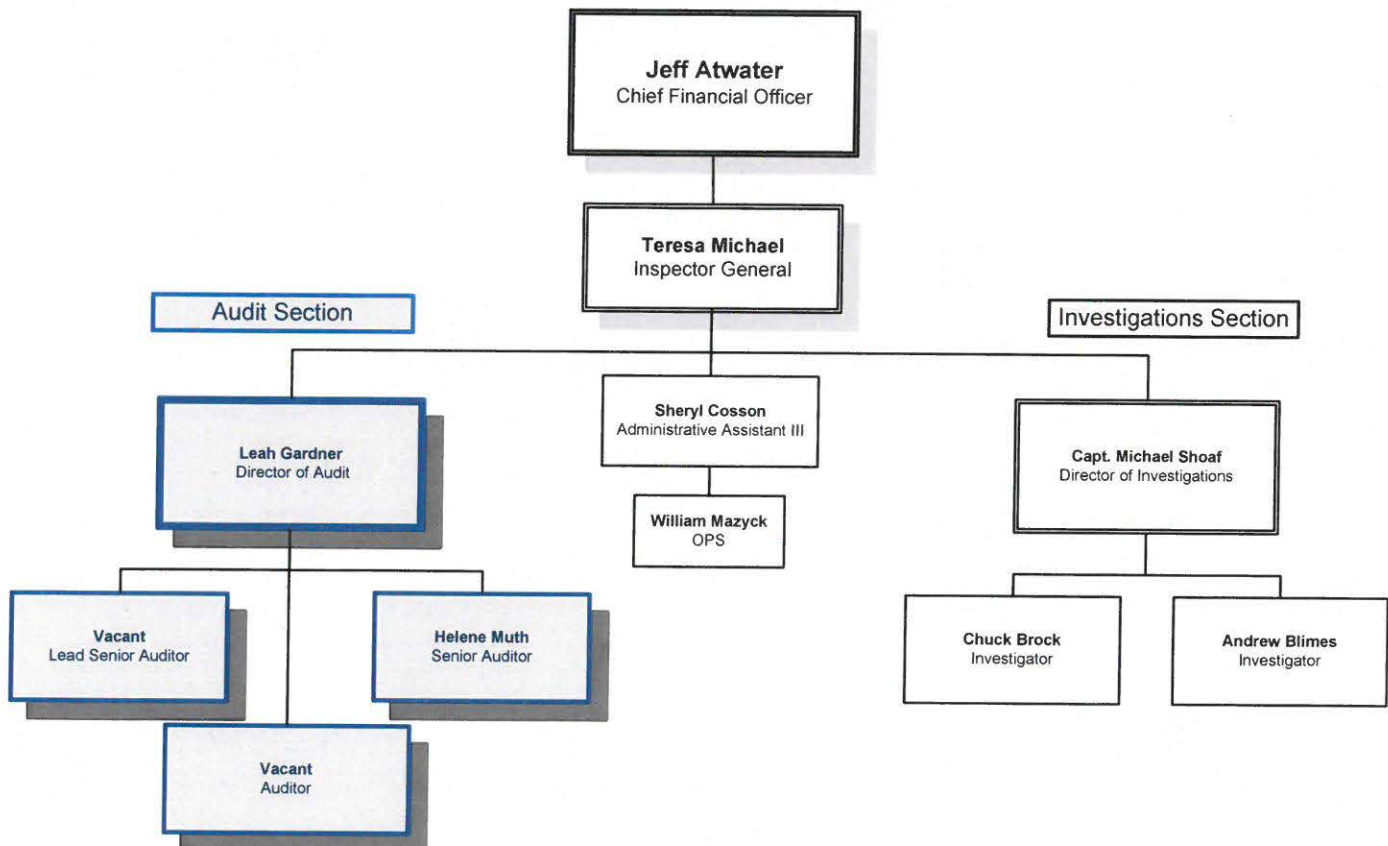
BACKGROUND

Pursuant to Section 20.055, Florida Statutes, the Office of Inspector General (OIG) is established within each state agency to provide a central point for coordination and responsibility for activities that promote accountability, integrity and efficiency in government. The OIG provides independent and objective information to the Chief Financial Officer and to management of the Florida Department of Financial Services (Department) through audits, investigations, reviews, performance measure assessments and other accountability activities.

