

Audit Plan
Fiscal Year 2022-2023

Long Range Plan
Fiscal Years 2023-2024 and 2024-2025

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

July 1, 2022



Candie M. Fuller
Inspector General



FLORIDA DEPARTMENT OF Environmental Protection

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Ron DeSantis
Governor

Jeanette Nuñez
Lt. Governor

Shawn Hamilton
Secretary

Memorandum

TO: Shawn Hamilton, Secretary

FROM: Candie M. Fuller, Inspector General *CF*

SUBJECT: Audit Plan for Fiscal Year 2022-2023 and Long Range Plan for Fiscal Years 2023-2024 and 2024-2025

DATE: June 14, 2022

Attached is the Department's Annual Audit Plan for Fiscal Year 2022-2023 and Long Range Plan for Fiscal Years 2023-2024 and 2024-2025. 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 2022-2023 and Long Range Plan for Fiscal Years 2023-2024 and 2024-2025.

A handwritten signature in black ink, appearing to read "S. Hamilton", written over a horizontal line.

Shawn Hamilton
Secretary
Department of Environmental Protection

6/20/2022
Date

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**Office of Inspector General
Internal Audit Section
Florida Department of Environmental Protection
Audit Plan
Fiscal Year 2022-2023**

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 2022-2023 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
- Cybersecurity
- 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 2022-2023. 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 2022-2023

Division/Office	Project Description	Hours
Department-Wide		
Department-Wide	Audit of Department Compliance with Requirements for Records Retention Scheduling and Disposition under Chapter 1B-24, F.A.C.	588
Administrative Services		
Administrative Services	Review of Department Controls Regarding Surplus Property	500
Water Policy and Ecosystems Restoration		
Water Restoration Assistance	Audit of Agreement WG061 with Martin County for the Utility Septic to Sewer Project	500
Water Restoration Assistance	Review of State Revolving Loan and Grant Agreements with the City of Cape Coral	500
Office of Ecosystem Restoration	Audit of Agreement INV15 with Lake St. Charles Community Development District for Lake St. Charles Innovative Algae Control and Phosphorus Abatement	500
Office of Resilience and Coastal Protection	Audit of Purchase Orders for Coral Research with Nova Southeastern University	500
Office of Resilience and Coastal Protection	Audit of Agreement R2232 with the City of Fernandina Beach for the Comprehensive Historic Downtown Resiliency Plan Segment 2 Project	500
Land and Recreation		
Recreation and Parks	Audit of Citizen Support Organization Agreement with the Friends of Lovers Key, Inc.	500
Recreation and Parks	Audit of Agreement RP894 with US eDirect, Inc. for the Park Business System	500
Recreation and Parks	Audit of Anastasia State Park	500
Recreation and Parks	Audit of Agreement CA0219 Caladesi Island Connection	500
Recreation and Parks	Audit of Agreement CN541 with Charles Perry Partners, Inc. for Boathouse Replacement at Ellie Schiller Homosassa Springs Wildlife State Park	500
Recreation and Parks	Audit of Agreement RP900 with Ashbrit, Inc.	500
State Lands	Audit of Florida Recreation Development Assistance Program Agreement A1072 with the Village of Wellington	500
State Lands	Audit of Florida Communities Trust Agreement F2115 with Hillsborough County	500
Regulatory Programs		
Air Resource Management	Audit of Agreement TV023 with Florida Department of Health in Palm Beach County for Title V Activities	500
Air Resource Management	Audit of Florida Department of Health in Palm Beach County for Air Pollution Control Program Activities Funded by Tag Fee Allocations	500
Air Resource Management	Audit of Agreement VW002 with Florida Power and Light for Electric Vehicle Charging Infrastructure	500
Law Enforcement	Review of Driver and Vehicle Information Database System Internal Controls	300
Total Hours		9,388

Inland Protection Trust Fund (IPTF)		
Waste Management	Audit of Petroleum Restoration Program Agency Term Contract Activities and Purchase Orders	1,580
Waste Management	Audit of Select Task Assignments Under Contract GW387 with the Department of Health	500
Waste Management	Performance Audit of Contract GC895 with Orange County for Petroleum Contaminated Cleanup Site Management Activities	500
	Total Hours	2,580
		Total Hours
		11,968

Cybersecurity Audit Plan	
Cybersecurity Audit of Identity Management, Authentication, and Access Control Pursuant to Chapter 60GG-2.003(1), F.A.C.	500
	Total Hours
	500

Enterprise Chief Inspector General Audits	
Enterprise Activities	2,472

Special Assignments	
Office of Inspector General Audit Plan and Risk Assessment Fiscal Year 2023-2024	200
Office of Inspector General Annual Report Fiscal Year 2021-2022	100
Review Audit Reports	1,000
Finalize Audit Reports Fiscal Year 2021-2022	1,200
Coordinate External Audits	50
Follow-up on Prior Audits	600
Long Range Program Plan and Performance Measures	400
	Total
	3,550

Total Hours Planned for Internal Audit	
Audit Projects	9,388
IPTF Audit Projects	2,580
Cybersecurity Audit	500
Enterprise Chief Inspector General Audits	2,472
Special Assignments	3,550
	Total Planned
	18,490

AVAILABLE AUDIT STAFF HOURS

Position Title	Fiscal Year 2022-2023
Audit Director	1,720
Management Review Specialists (9 Positions)	15,480
Operations and Management Consultant II	430
Government Analyst II	860
Total Hours Available	18,490

Long Range Audit Plan
Department of Environmental Protection
Office of Inspector General
Fiscal Years 2023-2024 and 2024-2025

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 2023-2024 and 2024-2025. 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 2023-2024

