June 29, 2026

Joseph A. Ladapo, MD, PhD
State Surgeon General
4052 Bald Cypress Way, Bin A-00
Tallahassee, Florida 32399

Dear Dr. Ladapo:

Enclosed is our internal audit report # R-2425-002, *Review of General Controls at CHDs - 2025.* This report provides a summary of significant issues noted during an independent evaluation of 11 county health departments (CHDs) between November 2025 and April 2026. Included in this review were general controls and requirements related to the following topics: local information security policy; server room security and environmental controls; disaster recovery; system access to information resources; pharmaceuticals; biomedical waste policy; patient privacy rights; retention, archiving, and disposition of records; building safety and physical security; vehicles; storage buildings; emergency generators; panic buttons; cash controls; client incentives; mobile phones; and formula distributed as part of the Women, Infants, and Children program.

The review team making visits to CHDs included Michael J. Bennett, CIA, CGAP, CIG, Inspector General; Ashlea K. Mincy, CIA, CIG, CIGA, Director of Auditing; Brian K. Hamilton, CISA, Senior Management Analyst II; James N. McAllister, Senior Management Analyst II; Molly E. Donovan, CIGA, Senior Management Analyst II; and Monica Y. Blakely, CIGI, Inspector Specialist, under the supervision of Ashlea K. Mincy, CIA, CIG, CIGA, Director of Auditing.

Management agreed with the finding identified in the report. We are pleased to inform you management reports the corrective action plan included in Appendix A of the report has been completed.

If you wish to discuss the report, please let me know.

Sincerely,

Michael J. Bennett, CIA, CGAP, CIG
Inspector General

MJB/jnm
Enclosure

cc: Melinda M. Miguel, Chief Inspector General, Executive Office of the Governor
Samantha Perry, CPA, Office of the Auditor General
Mark Lander, Deputy Secretary for County Health Systems
Ashlea K. Mincy, CIA, CIGA, Director of Auditing

FLORIDA DEPARTMENT OF HEALTH
OFFICE OF INSPECTOR GENERAL

REVIEW OF GENERAL CONTROLS AT CHDS - 2025

Report # R-2425-002 • June 29, 2026

Purpose of this project:
In accordance with the Office of Inspector General (OIG) 2024-2025 fiscal year audit plan, we reviewed general controls related to a variety of regulatory and policy requirements at selected county health departments (CHD), helped local CHD management identify areas where improvements could be made, and identified to State Health Office management systemic and/or critical weaknesses that should be addressed from a comprehensive perspective.

What we examined:
We visited 11 CHDs between November 2025 and April 2026 to analyze selected controls in place as of the date of our site visit. Our visits included the Department of Health (Department, DOH) offices in the following counties: Bay, Bradford, Calhoun, Duval, Escambia, Leon, Liberty, Okaloosa, Taylor, Union, and Wakulla.

We reviewed general controls and requirements related to the following topics: local information security, server room environmental controls, data classification and protection, disaster recovery and business continuity, system access to information resources, pharmaceuticals, pharmaceutical storage secured areas and physical security, biomedical waste policy, patient privacy rights, retention, archiving, and disposition of records, building safety and physical security, vehicles, storage buildings, emergency generators, panic buttons, cash controls, vital statistics offices, client incentives, mobile phones, and formula distributed as part of the Women, Infants, and Children program.

Intent of this Report:
This report provides summary information and contains only the issues we identified with high frequency or were considered critical.

We discussed with individual CHD management where improvements could be made specific to their facility(ies) and provided a detailed report at the conclusion of each visit. We did not request a corrective action plan from each individual CHD. State Health Office management and CHD management may use this information to further evaluate whether controls are working effectively.