ORGANIZATIONAL PROFILE

The Inspector General is appointed by, and reports to, the Chief Financial Officer. The Inspector General directs the activities of staff within two units: Internal Audit and Investigations.

Office of Inspector General Organizational Chart



DUTIES AND RESPONSIBILITIES

The OIG has specific duties and responsibilities outlined in Section 20.055, Florida Statutes, which include, but are not limited to, the following:

- Provide direction for, supervise, and coordinate audits, investigations, and management reviews relating to the agency's programs and operations.
- Conduct, supervise, or coordinate other activities carried out or financed by the agency for the purpose of promoting economy and efficiency in the administration of, or preventing and detecting fraud and abuse in, agency programs and operations.
- Keep the agency head informed concerning fraud, abuses, and deficiencies relating to programs and operations administered or financed by the agency; recommend corrective action concerning fraud, abuses, and deficiencies; and report on the progress made in implementing corrective action.
- Review the actions taken by the state agency to improve program performance and meet program standards, and make recommendations for improvement, if necessary.
- Advise in the development of performance measures, standards, and procedures for the evaluation of agency programs; assess the reliability and validity of the information provided by the agency on performance measures and standards, and make recommendations for improvement, if necessary.
- Ensure effective coordination and cooperation between the Office of the Auditor General, federal auditors, and other governmental bodies with a view toward avoiding duplication.

These duties and responsibilities, as well as duties and responsibilities directed by the Chief Financial Officer, are performed by our office within the following two sections: Investigations and Internal Audit.

INVESTIGATIONS

The Investigations section carries out the Inspector General's duties and responsibilities to initiate, conduct, supervise, and coordinate investigations designed to detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses in state government.

INTERNAL AUDIT

Internal Audit performs independent and objective audit and consulting engagements that provide information on the adequacy and effectiveness of the Department's internal controls and on the economy, efficiency and effectiveness of departmental programs, activities, and functions. Internal Audit also provides management advisory services to assist management with issues that do not require extensive audit or consulting services. Internal Audit performs audit and

consulting engagements in accordance with the *International Standards for the Professional Practice of Internal Auditing (Standards)* published by The Institute of Internal Auditors Inc.

Types of Engagements

- Financial audits provide reasonable assurance about the reliability of financial information and involve a review of procedures used to record, classify, and report financial information. These audits often include a determination of compliance with applicable legal and regulatory requirements.
- Compliance engagements evaluate whether a program or process is operating in compliance with applicable laws, rules, and regulations or contractual provisions. Compliance auditing is generally a component of financial, information systems, and performance audits.
- Information technology (IT) audits evaluate the organization's internal controls over its management, administration, and operation of electronic systems and applications.
- Performance audits analyze the economy, efficiency, and effectiveness of departmental programs, functions, or activities. Performance audits generally include an evaluation of the adequacy and effectiveness of controls established to help ensure the achievement of goals and objectives. Performance engagements generally include elements of financial, compliance, and/or IT audits.
- Consulting engagements are carried out at management's request. The nature and scope of such engagements are agreed upon with management and are generally intended to help improve the Department's governance, risk management, and control processes.

Other Internal Audit Activities

In addition to audit and consulting engagements, Internal Audit performs certain other duties, most of which are mandated by Statute and/or professional *Standards*. Those duties include:

- Annual Enterprise-Wide Risk Assessment (Risk Assessment) – This assessment includes all Department operations and evaluates various risk factors faced by the Department. The Risk Assessment serves as the basis for Internal Audit's *Annual and Long Term Audit Work Plan (Audit Plan)*. The Risk Assessment and *Audit Plan* are discussed in more detail below.
- Management Advisory Services – These services are limited in scope and are intended to provide value-added services to management through various alternative methods such as counsel, advice, facilitation, inspection, reviews and training.
- Quality Assurance (QA) Activities – These QA activities are required by professional *Standards* and include both ongoing and periodic assessment activities related to Internal

Audit functions. Some assessment activities are conducted internally by OIG staff and an external assessment is conducted by the Auditor General's Office once every three years.

