Annual Audit Work Plan
Fiscal Year 2026-2027

Long-Term Audit Work Plan
Fiscal Years 2027-2028 and 2028-2029

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

July 1, 2026

Candie M. Fuller
Inspector General

FLORIDA DEPARTMENT OF
Environmental Protection

Marjory Stoneman Douglas Building
3900 Commonwealth Boulevard
Tallahassee, FL 32399

Ron DeSantis
Governor

Jay Collins
Lt. Governor

Alexis A. Lambert
Secretary

Memorandum

TO: **Alexis A. Lambert, Secretary**

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

SUBJECT: **Annual Audit Work Plan for Fiscal Year 2025-2026 and Long-Term Audit Work Plan for Fiscal Years 2026-2027 and 2027-2028**

DATE: **June 15, 2026**

Attached is the Department's Annual Audit Work Plan for Fiscal Year 2026-2027 and Long-Term Audit Work Plan for Fiscal Years 2027-2028 and 2028-2029. The Annual Audit Work Plan is designed to assist management's efforts to monitor and improve programs, processes and internal controls. The development of the Annual Audit Work 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 Work Plan for Fiscal Year 2026-2027 and Long-Term Annual Audit Work Plan for Fiscal Years 2027-2028 and 2028-2029.

Alexis A. Lambert
Secretary
Department of Environmental Protection

06/19/2026
Date

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INTRODUCTION

In accordance with Section 20.055(6)(i), Florida Statutes (F.S.), the Office of Inspector General Annual Audit Plan and Long-Term Audit Work Plan have 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 Work 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 of the information 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 and meet program standards.

- Conducting, supervising, and coordinating other activities carried out or financed by the Department for the purpose of promoting economy and efficiency in the administration of or preventing and detecting fraud and abuse in Department programs and operations.

- Ensuring effective coordination and cooperation between the Auditor General, Federal Auditors, and other governmental bodies with a view toward avoiding duplication.

Audits released by the Office of Inspector General are conducted in accordance with the *Government Auditing Standards* published by the United States Government Accountability Office.

AUDIT WORK PLAN DEVELOPMENT METHODOLOGY

The Office of Inspector General Audit Work Plan has been developed for Fiscal Year 2026-2027 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 Annual Audit Work Plan for Fiscal Year 2026-2027. Included is a summary of the planned projects and the available resources within the Office of Inspector General staff.

ANNUAL AUDIT WORK PLAN FOR FISCAL YEAR 2026-2027

Division/Office	**Project Description**
Department-Wide	
Department Wide	Audit of Department Vessels
Department Wide	Audit of Department Travel
Department Wide	Audit of Department Controls Over the Use of Bulk Fuel
Administrative Services	
Administrative Services	Audit of Department issued WEX cards
Water Policy and Ecosystems Restoration	
Resilience and Coastal Protection	Audit of Agreement CCA24 with Coastal Conservation Association Florida
Resilience and Coastal Protection	Audit of Agreement 23GU1 with Gulf County Board of County Commissioners
Resilience and Coastal Protection	Audit of Agreement 25SL1 with St. Lucie County Board of County Commissioners
Resilience and Coastal Protection	Audit of Agreement F2301 with Florida Aquarium, Inc.
Resilience and Coastal Protection	Audit of Agreement 24PI1 with Pinellas County
Resilience and Coastal Protection	Audit of Citizen Support Organization Aquatic Preserve Alliance of Central Florida
Resilience and Coastal Protection	Audit of Citizen Support Organization Friends of Biscayne Bay
Water Policy	Audit of Agreement INV47 with Mote Marine Laboratory
Water Restoration Assistance	Audit of Agreement LS6409C0 with the City of Daytona Beach
Water Restoration Assistance	Audit of Agreement WG100 with the City of Orange City
Environmental Assessment and Restoration	Audit of Agreement MN038 with City of Cocoa
Land and Recreation	
Recreation and Parks	Audit of Citizen Support Organization Friends of Grayton Beach State Park
Recreation and Parks	Audit of Citizen Support Organization Friends of Fakahatchee Inc.
Recreation and Parks	Audit of Concession Agreement CA-0123 with Cactus Jack's Trail Rides
Recreation and Parks	Audit of Concession Agreement CA-0424 with Titan Global Enterprises Inc.
Recreation and Parks	Audit of Gamble Plantation Historic State Park
Recreation and Parks	Audit of Ravine Gardens State Park
Recreation and Parks	Audit of Grayton Beach State Park
Recreation and Parks	Audit of Agreement CN771 with Roberts and Roberts, Inc.
Recreation and Parks	Audit of AmeriCorps Agreement with Volunteer Florida
State Lands	Audit of Agreement L2409 with Conservation Florida, Inc.
State Lands	Audit of Purchase Order C3F9CD with Aquatrak Corporation

Regulatory Programs	
Waste Management	Audit of Waste Cleanup Pollution Response Contract Activities and Task Assignments
Law Enforcement	Audit of Agreement LE810 with Hull's Environmental Services
Air Resource Management	Audit of Agreement TV031 with Broward County for Title V Activities
Air Resource Management	Audit of Broward County for Air Pollution Control Program Activities Funded by Tag Fee Allocations
Resilient Florida Program	
Resilience and Coastal Protection	Audit of Resilient Florida Program Grants
Inland Protection Trust Fund (IPTF)	
Waste Management	Audit of Petroleum Restoration Program Agency Term Contract Activities and Purchase Orders
Cybersecurity Audit Plan	
Technology and Information Services	Cybersecurity Audit of Supply Chain Risk Management
Enterprise Chief Inspector General Audits	
Enterprise Activities	
Special Assignments	
Office of Inspector General Audit Plan and Risk Assessment Fiscal Year 2027-2028	
Office of Inspector General Annual Report Fiscal Year 2025-2026	
Review Audit Reports	
Finalize Audit Reports Fiscal Year 2025-2026	
Coordinate External Audits	
Follow-up on Prior Audits	
Long Range Program Plan and Performance Measures	

AVAILABLE AUDIT STAFF HOURS

Position Title	Fiscal Year 2026-2027
Audit Director	1,720
Management Review Specialists (9 Positions)	15,480
Operations and Management Consultant II	1,032
Total Hours Available	**18,232**

Long-Term Audit Work Plan
Department of Environmental Protection
Office of Inspector General
Fiscal Years 2027-2028 and 2028-2029

INTRODUCTION

The Office of Inspector General Long-Term Audit Work 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-Term Audit Work Plan.