Summary of results:
We are pleased to report we generally observed well-designed processes and effective controls during our visit to each CHD in the following areas: local information security and privacy procedures, server room temperatures were appropriately regulated and outfitted with uninterruptable power supplies; pharmaceuticals requiring refrigeration or freezing were properly maintained and client specific drugs and drug samples were properly segregated, pharmaceuticals were properly inventoried; contingency plans were maintained; buildings had appropriate access for individuals with disabilities and free of unsafe conditions; storage buildings were locked; emergency generators were regularly tested; “Panic Buttons” were regularly tested; cash boxes were secured while not in use; client incentives were appropriately handled and distributed; and mobile phones were appropriately maintained and used.

Listed in the "Control Weaknesses and Recommendation" section are the controls we identified that warrant further review by management. Management's response to the issues noted in this report may be found in **Appendix A**.

Some of the weaknesses identified are classified as exempt from public records in accordance with section 282.318(4)(g), Florida Statutes (F.S.), and thus are labeled as **CONFIDENTIAL** and not available for public distribution. Only individuals appropriate for management of the activity were notified of these weaknesses.

CONTROL WEAKNESSES AND RECOMMENDATION

The following issues reflect areas Department management and CHD management should discuss to assist in future evaluation and control improvements to help ensure more uniform compliance with state regulations and/or Department policies and procedures and reduce risks to the Department. Some issues noted are recurring issues mentioned in previous CHD review reports[1] issued by the Office of Inspector General (OIG). While the CHDs visited are different from year to year, many of the same controls are reviewed each year and the notation of similar issues each year may be indicative of a systemic issue across the enterprise. Management should pay particular attention to these recurring issues to ensure corrective actions are taken to reduce risks associated with these issues.

1. Various general controls were found to be deficient or non-existent within the 11 CHDs visited.

Secured Areas

- **Documentation was not maintained to support that Access Control Lists (ACLs) were reviewed regularly, not less than annually.**
  - **Frequency of Occurrence: 5 of 11 CHDs tested**
  - **Recurring Issue: No**

  Section I(F)(5)(b)(5), DOHP 50-10-23, *Information Security and Privacy Policy*, explains, "ACLs must be reviewed regularly, but not less than annually."
- **Individuals on the ACLs did not match the authorized key distribution documentation.**
  - **Frequency of Occurrence: 2 of 10 CHDs tested**
  - **Recurring Issue: Yes**

  Section I(F)(5)(b)(8), DOHP 50-10-23, *Information Security and Privacy Policy*, explains, "Maintain documentation, to include signature of persons receiving and returning keys, for each secured area. Keys must not be provided to those not on the list."
- **Documentation was not maintained to support that the ACL specific to the drug storage areas were authorized by the CHD Administrator/Director.**
  - **Frequency of Occurrence: 3 of 11 CHDs tested**
  - **Recurring Issue: No**

  Section VI(D)(8), DOHP-395-1-19, *Public Health Pharmacy Policies and Procedures for County Health Departments*, explains, "The names of all individuals with security access to the drug storage area will be documented on a CHD memorandum of record,

[1] Office of Inspector General, Review of General Controls at CHDs - 2024 (Report #R-2324-005); Review of General Controls at CHDs - 2023 (Report #R-2223-005) and Review of General Controls at CHDs - 2022 (Report #R-2122-002).

authorized by the CHD administrator/director. This memorandum will be updated as necessary, maintained in the official records of the CHD and readily accessible to pharmacy personnel."

- **Individuals listed on the ACL specific to the drug storage areas were not authorized to handle drugs.**
  - **Frequency of Occurrence: 4 of 11 CHDs tested**
  - **Recurring Issue: Yes**

  Section VI(D)(8)(a), DOHP 395-1-19, *Public Health Pharmacy Policies and Procedures for County Health Departments*, explains, "Access to the drug storage areas must be restricted to personnel authorized to handle drugs."

- **The doors to the drug storage areas were not kept securely locked when authorized staff were not in the room.**
  - **Frequency of Occurrence: 2 of 11 CHDs tested**
  - **Recurring Issue: Yes**

  Section VI(D)(8), DOHP-395-1-19, *Public Health Pharmacy Policies and Procedures for County Health Departments,* explains, "Drug storage areas must remain secured at all times when not in use."