- Coordination with External Audit Entities - Departmental programs and operations are subject to audit by various external entities, such as the Office of the Auditor General, the Office of Program Policy Analysis and Government Accountability (OPPAGA), and various federal and other regulatory entities. Internal Audit is responsible for coordinating with these external reviewers and serves as a liaison to the external reviewers.
- Follow-up Status Reports – Internal Audit is required to monitor implementation of corrective action the Department makes in response to findings and recommendations in reports published by the Auditor General, OPPAGA and Internal Audit. Internal Audit prepares a written status report to the Chief Financial Officer and, in some instances, the Joint Legislative Auditing Committee as to the status of corrective action at six-month intervals until the planned action is complete or executive management assumes the risk of not implementing the corrective action.
- Schedule IX Preparation – Schedule IX details major audit findings received by the Department as a result of internal and external audits and is a required component of the agency's annual Legislative Budget Request.
- Long-Range Program Plan Performance Measure Review – The review entails an assessment of the Department's Long-Range Program Plan performance measures for reliability and validity, consistent with Section 216, Florida Statutes.
- Annual Report – This mandatory report summarizes the activities of the OIG and includes specified components as outlined in Section 20.055, Florida Statutes.

Annual Enterprise-Wide Risk Assessment and *Audit Plan*

In accordance with Section 20.055, Florida Statutes, the OIG must develop a long-term and annual audit plan based on the findings of periodic risk assessments. In addition, professional *Standards* require the *Audit Plan* be based on a documented risk assessment, undertaken at least annually. Accordingly, during the summer of 2015, Internal Audit conducted its Annual Enterprise-Wide Risk Assessment. The results of the Risk Assessment and input from the Department's senior and executive managers were then used to identify audit topics for inclusion in the *Audit Plan*.

ANNUAL ENTERPRISE-WIDE RISK ASSESSMENT

The 2015 Risk Assessment encompassed all Department operations and included the following components:

- Risk Assessment Survey - The survey included 34 questions and was sent to 149 business units within the Department. The survey assessed inherent risk factors (see discussion below) and inquired about events which would increase the level of risk, such as changes in the operating or regulatory environment.
- Interviews with Executive Management - The interviews identified, among other things, areas most susceptible to fraud and abuse, challenges, environmental changes, and management of strategic objectives.
- Division Director Questionnaires – The questionnaire included 19 questions and was sent to the Department’s 14 division directors. The questionnaire assessed risk areas, governance processes, organization and environmental changes, etc.
- Analysis of Investigations – The analysis assessed the extent and seriousness of complaints received by the OIG Investigations Section related to the various Department business units.
- Analysis of Audits/Reviews - The analysis assessed the extent of internal/external audit coverage and seriousness of audit findings related to the business units. Consideration was also given to instances of fraud, illegal activities, misconduct, abuse, and management override of internal controls.
- Analysis of IT Resources – The analysis entailed a review of the status of the Department’s implementation of the IT security standards required pursuant to Rule 71A-1, Florida Administrative Code.

These assessment activities gauged risks for the 149 business units within the following areas:

- Inherent Risks – These are risks which are present in business processes or activities, in the absence of internal controls. Examples include, but are not limited to, a high level of monetary transactions, contracts or assets; geographically dispersed operations; high level of interdependence between units or agencies; and degree of regulation.
- IT Resources – Select controls were assessed for 116 IT systems routinely used by the business units, including the degree to which confidential data is classified and the frequency of access control reviews. Consideration was also given to the reliability of the IT system, extent of security incidents and whether the system was accessible to external users.
- Operational Risks – These are risk factors specific to the business process, such as: the susceptibility of the process to fraud, abuse or illegal activities; complexity of the business process; impact of staffing shortages/vacancies; and turnover in key positions. The assessment also identified the major risks associated with each business process and existence of any internal control weaknesses.
- Audit/Investigations – (see discussion at the top of this page)

- Management Concerns – Specific consideration was given to areas identified by senior and executive management related to the business units and critical interfaces with external entities.
- Strategic Objectives – Consideration was given to the extent and maturity of each of the division’s and business unit’s management of strategic objectives (e.g., frequency and extent of performance measure reviews, degree of formality/maturity of strategic planning process, etc.)

Based on the results of the Risk Assessment, and utilizing a predefined scoring methodology, point values were assigned to each risk factor within the categories noted above. The results were then tabulated and ranked in order of risk score (highest scores = highest risk). The results are set forth in Exhibit C.

