July 31, 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 review report # R-2526-001, *The Department's Disaster Recovery Plan*. The report provides an independent evaluation of the Department of Health's Continuity of Operations Plan, associated critical information technology resources, and the testing of the plan and resources.

The audit was conducted by Brian Hamilton, CISA, Senior Management Analyst II, and supervised by Ashlea K. Mincy, CIA, CIG, CIGA, Director of Auditing.

Management agreed with the finding identified in the report. We will provide you a status update in six months detailing the progress management has made toward addressing the proposed corrective action included in Appendix A of the report.

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

Sincerely,

Michael J. Bennett

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

MJB/bkh
Enclosure

cc: Melinda M. Miguel, Chief Inspector General, Executive Office of the Governor
Samantha Perry, CPA, Office of the Auditor General
Lauren Cassedy, Chief of Staff
Melissa Jordan, MS, MPH, Interim Deputy Secretary for Health
Mike Mason, Assistant Deputy Secretary for Health
Steve McCoy, Director, Division of Emergency Preparedness and Community Support
Robert Mills, EMS Preparedness Coordinator, Division of Emergency Preparedness and Community Support
Ashlea K. Mincy, CIA, CIG, CIGA, Director of Auditing

FLORIDA DEPARTMENT OF HEALTH
OFFICE OF INSPECTOR GENERAL

The Department's Disaster Recovery Plan

Report # R-2526-001 • July 31, 2026

Purpose of this project:
In accordance with the Department of Health (Department), Office of Inspector General's (OIG) 2025-2026 Fiscal Year Audit Plan, we reviewed and evaluated the Department's Disaster Recovery Plan.[1]

What we examined:
The Department's Continuity of Operations Plan (COOP) for compliance with requirements contained in section 252.365, Florida Statutes (F.S.) and Rule 60GG-2, Florida Administrative Code (F.A.C.).

Summary of results:
We determined the Department has a robust disaster preparedness plan in place to ensure the continuity of Department mission essential operations in the event of a disaster. However, we identified the following opportunity for improvement that management should address:

- The Department's COOP, as a whole, and the accompanying critical information technology (IT) components have not been tested annually, as required by F.A.C.

Additional details follow below. Management's response to the issues noted in this report may be found in **Appendix A**.

Background

Section 252.365, F.S., requires Agencies to develop and maintain a disaster preparedness plan that is comprehensive and effective to ensure continuity of essential state functions under all circumstances, including, but not limited to, a pandemic or other public health emergency. The Department's current COOP was approved by the State Surgeon General on February 6, 2025, and was approved by the Florida Department of Emergency Management on July 16, 2025.

Detailed Results and Recommendation

Our review identified the following opportunity to improve effectiveness and efficiencies in operations:

1. The Department's COOP, as a whole, and the accompanying critical IT components have not been tested annually, as required by F.A.C.

[1] For the purposes of this engagement, the terms "Disaster Recovery Plan", "Continuity of Operations Plan (COOP)", and Disaster Preparedness Plan refer to the same document and are interchangeable.

- Section 252.365(3) F.S. states, "Emergency coordination officers shall ensure that each state agency and facility, such as a prison, office building, or university, has a disaster preparedness plan that is coordinated with the applicable local emergency management agency and approved by the division.
    - (b) The plan must include, at a minimum, the following elements: identification of essential functions, programs, and personnel; procedures to implement the plan and personnel notification and accountability; delegations of authority and lines of succession; identification of alternative facilities and related infrastructure, including those for communications; identification and protection of vital records and databases; provisions regarding the availability of, and distribution plans for, personal protective equipment; and schedules and procedures for periodic tests, training, and exercises."
- Rule 60GG-2.006(1), F.A.C., states, "Each Agency shall execute and maintain recovery processes and procedures to ensure restoration of systems or assets affected by Cybersecurity Incidents.
    - (e) IT disaster recovery plans shall be tested at least annually; results of the annual exercise shall document plan procedures that were successful and specify any modifications required to improve the plan."
- The OIG requested and reviewed documentation related to COOP testing and the testing of four IT resources listed as mission critical in Attachment A of the COOP.
- We determined that annual testing of the COOP and three of four (75%) listed mission critical IT resources had not been performed over the last two years.
- Failure to test the COOP and associated IT resources as a whole does not provide assurance the COOP is sound and could result in failure in the event of an actual emergency that requires plan activation.