Pharmaceuticals

- **Segregation of duties was not accomplished between ordering, receiving, handling, prescribing, and dispensing pharmaceuticals roles within the CHD.**
  - **Frequency of Occurrence: 4 of 11 CHDs tested**
  - **Recurring Issue: Yes**

  Section IV(E)(4), DOHP 4-A1-18, *Internal Control and Review*, explains, "CHDs must segregate duties by personnel in ordering, receiving, handling, prescribing, and dispensing pharmaceuticals to ensure that no one person controls pharmacy processes from beginning to end."

- **A minimum of two personnel did not verify shipment and certify receipt of drugs.**
  - **Frequency of Occurrence: 4 of 11 CHDs tested**
  - **Recurring Issue: Yes**

  Section VI(D)(9)(c)(1), DOHP-395-1-19, *Public Health Pharmacy Policies and Procedures for County Health Departments*, explains, "Upon receiving drugs from the BPHP[2], or an order placed with BPHP but shipped by the wholesaler or manufacturer… a minimum, two (2) DOH personnel shall verify the shipment and certify the receipt."

Biomedical Waste

- **Biomedical waste was not stored safely in patient rooms, nursing stations, labs, and the pharmacy.**
  - **Frequency of Occurrence: 6 of 11 CHDs tested**
  - **Recurring Issue: No**

  Rule 64E-16.002(2), Florida Administrative Code (F.A.C), defines biomedical waste as "Any solid or liquid waste which may present a threat of infection to humans, including nonliquid tissue, body parts, blood, blood products, and body fluids from humans and other primates; laboratory and veterinary wastes which contain human disease-causing agents; and discarded sharps."

[2] Bureau of Public Health Pharmacy

Rule 64E-16.004(1)(c), F.A.C, states, "Indoor storage areas shall have restricted access and be designated in the written operating plan. They shall be located away from pedestrian traffic, be vermin and insect free, and shall be maintained in a sanitary condition"

Rule 64E-16.004(2)(d), F.A.C., states, "Sharps shall be discarded at the point of origin into single use or reusable sharps containers… Permanently mounted sharps container holders shall bear the phrase and the international biological hazard symbol…"

Patient Privacy Rights

- **A written statement was not provided to clients supporting whether the collection of the individual's social security number (SSN) is authorized or mandatory under federal or state law.**
  - **Frequency of Occurrence: 1 of 8 CHDs tested**
  - **Recurring Issue: No**

Section 119.071(5)(a), F.S., states, "An agency collecting an individual's social security number shall provide that individual with a copy of [a] written statement." It further states, "The written statement also shall state whether collection of the individual's social security number is authorized or mandatory under federal or state law."

Retention, Archiving, and Disposition of Records

- **An annual review was not conducted to identify records for destruction.**
  - **Frequency of Occurrence: 2 of 10 CHDs tested**
  - **Recurring Issue: No**

Section III(B)(2), DOHP 4-A2-9, *Records Management*, instructs staff to "Create a list or inventory of records to help identify and describe the type of record(s) on hand. The Records Inventory Worksheet is a good resource to use. Review the inventory annually to determine those records eligible for disposition."

Building Safety & Physical Security

- **Semi-annual safety inspections were not conducted.**
  - **Frequency of Occurrence: 2 of 11 CHDs tested**
  - **Recurring Issue: Yes**

Section II(E)(4), DOHP 4-A2-11, *Safety and Loss Prevention Program Requirements*, explains, "The local safety coordinator is responsible for…[c]onducting semi-annual safety inspections and reporting results to upper management and Agency Safety Officer."

- **Fire safety documents were not kept.**
  - **Frequency of Occurrence: 3 of 11 CHDs tested**
  - **Recurring Issue: No**

Section IV(F)(5), DOHP 4-A2-11, *Safety and Loss Prevention Program Requirements*, explains, "Safety coordinators must maintain safety records according to applicable records management retention requirements. This includes, but is not limited to...Fire safety documents such as the fire safety plan, rosters used during a fire drill, a record of fire drill dates and times and the evacuation maps."