Consistent with Section 282.318, Florida Statutes, the OIG must conduct periodic audits and evaluations of the Department’s information security program for the data, information, and IT resources. To meet this requirement and facilitate the unique operating environment of the Division of Information Systems (DIS), a separate methodology, which focused on security standards, was used to score DIS. The results of the IT portion of the assessment are set forth within Exhibit D.

AUDIT PLAN

The purpose of the OIG’s *Audit Plan* is to help maximize audit coverage, consulting, and management advisory services within available staff resources. The *Audit Plan* identifies the topics to be audited and estimated staff resources required to complete the *Audit Plan* in Fiscal Years 2015-16 and 2016-17.

The *Audit Plan* includes time to complete Phase II of the Division of Rehabilitation and Liquidation (DRL) audit (Monitoring and Oversight Activities to Ensure Proper Stewardship over Estate Assets). In addition to audits and consulting engagements, the *Audit Plan* allots time for statutorily required duties and responsibilities, such as coordinating external audits and reporting on the status of action taken by management to correct audit findings. The *Audit Plan* also designates time to assist management in a consulting or advisory capacity.

Staff resources available for direct audit and consulting engagement activities are shown in Exhibit A. The *Annual and Long-Term Audit Work Plan for Fiscal Years 2015-16 and 2016-17* is displayed in Exhibit B.

Exhibit A

**Internal Audit
Available Staff Hours**

Audit Engagements/Management Advisory Services	2015-2016	2016-2017
4 Internal Audit Staff x 2,080 hours/employee	8,320	8,320
Less leave time, training, office administration (37% of available hours) ¹	(3,072)	(3,072)
Adjustment for vacancies (1 FTE 6 months; 1 FTE 5 months)	<u>(1,304)</u>	<u> </u>
Hours Available for Direct Audit Activities	3,944	5,248
<u>Less Statutorily Required Audit Activities:</u>		
Annual Risk Assessment	(200)	(200)
Annual and Long-Term Audit Plan	(80)	(80)
Annual Report Publication	(80)	(80)
LBR Schedule IX Preparation	(40)	(40)
External Audit Coordination	(300)	(300)
OIG Self-Assessment Activities	(80)	(80)
LRPP Performance Measure Review	(80)	(80)
Follow-up Status Reports	<u>(400)</u>	<u>(400)</u>
	(1,260)	(1,260)
Total Remaining Audit Hours	<u>2,684</u>	<u>3,988</u>

¹ Leave time, training and office administration

Administration	208
Leave (annual, sick, personal holiday)	288
Breaks	112
Training	80
Holidays	<u>80</u>
	768 hours

Exhibit B

ANNUAL AND LONG-TERM AUDIT WORK PLAN

Fiscal Year 2015-16

Engagement	Engagement Description	Estimated Hours
Division of Rehabilitation and Liquidation	Monitoring and Oversight Activities to Ensure Proper Stewardship over Estate Assets (Performance Audit)	900
Division of Administration	Audit of P-Card Processes (Performance Audit)	450
Division of Risk Management	Workers' Compensation Claims – to be completed during 2016-17 (Performance Audit)	534
Division of Information Systems	Safeguarding Confidential Data (Consulting Engagement)	600
Management Advisory Services	Reserve for Management Assistance	<u>200</u>
Total hours		<u>2,684</u>

Note: This plan is subject to revision in accordance with changes in the Department's risk environment.

Exhibit B (Continued)

ANNUAL AND LONG-TERM AUDIT WORK PLAN

Fiscal Year 2016-17

Engagement	Engagement Description	Estimated Hours
Division of Risk Management	Workers' Compensation Claims – Carryover from Prior Year (Performance Audit)	700
Division of Information Systems	IT Security Risk Assessment (Consulting Engagement)	788
Various Divisions	Management of Access Controls related to Data Exchange Agreements (Performance Audit)	1,000
State Fire Marshal	Processes related to Qualifications Section (Performance Audit)	1,200
Management Advisory Services	Reserve for Management Assistance	<u>300</u>
Total Hours		<u>3,988</u>

Note: This plan is subject to revision in accordance with changes in the Department's risk environment.

