

Audit Plan
Fiscal Year 2020-2021

Long Range Plan
Fiscal Years 2021-2022 and 2022-2023

Office of Inspector General
Internal Audit Section
Florida Department of Environmental Protection

July 1, 2020



Candie M. Fuller
Inspector General



FLORIDA DEPARTMENT OF Environmental Protection

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3900 Commonwealth Boulevard
Tallahassee, FL 32399

Ron DeSantis
Governor

Jeanette Nuñez
Lt. Governor

Noah Valenstein
Secretary

Memorandum

TO: Noah Valenstein, Secretary

FROM: Candie M. Fuller, Inspector General

SUBJECT: Audit Plan for Fiscal Year 2020-2021 and Long Range Plan for Fiscal Years 2021-2022 and 2022-2023

DATE: June 11, 2020

Attached is the Department's Annual Audit Plan for Fiscal Year 2020-2021 and Long Range Plan for Fiscal Years 2021-2022 and 2022-2023. The Audit Plan is designed to assist management's efforts to monitor and improve programs, processes and internal controls. The development of the Audit Plan was based on a review of statutory requirements, discussions with senior and key management, and a risk assessment to ensure the most efficient use of audit resources.

Please acknowledge below, acceptance of the Annual Audit Plan for Fiscal Year 2020-2021 and Long Range Plan for Fiscal Years 2021-2022 and 2022-2023.

A handwritten signature in blue ink, appearing to read "Noah Valenstein".

Noah Valenstein
Secretary
Department of Environmental Protection

06/25/2020

Date

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Office of Inspector General
Internal Audit Section
Florida Department of Environmental Protection
Audit Plan
Fiscal Year 2020-2021

INTRODUCTION

In accordance with Section 20.055(6)(i), Florida Statutes (F.S.), the Office of Inspector General Annual Audit Plan and Long Range Audit Plan has been developed based on assessment of risk to Department of Environmental Protection (Department) programs and processes. Department goals, objectives and priorities, prior audits, budgets, program funding, organizational changes, and input from Department staff were considered when developing the Audit Plan.

BACKGROUND

The Office of Inspector General was established within the Department to provide a central point for coordination of, and responsibility for activities that promote accountability, integrity, and efficiency in government. Section 20.055(2), F.S., designates responsibilities of the Inspector General, which include the following:

- Advising in the development of performance measures, standards, and procedures for the evaluation of Department programs, and assess the reliability and validity provided by the Department on performance measures and standards.
- Providing direction for, supervising and coordinating audits, investigations, and management reviews relating to the programs and operations of the Department
- Reviewing actions taken by the Department to improve program performance
- Conducting, supervising, and coordinating activities that promote economy and efficiency and prevent or detect fraud and abuse in Department programs and operations
- Reviewing and evaluating internal controls to ensure fiscal accountability, efficiency, and integrity of the Department's programs

Audits released by the Office of Inspector General are conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* published by the Institute of Internal Auditors, or where appropriate, in accordance with *Government Auditing Standards* published by the United States General Accounting Office.

AUDIT PLAN DEVELOPMENT METHODOLOGY

The Office of Inspector General Audit Plan has been developed for Fiscal Year 2020-2021 using a risk assessment. The risk assessment evaluated a number of factors to equitably identify risks associated with the programs and functions in the Department. Factors considered in the evaluation of programs and functions include:

- Value of the financial resources applicable to the program or function
- Dollar amount of program expenditures
- Statutes, rules, internal controls, procedures, and monitoring tools applicable to the program or function; concerns of management; impact on the public safety, health, and welfare
- Complexity and/or volume of activity in the program or function
- Input from Department management and staff
- Previous audits performed

Programs and functions were scored based upon these factors, then reviewed further to determine the most efficient schedule of auditing the selected programs and functions given available resources.

The following pages contain the Audit Plan for Fiscal Year 2020-2021. Included is a summary of the assigned hours by project and the available resources within the Office of Inspector General staff. The hours assigned for each project are estimates and may be revised when objectives and necessary fieldwork are determined.

