

APPENDIX P

Louisiana Division of Administration Internal Audit Plan for Fiscal Year 2020

State of Louisiana

Certification Checklist

Prepared by



LOUISIANA
Office of
COMMUNITY
DEVELOPMENT

Division of Administration

Internal Audit Plan Fiscal Year 2020

Project No. 20-Audit Plan-001



Division of Administration
Internal Audit



Jay Dardenne
Commissioner

Marsha V. Guedry, CPA
Internal Audit Administrator

December 9, 2019

Division of Administration Internal Audit Section

1201 N. Third Street
Claiborne Building, Suite 1-170
P.O. Box 94095
Baton Rouge, Louisiana 70804-9095

Marsha V. Guedry, CPA



Yvette L. Beamon, CPA



Anthony C. Hamilton



Chakera R. Bell



Zachary A. Boothe



Sadé C. Lee



John E. "Jack" Wagar



Rosalynn R. Wilson



Caitlin G. Halphen

For questions related to this internal audit, contact Marsha Guedry,
Internal Audit Administrator, at (225) 342-2900.

Division of Administration

Internal Audit Plan (NON-IT)

Fiscal Year 2020

Reviewed by Internal Audit Staff:

| | |
|-------------------------|-----------------|
| <u>Maisha V. Guedy</u> | <u>11/27/19</u> |
| | Date |
| <u>Yvonne L. Beamon</u> | <u>11/27/19</u> |
| | Date |
| <u>Anthony Hamill</u> | <u>11/27/19</u> |
| | Date |
| <u>Chakeera Boco</u> | <u>11/27/19</u> |
| | Date |
| <u>Sidé Lee</u> | <u>11/27/19</u> |
| | Date |
| <u>Yoch Brown</u> | <u>11/27/19</u> |
| | Date |
| <u>John Zapp</u> | <u>12/2/19</u> |
| | Date |
| <u>Caitlin Halphen</u> | <u>12/2/19</u> |
| | Date |
| <u>R. Wilson</u> | <u>12/4/19</u> |
| | Date |

Executive Management:

| | |
|--------------------------------------|----------------|
| <u>Jay Dardenne</u> | <u>12/9/19</u> |
| Jay Dardenne, Commissioner | Date |
| <u>Barbara Goodson</u> | <u>12/6/19</u> |
| Barbara Goodson, Deputy Commissioner | Date |

Division of Administration
Overall Internal Audit Plan
Fiscal Year 2020

This page is intentionally blank.

Background Information

The Division of Administration (DOA) is the state's central management, administration, and support agency. It is headed by the Commissioner of Administration who is appointed by the Governor. For fiscal year 2020, DOA's Internal Audit Section is providing internal audit coverage for agencies and sections within DOA and certain agencies within the Office of the Governor. These agencies and sections administer over \$3.2 billion in total budgeted funds. In addition, these agencies and sections maintain approximately 1,700 employees. Direct federal funds expended during fiscal year 2019 total approximately \$580 million for these agencies and sections. The majority of these funds are from the U.S. Department of Housing and Urban Development (HUD) for the Office of Community Development's Disaster Recovery Unit (OCD/DRU). Additional federal funds totaling approximately \$31 million were funds received indirectly from U.S. Department of Homeland Security's Federal Emergency Management Agency (FEMA) through the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) and from HUD involving East Baton Rouge entitlement funds.

DOA's Internal Audit Section provides coverage to 21 individual sections and agencies under the oversight of DOA. Coverage is also provided to two other agencies within the Governor's Office for a total of 23 individually operating agencies and sections. Some of these agencies and sections are further divided into smaller units.

The DOA Internal Audit Section is charged with establishing an overall audit strategy for determining the agencies, sections, and functions that are of higher risk and have a need for internal audit resources each fiscal year. The DOA Internal Audit Section applies professional standards and guidelines developed by the Institute of Internal Auditors (IIA) in developing the Internal Audit Plan. These standards and guidelines recognize that an audit plan and timeline benefit those agencies and sections covered by:

- Establishing what sections, programs, agencies, contracts, or other areas will be prioritized for audit on an annual basis.
- Permitting an efficient allocation of limited internal audit resources.
- Providing a flexible basis for managing audit personnel.
- Eliminating the potential for overlapping audits with other audit organizations.