Exhibit C
Results of 2015 Annual Enterprise-Wide Risk Assessment
(All business units except Division of Information Systems²)

Legend:

- | | |
|--|---|
| A&A - Accounting and Auditing | DRM - Division of Risk Management |
| A&AS - Agent and Agency Services | DWC - Division of Workers' Compensation |
| AD - Administration | FC - Funeral and Cemetery |
| CS - Consumer Services | LS - Legal Services |
| DIF - Division of Insurance Fraud | PAF - Public Assistance Fraud |
| DRL - Division of Rehabilitation and Liquidation | SFM - State Fire Marshal |

No.	Division(Office) – Bureau - Section	Inherent/ Operational Risks	IT Resources	Audits/ Investigations	Strategic Objectives	Management Concerns	Total
1	DIF - Fraud Operations - General Fraud	117	60	71	13	31	292
2	DRM - Loss Prevention - Data Management and Support	119	85	25	23	21	273
3	DRM - Workers' Compensation Claims - Permanent Total	96	50	35	23	56	260
4	DRM - Workers' Compensation Claims - Presumption Unit	96	50	25	23	56	250
5	DRM - Workers' Compensation Claims - Universities	96	50	25	23	56	250
6	SFM - Fire and Arson Investigations	96	23	69	15	46	249

² Risk scores for the Division of Information Systems are shown on Exhibit D.

Exhibit C
Results of 2015 Annual Enterprise-Wide Risk Assessment

No.	Division(Office) – Bureau - Section	Inherent/ Operational Risks	IT Resources	Audits/ Investigations	Strategic Objectives	Management Concerns	Total
7	SFM - Firefighter Standards & Training - Firefighter Standards	109	44	55	17	6	231
8	DIF - Worker's Compensation Fraud	114	25	44	13	31	227
9	A&AS – Investigations - Field Operations	71	18	89	16	30	224
10	PAF - Investigations	107	30	51	4	30	222
11	SFM - Fire Prevention Compliance & Enforcement – Inspections	98	27	32	19	46	222
12	FC – Investigations, Inspections and Exams	46	72	70	25	6	219
13	DRM - Loss Prevention - Trust Fund Management	111	50	25	25	3	214
14	A&A - Unclaimed Property - Accounts Receivable	49	35	105	12	6	207
15	Treasury - Funds Management – Operations & Accounting	110	40	17	27	6	200
16	AD - Financial Support Services - Disbursements	81	40	40	6	31	198
17	DRM - Property & Liability Claims - State Property Program	101	50	20	19	6	196

Exhibit C
Results of 2015 Annual Enterprise-Wide Risk Assessment

No.	Division(Office) – Bureau - Section	Inherent/ Operational Risks	IT Resources	Audits/ Investigations	Strategic Objectives	Management Concerns	Total
18	Treasury - Funds Management - Cash Management	84	35	40	27	6	192
19	DIF - Operational Support Services -Training, IT and Administrative Unit	98	43	27	15	6	189
20	DRM - Property and Liability Claims - General Liability & Auto, Federal Civil Rights and Employment Discrimination Claims	81	50	30	19	6	186
21	LS - Service of Process	78	65	25	10	6	184
22	FC - Consumer Protection Trust Fund Claims Process	57	72	20	25	6	180
23	FC - Licensing of Death Care Industry	49	72	25	25	6	177
24	DRL - Information Technology Services –Systems and Application Administration	77	55	25	16	3	176
25	A&A – Auditing - Process Teams	70	40	52	4	6	172
26	DWC – Compliance - Investigations	72	30	55	6	6	169
27	DRM - Workers' Compensation Claims - Compliance	63	50	30	23	3	169
28	SFM - Fire Prevention Compliance & Enforcement - Boiler Safety	93	27	12	15	21	168