Audit Plan for Fiscal Year 2020-2021

Division/Office	Project Description	Hours
Executive		
Environmental Transparency and Accountability	Audit of Agreement AT001 with the St. Johns River Water Management District for Water Quality Monitoring Enhancement	300
Department-Wide	Review of Department Consent Orders	300
Administrative Services		
Administrative Services	Review of Department Processes and Standards for Advanced Payments	300
Administrative Services	Review of Department Purchasing Card Use	300
Administrative Services	Review of Controls Over Department Property	300
Office of Technology and Information Services		
Technology and Information Services	Audit of Purchase Order B60479 with Executive Information Systems, LLC for Water Quality Software Services	300
Water Policy and Ecosystems Restoration		
Water Restoration Assistance	Review of State Revolving Loan Agreements with Miami-Dade County	300
Water Restoration Assistance	Audit of Agreement LP36030 with the City of Sanibel	300
Water Restoration Assistance	Audit of Grant LPS0019 with the City of Fanning Springs	300
Water Restoration Assistance	Review of Processes Regarding Department Responsibility for the Water Supply Restoration Funding Program under Section 376.30, F.S.	300
Environmental Assessment and Restoration	Review of Annual Quality Assurance Report Results Implementation	300
Resilience and Coastal Protection	Audit of Agreement CM841 with the University of South Florida for the Statewide Ecosystem Assessment of Coastal and Aquatic Resources (SEACAR) Database and Data Discovery Interface	300
Resilience and Coastal Protection	Audit of Agreement MV355 with Lake Monroe Harbor, Inc.	300
Resilience and Coastal Protection	Audit of Agreement 19BA2 with Bay County for the Panama City Beach Shore Protection Project	300
Resilience and Coastal Protection	Audit of Agreement 18PB7 with the City of Boca Raton for Central Boca Raton Beach Nourishment	300
Resilience and Coastal Protection	Audit of Agreement 18MI1 with Martin County for St. Lucie Inlet Management Plan Implementation	300
Resilience and Coastal Protection	Review of Beaches, Inlets, and Ports Program Permit Fee Processing	300
Resilience and Coastal Protection	Audit of Cooperative Agreement F1043 with the United States Department of Interior Fish and Wildlife Service for Living Shorelines for the Florida Panhandle	300
Water Policy and Ecosystem Projects	Audit of Agreement SW004 with Suwannee River Water Management District (SRWMD) for Alternative Water Supply Ground Recharge Wetland Project	300
Water Policy and Ecosystem Projects	Invoice Review for the Comprehensive Everglades Restoration Plan (CERP) Caloosahatchee (C43) Reservoir Project under Cooperative Agreement with the South Florida Water Management District	300

Land and Recreation		
Recreation and Parks	Operational Review of the Bureau of Design and Construction	300
Recreation and Parks	Audit of Contract CN513 with the Friends of the Island Parks Citizen Support Organization (CSO) and Midcoast Construction Enterprises, LLC.	300
Recreation and Parks	Audit of Topsail Hill Preserve State Park	300
Recreation and Parks	Audit of Marjorie Harris Carr Cross Florida Greenway	300
Recreation and Parks	Audit of Dr. Von D. Mizell-Eula Johnson State Park	300
Recreation and Parks	Audit of the Friends of Homosassa Springs Wildlife Park, Inc. Citizen Support Organization	300
Recreation and Parks	Audit of Agreement CA-0617 with Maclay Events, LLC at Alfred B. Maclay Gardens State Park	286
Recreation and Parks	Audit of Agreement CA-1415 with Park Concession Recreation and Preservation, Inc., dba Paragon of Florida Inc. Paragon at St. Andrews State Park	300
Recreation and Parks	Audit of Agreement R-1405 with Myakka Outpost, Inc at Myakka River State Park.	300
State Lands	Review of Land Management Plan Oversight	300
State Lands	Review of Land and Recreation Grants Awarded to the City of Oviedo	300
State Lands	Review of Land and Recreation Grants Awarded to the City of Apopka	300
State Lands	Audit of Florida Communities Trust Grant Agreement F1911 with the City of Fellsmere	300

Regulatory Programs		
Air Resource Management	Audit of Title V Program Administration	300
Air Resource Management	Audit of Activities Funded by Tag Fee Allocations to Duval County	300
	Total Hours	10,486

Inland Protection Trust Fund (IPTF)		
Waste Management	Review of Petroleum Restoration Program Agency Term Contract Activities and Purchase Orders	3,100
Waste Management	Audit of Contract GC896 with Board of County Commissioners Palm Beach County	340
	Total Hours	3,440