Long Range Planned Projects		
Division/Office	Project Description	Hours
Department		
Administrative Services	Audit of Select Administrative Functions	700
Water Policy and Ecosystem Restoration		
Environmental Assessment and Restoration	Audit of Select Contracts/Grant Agreements	500
Ecosystems Projects	Audit of Select Contracts/Grant Agreements	500
Water Restoration Assistance	Audit of Select State Revolving Fund Projects	500
Water Restoration Assistance	Audits of Select Grant Agreements	500
Resilience and Coastal Protection	Review of Select Resilience and Coastal Protection Processes	500
Resilience and Coastal Protection	Audit of Resilience and Coastal Protection Agreements	660
Resilience and Coastal Protection	Audit of Select Aquatic Preserve Operations	500
Land and Recreation		
Recreation and Parks	Audit of Select Contracted Concessions	500
Recreation and Parks	Audit of Select Citizen Support Organizations	500
Recreation and Parks	Audit of Select State Parks	500
Recreation and Parks	Audit of Select Construction Contracts	700
State Lands	Audit of Professional Services Contracts	500
State Lands	Review of Select State Lands Contracts	500
State Lands	Review of Select Division Program Processes	500
Regulatory Programs		
Air Resource Management	Audit of Select Division of Air Resource Management Contracts and Grants	500
Waste Management	Audit of Select Division of Waste Management Contracts	500
Waste Management	Review of Petroleum Restoration Program Agency Term Contractor Activities	1200
Waste Management	Review of Activities Related to Select Petroleum Restoration Program Operations	700
Waste Management	Audit of Agreements with Select Compliance and Cleanup Local Programs	508
Water Resource Management	Audit of Select Division of Water Resource Management Contracts/Grants	500
Total		11,968

Cybersecurity Audit Plan	
Audit of Department Cybersecurity	500

Enterprise Chief Inspector General Audits	
Enterprise Activities	2,472

Special Assignments	
Office of Inspector General Audit Plan and Risk Assessment Fiscal Year 2024-2025	200
Office of Inspector General Annual Report Fiscal Year 2022-2023	100
Review Audit Reports	1,000
Finalize Audit Reports Fiscal Year 2022-2023	1,200
Coordinate External Audits	50
Follow-up on Prior Audits	600
Long Range Program Plan and Performance Measures	400
Total	3,550

Total Hours Planned for Internal Audit	
Audit Projects and IPTF Audit Projects	11,968
Cybersecurity Audit	500
Enterprise Chief Inspector General Audits	2,472
Special Assignments	3,550
Total Planned	18,490

ESTIMATED AVAILABLE AUDIT STAFF HOURS

Position Title	Fiscal Year 2023-2024
Audit Director	1,720
Management Review Specialists (9 Positions)	15,480
Operations and Management Consultant II	430
Governmental Analyst II	860
Total Hours Available	18,490

Audit Plan for Fiscal Year 2024-2025

Long Range Planned Projects		
Division/Office	Project Description	Hours
Department		
Administrative Services	Audit of Select Administrative Functions	700
Water Policy and Ecosystem Restoration		
Environmental Assessment and Restoration	Audit of Select Contracts/Grant Agreements	500
Ecosystems Projects	Audit of Select Contracts/Grant Agreements	500
Water Restoration Assistance	Audit of Select State Revolving Fund Projects	500
Water Restoration Assistance	Audits of Select Grant Agreements	500
Resilience and Coastal Protection	Review of Select Resilience and Coastal Protection Processes	500
Resilience and Coastal Protection	Audit of Resilience and Coastal Protection Agreements	660
Resilience and Coastal Protection	Audit of Select Aquatic Preserve Operations	500
Land and Recreation		
Recreation and Parks	Audit of Select Contracted Concessions	500
Recreation and Parks	Audit of Select Citizen Support Organizations	500
Recreation and Parks	Audit of Select State Parks	500
Recreation and Parks	Audit of Select Construction Contracts	700
State Lands	Audit of Professional Services Contracts	500
State Lands	Review of Select State Lands Contracts	500
State Lands	Review of Select Division Program Processes	500
Regulatory Programs		
Air Resource Management	Audit of Select Division of Air Resource Management Contracts and Grants	500
Waste Management	Audit of Select Division of Waste Management Contracts	500
Waste Management	Review of Petroleum Restoration Program Agency Term Contractor Activities	1,200
Waste Management	Review of Activities Related to Select Petroleum Restoration Program Operations	700
Waste Management	Audit of Agreements with Select Compliance and Cleanup Local Programs	508
Water Resource Management	Audit of Select Division of Water Resource Management Contracts/Grants	500
Total		11,968

Cybersecurity Audit Plan	
Audit of Department Cybersecurity	500

Enterprise Chief Inspector General Audits	
Enterprise Activities	2,472

Special Assignments	
Office of Inspector General Audit Plan and Risk Assessment Fiscal Year 2025-2026	200
Office of Inspector General Annual Report Fiscal Year 2023-2024	100
Review Audit Reports	1,000
Finalize Audit Reports Fiscal Year 2023-2024	1,200
Coordinate External Audits	50
Follow-up on Prior Audits	600
Long Range Program Plan and Performance Measures	400
Total	3,550

Total Hours Planned for Internal Audit	
Audit Projects and IPTF Audit Projects	11,968
Cybersecurity Audit	500
Enterprise Chief Inspector General Audits	2,472
Special Assignments	3,550
Total Planned	18,490

Estimated Available Audit Staff Hours

Position Title	Fiscal Year 2024-2025
Audit Director	1,720
Management Review Specialists (9 Positions)	15,480
Operations and Management Consultant II	430
Governmental Analyst II	860
Total Hours Available	18,490