Exhibit C
Results of 2015 Annual Enterprise-Wide Risk Assessment

No.	Division(Office) – Bureau - Section	Inherent/ Operational Risks	IT Resources	Audits/ Investigations	Strategic Objectives	Management Concerns	Total
29	DRL - Information Technology Services - Receivership Company Data Management	97	40	13	10	6	166
30	A&A - Financial Reporting - Local Government	71	50	25	12	6	164
31	CS - Consumer Assistance and Outreach - Consumer Helpline	77	28	31	6	21	163
32	DRM - Loss Prevention - Contract Monitoring	68	25	24	25	21	163
33	DRL – Accounting - Controller's Unit	59	35	52	10	6	162
34	DRL - Information Technology Services - Software Application Development	77	40	25	16	3	161
35	Treasury - Director's Office - Investments	98	3	35	19	6	161
36	SFM - Forensic Fire and Explosives Analysis - Forensic Analysis and Processing of Evidence	77	30	12	19	21	159
37	A&A - Vendor Relations - Vendor Management and Warrant Reconciliation Section	89	30	20	12	6	157
38	DRL - Human Resources & Organizational Development - Human Resources	65	70	17	2	3	157
39	SFM - Fire Prevention (Compliance & Enforcement) - Plans and Review	78	27	12	19	21	157

Exhibit C
Results of 2015 Annual Enterprise-Wide Risk Assessment

No.	Division(Office) – Bureau - Section	Inherent/ Operational Risks	IT Resources	Audits/ Investigations	Strategic Objectives	Management Concerns	Total
40	DWC - Monitoring and Audit - Audit Section	36	80	25	10	6	157
41	DRM - Loss Prevention – Loss Prevention	83	30	20	17	6	156
42	SFM - Firefighter Standards & Training - Firefighter Health & Safety	60	47	20	23	6	156
43	A&A - Unclaimed Property - Asset Management	88	18	22	6	21	155
44	A&A - Vendor Relations - EFT Section	95	18	22	12	6	153
45	PAF - SLEB	71	18	21	16	21	147
46	Treasury - Deferred Compensation - Finance, Marketing and Accounting	78	33	5	25	6	147
47	Insurance Consumer Advocate	53	50	20	15	6	144
48	DWC - Data Quality and Collection - Medical Data Management	36	55	20	12	21	144
49	A&A - State Payrolls - Taxation Reconciliation	81	30	19	6	6	142
50	CS - Education, Advocacy & Research - Alternative Dispute Resolution Program	69	25	21	6	21	142

Exhibit C
Results of 2015 Annual Enterprise-Wide Risk Assessment

No.	Division(Office) – Bureau - Section	Inherent/ Operational Risks	IT Resources	Audits/ Investigations	Strategic Objectives	Management Concerns	Total
51	DWC - Monitoring and Audit - Medical Services	45	65	20	4	6	140
52	AD - Financial Support Services - Receipts	78	15	5	10	31	139
53	Office of Budget	79	25	20	12	3	139
54	A&AS – Licensing - Qualifications Section	45	28	30	14	21	138
55	PAF - Administration	82	18	16	16	6	138
56	AD - Human Resources - Attendance and Leave, Classification and Pay	59	44	25	6	3	137
57	DWC - Data Quality and Collection - Claims and Proof of Coverage	44	55	20	12	6	137
58	DWC - Data Quality and Collection - Electronic Data Interchange	44	55	20	12	6	137
59	DWC - Office of Employee Assistance & Ombudsman - Reemployment Services	53	45	21	12	6	137
60	A&A - State Payrolls - Employee Records	69	35	17	6	6	133
61	AD - Human Resources - Recruitment and Selection and Benefits	41	52	21	16	3	133

Exhibit C
Results of 2015 Annual Enterprise-Wide Risk Assessment

No.	Division(Office) – Bureau - Section	Inherent/ Operational Risks	IT Resources	Audits/ Investigations	Strategic Objectives	Management Concerns	Total
62	DRL - Asset Recovery & Management - Asset Recovery	71	40	13	2	6	132
63	A&AS – Licensing - Education Team	65	28	20	12	6	131
64	LS - Public Records Office	57	15	25	27	6	130
65	A&A - State Payrolls - Payroll Processing	61	30	17	6	15	129
66	AD - General Services – Property and Facilities Management	54	40	25	4	6	129
67	A&AS - Investigations - Legal and Record Processing Unit	63	38	16	6	6	129
68	A&AS – Licensing - Analysis and Records Team	65	18	25	14	6	128
69	DWC - Data Quality and Collection - Public Records	30	25	55	12	6	128
70	A&A – Auditing – Purchasing Card Process Team	54	35	20	12	6	127
71	SFM - Fire Prevention (Compliance & Enforcement) - Regulatory Licensing	51	37	12	19	6	125
72	A&A – Auditing - Enterprise Trends & Analysis	52	45	12	12	3	124