Principles for Developing the Internal Audit Plan

An audit plan should provide practical guidance and an authoritative framework for determining where internal audit resources should be focused. The following basic principles were considered in developing the fiscal year 2020 Internal Audit Plan for agencies and sections covered:

- Consideration was given to the audit interests, responsibilities, and concerns of management in fulfilling their roles within DOA.
- Audit resources are limited and therefore prohibit auditing one hundred percent of all areas of risk each year.

Division of Administration
Overall Internal Audit Plan
Fiscal Year 2020

- The audit plan will function as a flexible and dynamic tool which can be adjusted throughout the year to meet the changing risks and priorities of the DOA.
- The audit plan gives consideration of work accomplished by other auditors.
- The audit plan is created with the understanding that there are inherent risks and limitations with any method or system of prioritizing audits. As a result, the risk factors which comprise an audit plan will be periodically evaluated and modified when necessary, in order to improve the audit process.

Procedures for Developing the Internal Audit Plan:

1. We determined that DOA's Internal Audit Section will provide coverage to the following individual agencies or sections:
 - Office of Aircraft Services
 - Office of Facility Planning and Control (FP&C)
 - Louisiana Federal Property Assistance Agency (LFPAA)
 - Louisiana Property Assistance Agency (LPAA)
 - Office of Community Development, Non Disaster Community Development Block Grant (OCD/CDBG)
 - Office of Community Development, Disaster Recovery Unit (OCD/DRU)
 - Office of Community Development, Louisiana Government Assistance Program, and Community Water Enrichment Fund (OCD/LGAP/CWEF)
 - Office of Elderly Affairs (OEA)
 - Louisiana Public Defender Board (LPDB)
 - Office of Finance and Support Services (OFSS)
 - Office of Group Benefits (OGB)
 - Office of General Counsel (OGC)
 - Office of Human Resources (OHR)
 - Office of Planning and Budget (OPB)
 - Office of Risk Management (ORM)
 - Office of State Buildings (OSB)
 - Office of State Lands (OSL)
 - Office of State Procurement (OSP)
 - Office of State Travel (OST)
 - Office of State Register (OSR)
 - Office of Statewide Reporting and Accounting Policy (OSRAP)
 - Office of State Uniform Payroll (OSUP)

Division of Administration
 Overall Internal Audit Plan
 Fiscal Year 2020

In addition to these 22 agencies and sections, the Office of Technology Services (OTS) comprises DOA's Information Technology (IT) function. This agency is included in a separate audit plan specifically related to the IT function.

There are a total of 23 agencies and sections covered by DOA's Internal Audit Section.

2. Risk is the concern about the probable effects of an uncertain environment. A risk assessment is the identification, measurement, and prioritization of risks. Management uses controls to mitigate some risks, but risks cannot be eliminated entirely. A risk assessment was used to identify, measure, and prioritize risks so that audit efforts can be directed to the areas within the DOA showing the greatest concern.
3. In an effort to evaluate risk and identify what agencies and sections would benefit from an audit by the Internal Audit Section, we asked each section or agency head to complete a risk assessment questionnaire. The results of the questionnaires were used to help determine where audit resources should be focused in fiscal year 2020. In addition, this risk assessment instrument identifies where internal controls may need to be strengthened and where operations may need to become more efficient.
4. The questionnaire was divided into nine distinct areas and included several questions under each area. Each area was assigned a particular weight factor. The weight factors are reviewed each year and are based on auditor judgment and consideration of the importance of each area as it relates to risk. The weight factors for fiscal year 2020 for the nine areas are as follows:

| Risk Factor | Weight |
|---|---------------|
| Time and Results of Previous Audits | .08 |
| Operational Changes | .13 |
| Volume of Financial Activity | .18 |
| Internal Control Environment | .19 |
| Experience and Training/Complexity | .08 |
| Information Technology and Data Processing Subsystems | .13 |
| Disaster Recovery and Backup Systems | .05 |
| Fraud Risk Factors | .08 |
| Outsourcing Internal Controls | .08 |
| Total | 1.00 |

5. Within each area of the questionnaire, the responses to the questions were assigned a numeric rating of risk anywhere from 1 (lowest risk) to 5 (highest risk). The completed questionnaires were evaluated, and the response to each question determined the risk rating given to that question.
6. The ratings of each of the responses to the questions within the nine major areas of risk were totaled by area. Each total was divided by the number of questions in the area to arrive at an average overall risk for that area.