Vehicles

- **Doors were not locked on all state/county vehicles maintained by the CHD while not in use.**
  - **Frequency of Occurrence: 3 of 11 CHDs tested**
  - **Recurring Issue: Yes**

Section IV(A)(6)(i), DOHP 4-A2-7, *Management and Operation of Vehicles and Mobile Equipment*, explains, "Vehicle operators must…[t]ake reasonable measures to ensure the safety and protection of the assigned vehicles, including any state-owned or county-owned equipment stored in the vehicle overnight. When possible, remove equipment from the vehicle."

Section IV(E)(1)(c), DOHP 4-A2-7, *Management and Operation of Vehicles and Mobile Equipment*, explains that employes should "Lock the vehicle when not in use. Secure vehicles dispatched overnight and remove all personal and state-issued property."

- **Documentation was not available to support state/county vehicle usage was reviewed bi-annually, and personal vehicle usage was reviewed annually.**
  - **Frequency of Occurrence: 2 of 11 CHDs tested**
  - **Recurring Issue: No**

Section IV(A)(2)(c), DOHP 4-A2-7, *Management and Operation of Vehicles and Mobile Equipment*, explains, "Division/office directors, CHD directors/administrators, or their designees, must …[r]eview vehicle usage bi-annually. Review personal vehicle usage annually, and if applicable, use of rental cars in lieu of state-owned vehicles. Make recommendations for re-evaluation of vehicle assignments."

Cash Controls

- **Access controls to safes (such as combinations and keys) were not being changed when staff with access left the CHD or changed roles where access was no longer authorized.**
  - **Frequency of Occurrence: 2 of 11 CHDs tested**
  - **Recurring Issue: Yes**

Section II(B), DOHP 4-A1-18, *Internal Controls and Review*, explains, "All division, offices, and CHDs are responsible for safeguarding assets and information, and ensuring the establishment of, and adherence to, internal controls and segregation of duties."

- **The mail opener was not independent of the cash collection process.**
  - **Frequency of Occurrence: 3 of 11 CHDs tested**
  - **Recurring Issue: Yes**

Section IV(D)(1)(a), DOHP 4-A1-18, *Internal Controls and Review*, explains, "The mail opener must be independent of the cash collection process (i.e., they cannot be a deposit preparer or a cashier)."

- **Sufficient separation of duties was not present to ensure that no one person had control over the entire cash handling and change funds process.**
  - **Frequency of Occurrence: 2 of 11 CHDs tested**
  - **Recurring Issue: No**

Section (IV)(D)(2)(e), DOHP 4-A1-18, *Internal Controls and Review*, explains, "Persons having access to cash collections must not perform any other duties within the cash collection process (e.g., receive and open mail, prepare deposits, maintain account records or bank accounts, generate cash balance reports)."

Purchasing

- **Sufficient segregation of duties was not present among purchasing, receiving, and accounts payable roles.**
  - **Frequency of Occurrence: 2 of 11 CHDs tested**
  - **Recurring Issue: Yes**

Section IV(D)(8)(a), DOHP 4-A1-18, *Internal Controls and Review*, explains, "There must be separation among purchasing, receiving, and accounts payable duties. For example, accounts payable staff must not purchase or receive goods or services."

WIC

- **Expired formula was still available for dispensing to clients.**
  - **Frequency of Occurrence: 2 of 8 CHDs tested**
  - **Recurring Issue: No**

  DOH Manual 150-24, *Special Supplemental Nutrition Program for Women, Infants, and Children, Procedural Manual*, explains, "Out-dated formula should be disposed of by opening each can/pouch/box… The products on hand and the issuance records and inventory must be reconciled by a monthly physical count of the stock."