Exhibit C
Results of 2015 Annual Enterprise-Wide Risk Assessment

No.	Division(Office) – Bureau - Section	Inherent/ Operational Risks	IT Resources	Audits/ Investigations	Strategic Objectives	Management Concerns	Total
73	DWC - Financial Accountability - Project Software and Data Analysis Unit	67	15	20	4	18	124
74	A&A - Office of Fiscal Integrity	56	13	20	12	21	122
75	A&A - Financial Reporting - Finance and Federal Reporting	87	15	0	12	6	120
76	LS - Workers' Compensation	73	15	20	6	6	120
77	DRL – Claims - Claims Handling	59	35	13	6	6	119
78	DWC - Financial Accountability - Special Disability Trust	73	30	4	6	6	119
79	DWC - Financial Accountability - Self-Insurance Unit	58	30	20	8	3	119
80	DWC – Compliance - Penalty Audit Unit	41	40	25	6	6	118
81	Treasury - Collateral Management - Collateral Administration	57	30	0	25	6	118
82	A&A - Enterprise Education and Flair Education	60	15	25	10	6	116
83	DRL – Claims - Guaranty Association Coordination	55	35	13	6	6	115

Exhibit C
Results of 2015 Annual Enterprise-Wide Risk Assessment

No.	Division(Office) – Bureau - Section	Inherent/ Operational Risks	IT Resources	Audits/ Investigations	Strategic Objectives	Management Concerns	Total
84	DRL - Information Technology Services - Business Analysis	55	25	25	6	3	114
85	DWC - Monitoring and Audit - Permanent Total	32	40	20	16	6	114
86	LS - False Claims and Criminal Law	78	15	12	2	6	113
87	LS - Constitutional Issues	71	15	20	0	6	112
88	A&A - Financial Reporting - Statewide Financial Reporting	78	15	0	12	6	111
89	LS - Prosecution and Enforcement	64	15	20	6	6	111
90	SFM - Director's Office - Florida Fire Incident Reporting System	68	5	12	19	6	110
91	DWC - Monitoring and Audit - Penalty Section	26	45	20	12	6	109
92	DRL - Asset Recovery & Management - Reinsurance	63	15	20	4	6	108
93	A&A - Financial Reporting - Accounts Control and Budgetary Transactions	74	15	0	12	6	107
94	DRL - Legal Services	55	15	20	10	6	106

Exhibit C
Results of 2015 Annual Enterprise-Wide Risk Assessment

No.	Division(Office) – Bureau - Section	Inherent/ Operational Risks	IT Resources	Audits/ Investigations	Strategic Objectives	Management Concerns	Total
95	DRL - External Affairs - Customer Relations	45	25	20	10	6	106
96	Treasury - Collateral Management - Program Administration	43	15	20	25	3	106
97	A&A – Auditing - Management Review and Training	51	25	16	10	3	105
98	DRL - Estate Management - On-Site Activities	48	30	8	16	3	105
99	DWC - Financial Accountability - Assessments Unit	35	35	20	12	3	105
100	AD - Human Resources - Learning and Development	41	15	35	10	3	104
101	DWC – Compliance - Exemptions	26	45	20	6	6	103
102	AD - Financial Support Services –Reconciliations and Reporting	55	20	12	12	3	102
103	AD - Bureau of Human Resources - Employee Relations	41	24	20	14	3	102
104	Office of Research and Planning - Planning	47	15	20	17	3	102
105	CS - Education, Advocacy & Research - Division Training Program	45	25	25	2	3	100

Exhibit C
Results of 2015 Annual Enterprise-Wide Risk Assessment

No.	Division(Office) – Bureau - Section	Inherent/ Operational Risks	IT Resources	Audits/ Investigations	Strategic Objectives	Management Concerns	Total
106	AD - General Services - Purchasing	69	23	0	4	3	99
107	LS - General Insurance Issues	67	0	20	6	6	99
108	AD - General Services - Records Management	65	10	16	4	3	98
109	DRL - Administrative Services - Purchasing	65	15	8	6	3	97
110	AD - General Services - Mail Services	52	10	25	4	3	94
111	DWC - Data Quality and Collection - Subpoena Unit	30	25	20	12	6	93
112	CS - Consumer Assistance and Outreach - Correspondence Unit	38	18	21	8	3	88
113	DRL – Accounting - Federal and Florida Corporate Income Taxes	36	20	20	6	6	88
114	A&A – Auditing - Article V	30	15	20	16	6	87
115	DWC - Office of Employee Assistance & Ombudsman - Ombudsman Team	34	15	21	10	6	86
116	A&A - Unclaimed Property - Accounts Payable	35	23	17	4	6	85