We recommend the Bureau of Preparedness and Response develop and implement a plan to test the COOP and associated IT resources annually, in accordance with Rule 60GG-2.006(1)(e), F.A.C.

SUPPLEMENTAL INFORMATION

OIG Staff Participating on this Review:

- Auditors: Brian K. Hamilton, CISA, Senior Management Analyst II
- Reviewer: Ashlea K. Mincy, CIA, CIG, CIGA, Director of Auditing
- Supervisor: Michael J. Bennett, CIA, CGAP, CIG, Inspector General

Methodology:

Our methodology included reviewing the COOP and associated documentation submitted by the Division of Emergency Preparedness and Community Support as well as documentation of IT testing submitted by the Office of Information Technology, and a review of the following regulatory authority:

- Section 252.365, F.S.; and,
- Rule 60GG-2 F.A.C.

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 in the Department's Division of Emergency Preparedness and Community Support and Office of Information Technology for the information and documentation they provided, and for their cooperation throughout the project.

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:	**Email:**	**Phone:**
4052 Bald Cypress Way, Bin A03, Tallahassee, FL 32399	*inspectorgeneral@flhealth.gov*	*850-245-4141*

APPENDIX A: MANAGEMENT RESPONSE

	Recommendation	Management Response
1	*We recommend the Bureau of Preparedness and Response develop and implement a plan to test the COOP and associated IT resources annually, in accordance with Rule 60GG-2.006(1)(e), F.A.C.*	We concur. • Currently Department Divisions, Offices, and Bureaus are working on reviewing and updating existing COOP plans or writing new plans. Once complete these plans will be submitted to the Department COOP Coordinator for review and approval. • Once the plans are approved, all work unit COOP Coordinators will work with the Department COOP Coordinator and the Bureau of Preparedness and Response (bureau) Training and Exercise Section to develop a multi-year plan for annual testing and exercise of the different components of their COOP plans. This could include collaborative discussion-based (seminar, workshop, or tabletop) and operational (functional and full-scale) exercises, involving other work units, agencies, and external partner organizations. Developing a multi-year exercise schedule will help promote plan readiness and viability, while annual review and update of unit COOP plans will ensure that the lessons learned from annual exercises are incorporated into the plan. • Work units, in coordination with the Department COOP Coordinator, will then begin planning and executing their specific exercises. Exercises will be staggered throughout the year. Not all units will necessarily be conducting the same kind of exercise at the same time, but the units may exercise together based on shared physical space or mission critical tasks. Their individual plans will ensure that all components of a unit's COOP plan are exercised over a multi-year cycle. • Stages are projected as follows: Unit COOP Plan development/updating will be the responsibility of Unit COOP Coordinators and is projected to begin July 2026 and be completed by October 31, 2026. Plans will be reviewed and approved by Department COOP Coordinators in the Fall of 2026 as plans are submitted and are projected to be completed by December 31, 2026. Exercise planning, development, and execution will be conducted by Unit and Department COOP Coordinators, Bureau Training & Exercise Section, and Department leadership in January of 2027 and will remain ongoing. • Exercises will likely begin in Spring and Summer of 2027. The development and preparation time for an exercise can vary depending on the scope, complexity, and type of exercise. A tabletop exercise could come together in a couple of weeks while a full-scale, multi-partner functional or full-scale exercise may take several months to plan.

		• Once the exercise schedule is developed it will be included in the Department COOP Plan, maintaining a record of past and future exercises. • Division and Bureau leadership and application Subject Matter Experts were educated on the requirements of Rule 60GG-2.006(1), F.A.C. • Annual Disaster Recovery (DR) Testing will be completed on the three of four listed applications by December 15, 2026. Supporting documentation confirming test completion will be provided to the Office of Inspector General for review. As part of a continued improvement process, these critical IT resources will continue annual DR Testing. • Additional research is being conducted on applications hosted at the Northwest Regional Data Center for associated costs involved with DR Testing. *Contact:* Robert Mills *Anticipated Completion Date:* January 31, 2027