Division of Administration
Overall Internal Audit Plan
Fiscal Year 2020

7. The average risk ratings from each of the nine major areas of risk were weighted according to the factors noted previously. The results were then totaled by each agency and section to determine a total overall risk factor.
8. Each agency and section was ranked according to the overall risk calculated. This ranking process identified Office of Community Development-Disaster Recovery Unit (OCD/DRU) as having the highest overall risk. (See Exhibit B)
9. The average risk for each factor was also identified by each agency and section. (See Exhibit B)
10. In addition to the responses to the risk assessment questionnaires, other factors were used in determining a final risk assessment for each individual agency or section. The other factors include:
 - Size of fiscal year 2020 budget and the administration of direct federal funds or federal funds received from other state agencies.
 - Size of staff.
 - External and internal audit findings reported on certain agencies and sections.
 - Significant media issues reported.
 - Additional interest or concern of the Commissioner, Deputy Commissioner, Executive Counsel, Assistant Commissioners or individual section or agency heads.
 - Evidence or substantive allegation of problems or wrongdoing.
 - Potential for savings, additional revenue, and/or service improvement.
 - Exposure to loss of resources due to large expenditures or inherent program risk.
 - Availability of staff and/or resources to conduct the audit.
11. Once consideration was given to all risk factors, a final risk assessment was made for each individual agency or section. The risk assessment identifies those agencies and sections where audit resources should be used during fiscal year 2020. See the final risk assessments by individual section or agency in Exhibit C.
12. Using the results of the risk assessment questionnaires as well as the additional criteria discussed previously in #10, an overall audit work schedule for DOA's Internal Audit Section was developed for fiscal year 2020. Some of the audits or projects that are scheduled to begin during fiscal year 2020 may flow into fiscal year 2021 depending on the duration of the projects. The internal audits currently in progress and those scheduled to be conducted as a result of the fiscal year 2020 risk assessment are presented in Exhibit A.
13. All of the audits conducted as a result of this audit plan will be done so according to the applicable auditing standards issued by the Institute of Internal Auditors. Those standards are titled "*The International Standards for the Professional Practice of Internal Auditing.*"

Fiscal Year 2020
DOA Internal Audit Work Schedule (Non-IT)
TBD=To Be Determined

| Project/Audit Number & Objective | Section | Audit Type | Date Issued/Completed |
|---|-------------------|----------------------------|-----------------------|
| Audits In Progress | | | |
| <u>17-STANDARDS UPDATE-010</u> - Update Internal Procedures for IIA Standards Revisions | Internal Audit | Special Project | October 23, 2019 |
| <u>18-AIRCRAFT-OPER-011</u> -Procedures/General Operational - Aircraft | Aircraft Services | Control/Compliance | October 1, 2019 |
| <u>19-FP&C OPER AUDIT-005</u> - Facility Planning & Control - Operational Audit | FP&C | Control/Compliance | August 6, 2019 |
| <u>19-DOA-TRAVEL AUDIT-008</u> - Audit of DOA Travel | DOA | Control/Compliance | In Progress |
| <u>19-OEA MONITORING COAs-011</u> - Monitoring Process - Councils on Aging | OEA | Control/Compliance | August 6, 2019 |
| <u>19-FOLWUP Unused Telecomm Lines-014</u> - Follow-up Audit for Telecommunication Lines - | OTS | Follow-up | In Progress |
| <u>19-INT SELF-ASSMT-016</u> - Internal Audit Self Assessment | Internal Audit | Special Project | In Progress |
| <u>19-Record Retention - Archives Project-018</u> - 2019 Project to review record retention schedule and archives files | Internal Audit | Special Project | In Progress |
| <u>19-LFPAA-OPER AUDIT-019</u> - General Operational Audit - LFPAA | LFPAA | Control/Compliance | November 8, 2019 |
| <u>19-EVAL SUMM-022</u> - FY '19 Self-Assmt/Eval Summary - DOA Internal Audit | Internal Audit | Special Project | October 9, 2019 |
| <u>20-AUDIT PLAN-001</u> - FY 2020 Risk Assessment/Audit Plan (Non-IT) | DOA | Risk Assessment/Audit Plan | In Progress |
| <u>20-FY 19-LLA REP LETRS-003</u> - Compiling FY 19 DOA Rep Letters for LLA | Internal Audit | Special Project | July 3, 2019 |
| <u>20-FOLWUP DOA PMTS-004</u> - Follow-up to DOA Payments Audit | DOA | Follow-up | In Progress |
| <u>20-FY 19 Annual Rpt to Comm-005</u> - FY 2019 Annual Report to the Commissioner | Internal Audit | Special Project | September 6, 2019 |
| <u>20-FOLWUP-LPDB OPER-006</u> - Follow-up Audit LPDB | LPDB | Follow-up | In Progress |
| <u>20-OCD/DRU Gen'l Oper Audit-007</u> - General Operational Audit - OCD/DRU | OCD/DRU | Control/Compliance | In Progress |
| <u>20-DOA Time/Attend Audit-008</u> - Audit of Time/Attendance - DOA | DOA | Control/Compliance | In Progress |
| <u>20-OSRAP VENDOR CHANGES-010</u> - Review of Process for making changes to Vendor info. - OSRAP | OSRAP | Control/Compliance | In Progress |
| <u>20-GEN OPER PGM UPDATE-011</u> - Update to the General Audit Program - Internal Audit | Internal Audit | Special Project | In Progress |