Exhibit C
Results of 2015 Annual Enterprise-Wide Risk Assessment

No.	Division(Office) – Bureau - Section	Inherent/ Operational Risks	IT Resources	Audits/ Investigations	Strategic Objectives	Management Concerns	Total
117	DRL – Accounting - Estate Accounting	44	20	8	6	6	84
118	DRL - Administrative Services - Records Management	55	0	8	16	3	82
119	DRL - Administrative Services - Mail Processing	42	5	17	14	3	81
120	DWC - Office of Employee Assistance & Ombudsman - First Report Team	28	25	16	8	3	80
121	DWC - Office of Employee Assistance & Ombudsman - Customer Service Team	25	25	16	8	6	80
122	DWC - Financial Accountability - Financial Accountability	33	20	12	10	3	78
123	AD - General Services - Contract Administration	53	0	16	4	3	76
124	Office of Research and Planning - Research	33	5	20	15	3	76
125	DRL - Administrative Services - Contract Administration	44	15	8	6	3	76
126	AD - General Services - Emergency Management and Safety	40	3	20	6	6	75
127	DRL - External Affairs - Travel Coordination	44	3	20	4	3	74

Exhibit C
Results of 2015 Annual Enterprise-Wide Risk Assessment

No.	Division(Office) – Bureau - Section	Inherent/ Operational Risks	IT Resources	Audits/ Investigations	Strategic Objectives	Management Concerns	Total
128	Treasury - Director's Office - Investments Compliance	27	0	20	21	6	74
129	DRL - Asset Recovery and Management - Property	47	5	13	2	6	73
130	DRL - External Affairs - Early Access Recommendations	38	0	20	8	6	72
131	DWC - Office of Employee Assistance & Ombudsman - Injured Worker Helpline Team	25	15	16	10	6	72
132	DRL - Estate Management - Auditing	27	30	8	2	3	70
133	AD - General Services - Printing Services	26	10	20	4	3	63
134	AD - Office of Publications	22	0	20	6	3	51
135	AD - General Services - Parking/Reception Services	22	0	20	4	3	49

Exhibit D
Results of 2015 Annual Enterprise-Wide Risk Assessment
(IT Resources – Division of Information Systems)

No.	Bureau - Section	Inherent/ Operational Risks	IT Resources	Audits/ Investigations	Strategic Objectives	Management Concerns	AST Risk Survey	Total
1	Distributed Infrastructure - IT Infrastructure Management	99	75	38	25	96	38	371
2	Office of Director - Compliance Security and Service Management	86	25	16	15	96	88	326
3	Office of Enterprise Applications - Enterprise Applications	103	50	81	15	18	36	303
4	Customer Support Services	104	65	62	25	18		274
5	Programming Design - Central and Departmental Design	134	45	23	25	30	14	271
6	Accounting Systems Design - Central & Departmental Design	138	40	32	25	30		265
7	Payroll Design and Development - Systems Design	120	60	27	19	30		256
8	Payroll Design and Development - Programming	116	40	19	19	30		224
9	Office of Project Management	78	50	27	17	21		193
10	Office of Enterprise Financial Support Services - Mainframe Systems	62	30	23	25	30		170

Exhibit D
Results of 2015 Annual Enterprise-Wide Risk Assessment
(IT Resources – Division of Information Systems)

No.	Bureau - Section	Inherent/ Operational Risks	IT Resources	Audits/ Investigations	Strategic Objectives	Management Concerns	AST Risk Survey	Total
11	Office of Enterprise Financial Support Services - Computer Operations	61	20	28	21	30		160
12	Office of Director - Procurement/Receiving	81	35	12	21	3	8	160
13	Database Administration	62	0	31	25	30		148
14	Administration - Budget Management	81	15	25	17	3		141