Enterprise Chief Inspector General Audits	
Enterprise Activities	2,622

Special Assignments	
Office of Inspector General Audit Plan and Risk Assessment Fiscal Year 2021-2022	150
Office of Inspector General Annual Report Fiscal Year 2019-2020	100
Review Audit Reports	800
Finalize Audit Reports Fiscal Year 2019-2020	600
Coordinate External Audits	50
Follow-up on Prior Audits	300
Long Range Program Plan and Performance Measures	200
	Total
	2,200

Total Hours Planned for Internal Audit	
Audit Projects	10,486
IPTF Audit Projects	3,440
Enterprise Chief Inspector General Audits	2,622
Special Assignments	2,200
	Total Planned
	18,748

AVAILABLE AUDIT STAFF HOURS

Position Title	Fiscal Year 2020-2021
Audit Director	1,720
Management Review Specialists (8 Positions)	13,760
Operations and Management Consultant II (.5 Position)	860
Government Analyst II (OPS) (1.4 Positions)	2,408
Total Hours Available	<u>18,748</u>

Long Range Audit Plan
Department of Environmental Protection
Office of Inspector General
Fiscal Years 2021-2022 and 2022-2023

INTRODUCTION

The Office of Inspector General Long Range Audit Plan evaluates the efficiency and effectiveness of Department processes, and provides consultation services to units of the Department regarding program measurement. A risk assessment and requests by Department staff are all considered when developing the Long Range Audit Plan.

The purpose of this document is to establish a Long Range Audit Plan based on the audit planning process in accordance with Section 20.055(6)(i), F.S.

BACKGROUND

The Office of Inspector General was established within the Department to provide a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in government. Section 20.055(2), F.S., designates responsibilities of the Inspector General, which include the following:

- Providing direction for, supervising and coordinating audits, investigations, and management reviews relating to the programs and operations of the Department
- Reviewing and evaluating internal controls to ensure fiscal accountability, efficiency, and integrity of the Department's programs
- Advising in the development of performance measures, standards, and procedures for the evaluation of Department programs
- Reviewing actions taken by the Department to improve program performance
- Preventing fraud and abuse in the Department's programs and operations

Audits released by the Office of Inspector General are conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* published by the Institute of Internal Auditors, Inc., or where appropriate, in accordance with *Government Auditing Standards*.

The following pages contain the Long Range Audit Plan schedules for Fiscal Years 2021-2022 and 2022-2023. Included is a summary of the assigned hours by project and the available staff resources. The hours assigned for each project are estimates and may be revised when objectives and necessary fieldwork are determined.

Audit Plan for Fiscal Year 2021-2022

Long Range Planned Projects		
Division/Office	Project Description	Hours
Department		
Technology and Information Services	Audit of Select Department Information Technology Processes	500
Administrative Services	Audit of Select Administrative Functions	500
Districts	Audit of Select Administrative and District Processes	500
Water Policy and Ecosystem Restoration		
Environmental Assessment and Restoration	Audit of Select Contracts/Grant Agreements	600
Ecosystems Projects	Audit of Select Contracts/Grant Agreements	656
Water Restoration Assistance	Audit of Select State Revolving Fund Projects	400
Water Restoration Assistance	Audits of Select Grant Agreements	500
Resilience and Coastal Protection	Review of Select Grant and Cooperative Agreements	400
Resilience and Coastal Protection	Audit of Select Beach Restoration Grant Agreements	400
Resilience and Coastal Protection	Review of Select Aquatic Preserve Operations	400
Land and Recreation		
Recreation and Parks	Audit of Select Contracted Concessions	700
Recreation and Parks	Audit of Select Citizen Support Organizations	600
Recreation and Parks	Audit of Select State Parks	800
Recreation and Parks	Audit of Select Division Contracts and Purchase Orders	500
State Lands	Review of Professional Services Contracts	400
State Lands	Audit of Select Land and Water Conservation Fund Program Grants	400
State Lands	Audit of Select Recreational Trails Program Grants	400
State Lands	Audit of Select Florida Recreation Development Assistance Program Grants	400
State Lands	Review of Select State Lands Contracts	400
State Lands	Review of Select Division Program Processes	400
Regulatory Programs		
Air Resource Management	Audit of Tag Fee Program	400
Waste Management	Audit of Select Division of Waste Management Contracts	400
Waste Management	Review of Petroleum Restoration Program Agency Term Contractor Activities	1,322
Waste Management	Review of Activities Related to Select Petroleum Restoration Program Operations	1,000
Waste Management	Audit of Agreements with Select Compliance and Cleanup Local Programs	448
Water Resource Management	Audit of Select Division of Water Resource Management Contracts/Grant Agreements	500
Total		13,926