This plan is monitored on a monthly basis and modified to reflect actual activities, dates, etc.

Fiscal Year 2020
DOA Internal Audit Work Schedule (Non-IT)
TBD=To Be Determined

| Project/Audit Number & Objective | Section | Audit Type | Date Issued/Completed |
|--|----------------|--------------------|------------------------------|
| <u>20-OCD/LGAP Gen'l Oper Audit-012</u> - Audit of various areas of OCD/LGAP | OCD/LGAP | Control/Compliance | In Progress |
| <u>20-LPAA FLEET AUDIT-013</u> - Audit of Fleet Management within LPAA | LPAA | Control/Compliance | In Progress |
| Audits Planned | | | |
| <u>20-OSUP Data Analytics Audit-XXX</u> | OSUP | Control/Compliance | TBD |
| <u>20-OFSS-CUST SVC SURV #2-XXX</u> | OFSS | Control/Compliance | TBD |
| <u>20-FOLWUP Vendor Audit-XXX</u> | DOA-wide | Follow-up | TBD |
| <u>20-FOLWUP OSL-LLA ISSUES-XXX</u> | OSL | Follow-up | TBD |
| <u>20-OGC Gen'l Oper Audit-XXX</u> | OGC | Control/Compliance | TBD |
| <u>20-OHR HIRING/EXITING-XXX</u> | OHR | Control/Compliance | TBD |
| <u>20-OSB Gen'l Oper Audit-XXX</u> | OSB | Control/Compliance | TBD |
| <u>20-OSP Gen'l Oper Audit-XXX</u> | OSP | Control/Compliance | TBD |
| <u>20-OSRAP-OPER AUDIT-XXX</u> | OSRAP | Control/Compliance | TBD |
| <u>20-FY 20 EVAL SUMM-XXX</u> | Internal Audit | Special Project | TBD |
| <u>20-CNO Annual Procedures-XXX</u> | Internal Audit | Special Project | TBD |

This plan is monitored on a monthly basis and modified to reflect actual activities, dates, etc.

Division Of Administration
 Overall Audit Plan
 Risk Assessment Factors and Ratings
 FYE 6/30/20

