



Florida Fish and Wildlife Conservation Commission
Office of Inspector General

**IA-2017 - Risk Assessment and Proposed Work Plan
Fiscal Year 2020-2021
July 9, 2020**

Introduction

Section 20.055, Florida Statutes (FS), requires the Inspector General to develop annual and long-term audit plans based on the findings of periodic risk assessments. Additionally, Standard 2010.A1 of the International Professional Practices Framework (IPPF), published by the Institute of Internal Auditors (IIA), requires the internal audit activity's plan of engagements be based on a documented annual risk assessment. The standard requires the consideration of input from senior management in the risk assessment process.

The Florida Fish and Wildlife Conservation Commission's (FWC/Agency), Office of Inspector General (OIG) annual work plan audits are selected using an approach that is based upon the assessment of risk. The objective of our risk assessment process is to identify and prioritize audits that address the greatest potential risks facing the FWC.

As part of our annual risk assessment process, we developed and issued a survey to the FWC Senior Leadership and Business Leadership Teams. The survey touched on areas such as Agency culture, goals and obstacles, policies and procedures, information and communication, and evaluation and feedback.

Risk Assessment Survey Results

The survey results highlight areas that Agency management perceives as the most significant Agency risks. This information aids in establishing Agency priorities as well as assisting with the evaluation of audit topics during our risk assessment. The survey consisted of 13 questions. Our response rate was **63%** (19 out of 30 surveys returned).

Respondents were asked to provide the biggest risk to their Division/Office. A total of 10 individuals responded. Among the risks mentioned were: customer service, COVID-19, traveling, limited business processes, and lack of funding.

Audit Prioritization and Selection

The OIG Internal Audit Section evaluated the relevant risk factors for each audit topic within the audit universe and assigned them one of five possible risk levels. The first risk level indicates very low exposure and the fifth risk level indicates a very high exposure.

Our audit plan accounts for the relative measure of importance between each of the risk factors and the resulting impact on the overall risk score for each audit by weighting each risk factor.

For each potential audit or segment within the audit universe, risks levels were multiplied by their respective weights to produce a total risk score.

The potential audits were ranked based upon highest to lowest total risk scores.

Risk Assessment Meeting with FWC Management

The OIG Internal Audit Section met with the Agency’s Senior Leadership on June 17, 2020 to discuss the OIG risk assessment survey results, the OIG audit universe risk assessment, and assess further risk factors and topics within the Agency.

Proposed Work Plan

The number of audit projects selected for the work plan is limited by the estimated work hours available for the Director of Audit, one full-time auditor, and one half-time OPS auditor. The hours are based on a 2,080 hour work year and include adjustments for training and leave:

<i>FWC OIG IA Annual Staff Hours</i>	
Gross Hours in Work Year Director of Auditing	2,080
Gross Hours in Work Year Full-Time Auditor	2,080
Gross Hours in Work Year Part-Time Auditor	<u>1,040</u>
Total Hours	5,200
Less: Annual Leave/Holidays	(600)
Less: Professional Development and Training	(140)
Less: Administrative Time	<u>(1,040)</u>
Total hours available for new and ongoing projects	3,420

Given the results of our risk assessment and the estimated total Internal Audit (IA) OIG work hours available in the year, the following planned projects are submitted for approval:

<i>Audit Plan for FY 2020-2021 (7/1/20) – 6/30/21)</i>			
Project/Program	Service Type	Selection Criteria	Est. Hours

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Fish and Wildlife Research Institute Parker Manatee Aquarium Grant Audit	Assurance	Risk Assessment/Carry Forward FY19-20	150
Division of Law Enforcement (DLE) Boating & Waterways Section Derelict Vessel Removal Grant Audit	Assurance	Risk Assessment/Carry Forward FY 19-20	150
Office of Human Resources Operational Audit	Assurance	Management Request	500
Python Management Program Audit	Assurance	Management Request	500
Division of Marine Fisheries Management Hurricane Irma NOAA Grant Audit	Assurance	Management Request	500
Prescribed Burn Program Review Follow-Up	Follow-up	Management Request	120
Purchasing Card Follow-Up	Follow-up	Recurring Work Plan Item Request	120
Twin Dolphin Marina Audit Follow-Up	Follow-up	Recurring Work Plan Item	100
Aquatic Plant Management Audit Follow-Up	Follow-up	Recurring Work Plan Item	120
Parker Manatee Aquarium Grant Audit Follow-Up	Follow-up	Recurring Work Plan Item	120
Single Audit Reviews	Advisory	Recurring Work Plan Item	100
External Audit Coordination and External Audit (Three) Follow-Ups	Follow-up	Statutory Compliance/Recurring Work Plan Item	360
Management Reviews/Consulting Services	Consulting	Recurring Work Plan Item	200
Performance Measures Review	Assurance	Statutory Compliance/Recurring Work Plan Item	120
Investigations Assistance	Investigative	Recurring Work Plan Item	60
Inquiries/Special Projects	Consulting	Recurring Work Plan Item	80
Audit Plan and Risk Assessment FY 2021/22	Advisory	Statutory Compliance/Recurring Work Plan Item	120
Total Estimated Hours			3,420

Long Term Audit Plan for Fiscal Years 2021-2022 and 2022-2023

Our long-term plan for internal engagements over the next two fiscal years will continue to focus on those areas most vulnerable to fraud, waste and abuse. Actual engagements will be predicated on future annual risk assessments.

Project/Program	Service Type	Fiscal Year	Est. Hours
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Florida Freshwater Fish Hatcheries Audit	Assurance	2021/22	500
Finance and Budget Office (FBO) Operating Capital Outlay	Assurance	2021/22	500
DLE Boating & Waterways Section Waterway Markers Contract Audit	Assurance	2021/22	500
Division of Habitat and Species Conservation Dragline Ditch Restoration Grant Audit	Assurance	2021/22	500
DLE Wildlife Alert Program Audit	Assurance	2022/23	500
FBO Emergency Expenditures Audit	Assurance	2022/23	500
Office of Licensing and Permitting Compliance Audit	Assurance	2022/23	500
DLE Florida Boating Improvement Program Grant Audit	Assurance	2022/23	500
OIG Follow-Up Reviews	Follow-up	Recurring Work Plan Item	960
External Audit Coordination and External Audit Follow-Ups	Follow-up	Statutory Compliance/Recurring Work Plan Item	720
Single Audit Reviews	Advisory	Recurring Work Plan Item	200
Performance Measures Review	Assurance	Statutory Compliance/Recurring Work Plan Item	240
Management Reviews/Consulting Services	Consulting	Recurring Work Plan Item	700
Investigations Assistance	Investigative	Recurring Work Plan Item	120
Inquiries/Special Projects	Consulting	Recurring Work Plan Item	160
Audit Plan and Risk Assessment	Advisory	Statutory Compliance/Recurring Work Plan Item	240
Total Estimated Hours			6,840

Attachment – Distribution List and Project Team

Distribution List:

Eric Sutton, Executive Director
 Thomas Eason, Assistant Executive Director
 Jennifer Fitzwater, Chief of Staff
 Sherrill Norman, CPA, Florida Auditor General
 Melinda Miguel, Chief Inspector General

Project Team:

Mike Troelstrup, Inspector General, CIG, CIGI
 Richard Pearson, Director of Audit, CIA, CIGA, CGAP

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Donna Whittle, Lead Internal Auditor, CIGA, FCCM
Roselle Gainer, Internal Auditor II