Enterprise Chief Inspector General Audits	
Enterprise Activities	2,622

Special Assignments	
Office of Inspector General Audit Plan and Risk Assessment Fiscal Year 2022-2023	150
Office of Inspector General Annual Report Fiscal Year 2020-2021	100
Review Audit Reports	800
Finalize Audit Reports Fiscal Year 2020-2021	600
Coordinate External Audits	50
Follow-up on Prior Audits	300
Long Range Program Plan and Performance Measures	200
Total	2,200

Total Hours Planned for Internal Audit	
Audit Projects/IPTF Audit Projects	13,926
Enterprise Chief Inspector General Audits	2,622
Special Assignments	2,200
Total Planned	<u>18,748</u>

ESTIMATED AVAILABLE AUDIT STAFF HOURS

Position Title	Fiscal Year 2021-2022
Audit Director	1,720
Management Review Specialists (8 Positions)	13,760
Operations and Management Consultant II (.5 Position)	860
Government Analyst II (OPS) (1.4 Positions)	2,408
Total Hours Available	18,748

Audit Plan for Fiscal Year 2022-2023

Long Range Planned Projects		
Division/Office	Project Description	Hours
Technology and Information Services	Audit of Select Department Information Technology Processes	700
Administrative Services	Audit of Select Administrative Processes	700
Environmental Assessment and Restoration	Review of Select Contracts/Grant Agreements	700
Ecosystems Projects	Review of Select Contracts/Grant Agreements	700
Water Restoration Assistance	Audit of Select State Revolving Loan Agreements	400
Water Restoration Assistance	Audit of Select Grant Agreements	400
Resilience and Coastal Protection	Review of Select Contract/Grant Agreements	400
Resilience and Coastal Protection	Review of Select Aquatic Preserve Operations	500
Resilience and Coastal Protection	Audit of Select Beach Restoration Grant Agreements	400
Recreation and Parks	Audit of Select Contracted Concessions	600
Recreation and Parks	Audit of Select Citizen Support Organizations	600
Recreation and Parks	Audit of Select State Parks	600
Recreation and Parks	Review of Select Division Contracts and Purchase Orders	600
State Lands	Review of Professional Services Contracts	600
State Lands	Audit of Select Land and Recreation Grant Agreements	726
State Lands	Review of Select Land Administration Activities	400
State Lands	Review of Select Division Program Processes	700
Air Resource Management	Audit of Tag Fee Allocations	300
Air Resource Management	Audit of Title V Grant Agreements	500
Waste Management	Audit of Select Division of Waste Management Contracts	800
Waste Management	Review of Petroleum Restoration Program Agency Term Contractor Activities	800
Waste Management	Review of Activities Related to Select Petroleum Restoration Operations	800
Waste Management	Audit of Select Compliance and Cleanup Local Programs	500
Water Resource Management	Audit of Select Division of Water Resource Management Contracts/Grant Agreements	500
Total		13,926

Enterprise Chief Inspector General Audits	
Enterprise Activities	2,622

Special Assignments		
Office of Inspector General Audit Plan and Risk Assessment Fiscal Year 2023-2024	150	
Office of Inspector General Annual Report Fiscal Year 2021-2022	100	
Review Audit Reports	800	
Finalize Audit Reports Fiscal Year 2021-2022	600	
Coordinate External Audits	50	
Follow-up on Prior Audits	300	
Long Range Program Plan and Performance Measures	200	
Total		2,200

Total Hours Estimated for Internal Audit	
Audit Projects/IPTF Audit Projects	13,926
Enterprise Chief Inspector General Audits	2,622
Special Assignments	2,200
Total Planned	<u>18,748</u>

Estimated Available Audit Staff Hours

Position Title	Fiscal Year 2022-2023
Audit Director	1,720
Management Review Specialists (8 Positions)	13,760
Operations and Management Consultant II (.5 Position)	860
Government Analyst II (OPS) (1.4 Positions)	2,408
Estimated Total Hours Available	<u>18,748</u>