| W/P | F1 | F2 | F3 | F4 | F5 | F6 | F7 | F8 | F9 | TOTAL | NAME |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|----------|
| Reference | 0.08 | 0.13 | 0.18 | 0.19 | 0.08 | 0.13 | 0.05 | 0.08 | 0.08 | 1.00 | |
| DOA Non-IT Agencies/Sections | | | | | | | | | | | |
| C-2-c-6 | 1.5000 | 4.3333 | 4.8000 | 2.8947 | 3.3333 | 1.8889 | 2.0000 | 1.5000 | 3.1429 | 3.0810 | OCD-DRU |
| Office of Community Development - DRU | | | | | | | | | | | |
| C-2-c-10 | 4.0000 | 2.6667 | 2.0000 | 2.5263 | 3.5000 | 2.6667 | 5.0000 | 2.0000 | 3.4286 | 2.8176 | OGC |
| Office of General Counsel | | | | | | | | | | | |
| C-2-c-16 | 2.5000 | 2.6667 | 2.4000 | 3.3125 | 3.6667 | 2.7778 | 3.0000 | 2.1250 | 2.5714 | 2.7882 | OSL |
| Office of State Lands | | | | | | | | | | | |
| C-2-c-1 | 1.0000 | 4.6667 | 2.0000 | 3.1579 | 3.5000 | 2.3333 | 3.0000 | 1.8000 | 2.7143 | 2.7411 | Aircraft |
| Aircraft Services | | | | | | | | | | | |
| C-2-c-22 | 2.7500 | 3.6667 | 2.6000 | 2.5789 | 3.8333 | 1.6667 | 3.0000 | 1.7500 | 3.0000 | 2.7080 | LPDB |
| Louisiana Public Defender Board | | | | | | | | | | | |
| C-2-c-8 | 1.5000 | 2.0000 | 4.0000 | 2.8947 | 2.8333 | 2.1111 | 3.0000 | 1.5000 | 3.5714 | 2.7068 | OEA |
| Office of Elderly Affairs | | | | | | | | | | | |
| C-2-c-14 | 2.5000 | 2.0000 | 3.8000 | 2.6842 | 2.8333 | 2.0000 | 3.0000 | 1.1000 | 3.8571 | 2.6872 | ORM |
| Office of Risk Management | | | | | | | | | | | |
| C-2-c-4 | 2.7500 | 2.3333 | 2.6000 | 3.0526 | 3.3333 | 1.5556 | 3.0000 | 1.5000 | 4.0000 | 2.6702 | LPAA |
| La Property Assistance Agency (806) | | | | | | | | | | | |
| C-2-c-15 | 3.7500 | 2.0000 | 2.4000 | 2.9474 | 2.8333 | 1.6667 | 3.0000 | 2.6250 | 3.4286 | 2.6296 | OSB |
| Office of State Buildings | | | | | | | | | | | |
| C-2-c-2 | 1.5000 | 2.6667 | 2.6000 | 2.6842 | 3.8333 | 1.6667 | 2.0000 | 2.2500 | 3.8571 | 2.5566 | FP&C |
| Facility Planning and Control (115) | | | | | | | | | | | |
| C-2-c-9 | 1.7500 | 2.0000 | 4.2000 | 2.7368 | 3.6667 | 1.8889 | 3.0000 | 1.1000 | 1.0000 | 2.5329 | OFSS |
| Office of Finance and Support Services | | | | | | | | | | | |
| C-2-c-12 | 2.2500 | 3.0000 | 2.6000 | 3.0526 | 3.3333 | 2.2222 | 1.5000 | 2.3750 | 1.0000 | 2.5186 | OHR |
| Office of Human Resources | | | | | | | | | | | |
| C-2-c-19 | 2.2500 | 2.0000 | 2.6000 | 2.3684 | 2.8333 | 2.0000 | 3.0000 | 1.7000 | 2.8571 | 2.3592 | OSRAP |
| Office of State Reporting and Accounting Policy | | | | | | | | | | | |
| C-2-c-20 | 3.5000 | 1.6667 | 3.6000 | 3.0000 | 3.0000 | 1.7778 | 2.0000 | 1.6000 | 1.0000 | 2.3138 | OSUP |
| Office of State Uniform Payroll | | | | | | | | | | | |
| C-2-c-7 | 4.0000 | 1.6667 | 3.6000 | 2.3684 | 3.3333 | 1.5000 | 1.0000 | 1.0000 | 3.8571 | 2.3063 | OCD-LGAP |
| Office of Community Development - LGAP/CWEP | | | | | | | | | | | |
| C-2-c-17 | 2.0000 | 1.3333 | 2.6000 | 2.7368 | 3.6667 | 2.0000 | 3.0000 | 1.6000 | 1.0000 | 2.2327 | OSP |
| Office of State Procurement | | | | | | | | | | | |
| C-2-c-11 | 2.5000 | 1.6667 | 1.0000 | 2.7368 | 3.1667 | 1.8889 | 2.0000 | 2.1000 | 3.8571 | 2.1921 | OGB |
| Office of Group Benefits | | | | | | | | | | | |
| C-2-c-3 | 1.7500 | 1.0000 | 2.2000 | 2.7500 | 2.8333 | 1.5556 | 1.0000 | 1.9000 | 2.2857 | 2.1622 | LFPA |
| La Federal Property Assistance Agency (807) | | | | | | | | | | | |
| C-2-c-18 | 3.0000 | 2.0000 | 2.0000 | 2.3158 | 3.3333 | 1.6667 | 1.0000 | 1.7500 | 2.4286 | 2.1276 | OSR |
| Office of State Register | | | | | | | | | | | |
| C-2-c-5 | 1.5000 | 1.6667 | 3.4000 | 2.3684 | 3.6667 | 1.5556 | 1.0000 | 1.0000 | 1.0000 | 2.1042 | OCD-CDBG |
| Office of Community Development - CDBG | | | | | | | | | | | |
| C-2-c-21 | 2.5000 | 1.0000 | 1.0000 | 2.5263 | 2.8333 | 2.2222 | 3.0000 | 1.0000 | 3.1429 | 1.9870 | OST |
| Office of State Travel | | | | | | | | | | | |
| C-2-c-13 | 2.0000 | 1.3333 | 1.0000 | 3.2105 | 3.1667 | 1.8889 | 2.0000 | 1.5000 | 1.0000 | 1.9222 | OPB |
| Office of Planning and Budget | | | | | | | | | | | |