We recommend Office of Deputy Secretary for County Health Systems management discuss these areas of concern with all CHDs and take actions deemed appropriate to improve statewide operations.

SUPPLEMENTAL INFORMATION

OIG Staff Participating on this Review:

- Site Visit Evaluators: Michael J. Bennett, CIA, CGAP, CIG, Inspector General
  Ashlea K. Mincy, CIA, CIG, CIGA, Director of Auditing
  Brian K. Hamilton, CISA, Senior Management Analyst II
  James N. McAllister, Senior Management Analyst II
  Molly E. Donovan, CIGA, Senior Management Analyst II
  Monica Y. Blakely, CIGI, Inspector Specialist
- Reviewers: Ashlea K. Mincy, CIA, CIG, CIGA, Director of Auditing
  Brian K. Hamilton, CISA, Senior Management Analyst II
- Supervisor: Michael J. Bennett, CIA, CGAP, CIG, Inspector General

Methodology:

Our methodology included visiting selected CHDs to interview personnel, inspect facilities, observe operations, review documentation, and a review of the following regulatory authority:

- Code of Federal Regulations, Title 28, § 36.201
- Section 119.071(5)(a), F.S.
- Rule 1B-24.003(9)(a), F.A.C.;
- Rule 61N-1.013, F.A.C.;
- Rule 64E-16.002, F.A.C.;
- Rule 64E-16.003, F.A.C.;
- Rule 64E-16.004, F.A.C.;
- DOHP 3-1, *Incident Reporting*;
- DOHP 4-A1-6, *Change Funds;*
- DOHP 4-A1-18, *Internal Control and Review*;
- DOHP 4-A2-1, *Purchasing*;
- DOHP 4-A2-7, *Management and Operation of Vehicles and Mobile Equipment*;
- DOHP 4-A2-9, *Records Management*;

- DOHP 4-A2-11, *Safety and Loss Prevention Program Requirements*;
- DOHP 4-E-4(III)(A), *Data Management*;
- DOHP 4-E-7, *Appropriate Use and Safeguarding of Social Security Numbers*;
- DOHP 50-10-23, *Information Security and Privacy Policy*;
- DOHP 56-66-18, *Accounts* Receivable;
- DOHP 395-1-19, *Public Health Pharmacy Policies and Procedures for County Health Departments*;
- IOP 57-07-22, *Cash Handling;*
- NIST Special Publication 800-53 rev5 *Security and Privacy Controls for Information Systems and Organizations*;
- DOH Manual 150-24, *Special Supplemental Nutrition Program for Women, Infants, and Children, Procedural Manual*; and
- *Chief Deputy Registrar Operations Manual.*

Additional Information:
Section 20.055, F.S., charges the Department's OIG with responsibility to provide a central point for coordination of activities that promote accountability, integrity, and efficiency in government.

This project was not an audit, as industry-established auditing standards were not applied. Internal Audit Unit procedures for the performance of reviews were followed and used during this project. This project was conducted in compliance with Quality Standards for Inspections, Evaluations, and Reviews by Offices of Inspector General as recommended by *Principles and Standards for Offices of Inspectors General*, Association of Inspectors General.

We want to thank management and staff of each CHD visited for providing their cooperation and assistance to us during this review.

Copies of all final reports are available on our website at **www.FloridaHealth.gov** **(search: internal audit)**. If you have questions or comments, please contact us by the following means:

Address:
4052 Bald Cypress Way, Bin A03, Tallahassee, FL 32399

Email:
inspectorgeneral@flhealth.gov

Phone:
850-245-4141

APPENDIX A: MANAGEMENT RESPONSE

	Recommendation	Management Response
1	*We recommend Office of Deputy Secretary for County Health Systems management discuss these areas of concern with all CHDs and take actions deemed appropriate to improve statewide operations.*	We concur. Management action completed. Deputy Secretary for County Health Systems Mark Lander reviewed the findings with the local health officers on Wednesday, June 17, 2026, during the statewide meeting. *Contact:* Becky Keyes