DOA IT Section/Agency

| | | | | | | | | | | | |
|-------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----|
| C-2-c-23 | 1.7500 | 2.6667 | 2.6000 | 2.5263 | 3.0000 | 1.6667 | 3.0000 | 2.0000 | 3.1429 | 2.4528 | OTS |
| Office of Technology Services (815) | | | | | | | | | | | |

Formulas and Instructions:

- Alter the weights of the risk factors in Cells C4...J4 to suit your risk model. The weights should sum to 1.00 (shown in Cell L4).
- Enter the auditable units of the audit universe in column B. The associated Work paper Numbers may be assigned and entered in column A. Evaluate each auditable unit by assigning a score (1= low, 5= high) for each risk factor used in the model. The total risk score will be shown in column L. The score is based on the risk assessment questionnaire. There are 9 sections in the questionnaire, and the score for each section will be an average of the answered questions in that section.
- The scores for each of the 9 sections are then multiplied by the weight for that particular risk factor. Then all 9 of the weighted scores are added for a total score. The spreadsheet data may be sorted (recommended) to prioritize the auditable units.
- This spreadsheet contains a tab for each agency represented in Column A. Responses from questionnaires for each agency is listed on their respective tab. Macros calculate the weighted score for each category and the numerical value is shown on this spreadsheet
- Highlighted in red in the table above represent the sections that have a value of 3.5 or greater in each risk factor.
- Red numbers in the total column represent the top five agencies with the highest overall risk ranking.

Division Of Administration
 Overall Audit Plan
 Final Risk Assessment by Section or Agency
 FYE 6/30/20

| DOA Agency/Section (NON IT): | FY 2020 FINAL RISK ASSESSMENT | Agency or Section Acronym |
|---|-------------------------------------|---------------------------------|
| 1 Office of Aircraft Services | High | Aircraft |
| 2 Office of Community Development, Disaster Recovery Unit | High | OCD/DRU |
| 3 Office of Elderly Affairs | High | OEA |
| 4 Office of Finance and Support Services | High | OFSS |
| 5 Office of Group Benefits | High | OGB |
| 6 Office of State Lands | High | OSL |
| 7 Office of Statewide Reporting and Accounting Policy | High | OSRAP |
| 8 Louisiana Public Defender Board | High | LPDB |
| 9 Office of Facility Planning and Control | Medium | FP&C |
| 10 Louisiana Federal Property Assistance Agency | Medium | LFPAA |
| 11 Louisiana Property Assistance Agency | Medium | LPAA |
| 12 Office of Community Development, LGAP/CWEF | Medium | OCD/LGAP/ CWEF |
| 13 Office of General Counsel | Medium | OGC |
| 14 Office of Human Resources | Medium | OHR |
| 15 Office of Planning and Budget | Medium | OPB |
| 16 Office of Risk Management | Medium | ORM |
| 17 Office of State Buildings | Medium | OSB |
| 18 Office of State Procurement | Medium | OSP |
| 19 Office of State Uniform Payroll | Medium | OSUP |
| 20 Office of Community Development, Community Development Block Grant | Low | OCD/CDBG |
| 21 Office of State Travel | Low | OST |
| 22 Office of State Register | Low | OSR |

NOTE: Audits of DOA Information Technology (IT) functions are included in a separate DOA IT Audit Plan.

The final risk assessment for DOA's IT Section (OTS) for FY 2020 is as follows:

| | | |
|--|------|-----|
| 23 Office of Technology Services (OTS) | High | OTS |
|--|------|-----|