The purpose of this document is to establish a Long-Term Audit Work 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:

- Advising in the development of performance measures, standards, and procedures for the evaluation of Department programs, and assess the reliability and validity of the information 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 and meet program standards.

- Conducting, supervising, and coordinating other activities carried out or financed by the Department for the purpose of promoting economy and efficiency in the administration of or preventing and detecting fraud and abuse in Department programs and operations.

- Ensuring effective coordination and cooperation between the Auditor General, Federal Auditors, and other governmental bodies with a view toward avoiding duplication.

Audits released by the Office of Inspector General are conducted in accordance with the *Government Auditing Standards*, as published by the United States Government Accountability Office.

The following pages contain the Long-Term Audit Work Plan schedules for Fiscal Years 2027-2028 and 2028-2029. Included is a summary of the planned projects and the available resources within the Office of Inspector General staff.

LONG-TERM AUDIT WORK PLAN FOR FISCAL YEAR 2027-2028

Long-Term Planned Projects	
Division/Office	**Project Description**
Department	
Department Wide	Risk-Based Compliance Audit of Contracts Executed for the Preceding Three Fiscal Years
Department Wide	Audit of Select Administrative Functions
Water Policy and Ecosystem Restoration	
Environmental Assessment and Restoration	Audit of Select Contracts/Grant Agreements
Water Policy	Audit of Select Contracts/Grant Agreements
Water Restoration Assistance	Audit of Select State Revolving Fund Projects
Water Restoration Assistance	Audit of Select Grant Agreements
Resilience and Coastal Protection	Audit of Select Resilience and Coastal Protection Processes
Resilience and Coastal Protection	Audit of Resilience and Coastal Protection Agreements
Resilience and Coastal Protection	Audit of Select National Estuarine Research Reserves
Land and Recreation	
Recreation and Parks	Audit of Select Contracted Concessions
Recreation and Parks	Audit of Select Citizen Support Organizations
Recreation and Parks	Audit of Select State Parks
Recreation and Parks	Audit of Select Construction Contracts
State Lands/Recreation and Parks	Audit of Select Land and Recreation Grants
State Lands	Audit of Select Division Program Processes
Regulatory Programs	
Air Resource Management	Audit of Select Division of Air Resource Management Contracts and Grants to include a Title V Agreement
Law Enforcement	Audit of DAVID Use and Security
Waste Management	Audit of Select Division of Waste Management Contracts
Waste Management	Audit of Petroleum Restoration Program Agency Term Contractor Activities
Waste Management	Audit of Agreements with Select Compliance and Cleanup Local Programs
Water Resource Management	Audit of Select Division of Water Resource Management Contracts/Grants

Cybersecurity Audit Plan
Audit of Department Cybersecurity
Enterprise Chief Inspector General Audits
Enterprise Activities
Special Assignments
Office of Inspector General Audit Plan and Risk Assessment Fiscal Year 2028-2029
Office of Inspector General Annual Report Fiscal Year 2026-2027
Review Audit Reports
Finalize Audit Reports Fiscal Year 2026-2027
Coordinate External Audits
Follow-up on Prior Audits
Long Range Program Plan and Performance Measures

ESTIMATED AVAILABLE AUDIT STAFF HOURS

Position Title	Fiscal Year 2027-2028
Audit Director	1,720
Management Review Specialists (9 Positions)	15,480
Operations and Management Consultant II	1,032
Total Hours Available	**18,232**

LONG-TERM AUDIT WORK PLAN FOR FISCAL YEAR 2028-2029

Long-Term Planned Projects	
Division/Office	**Project Description**
Department	
Administrative Services	Audit of Select Administrative Functions
Water Policy and Ecosystem Restoration	
Environmental Assessment and Restoration	Audit of Select Contracts/Grant Agreements
Ecosystems Projects	Audit of Select Contracts/Grant Agreements
Water Restoration Assistance	Audit of Select State Revolving Fund Projects
Water Restoration Assistance	Audit of Select Grant Agreements
Resilience and Coastal Protection	Audit of Select Resilience and Coastal Protection Processes
Resilience and Coastal Protection	Audit of Resilience and Coastal Protection Agreements
Resilience and Coastal Protection	Audit of Select Aquatic Preserve Operations
Land and Recreation	
Recreation and Parks	Audit of Select Contracted Concessions
Recreation and Parks	Audit of Select Citizen Support Organizations
Recreation and Parks	Audit of Select State Parks
Recreation and Parks	Audit of Select Construction Contracts
State Lands	Audit of Professional Services Contracts
State Lands	Audit of Select Land and Recreation Grants
Regulatory Programs	
Air Resource Management	Audit of Select Division of Air Resource Management Contracts and Grants
Waste Management	Audit of Select Division of Waste Management Contracts
Waste Management	Audit of Petroleum Restoration Program Agency Term Contractor Activities
Waste Management	Audit of Activities Related to Select Petroleum Restoration Program Operations
Waste Management	Audit of Agreements with Select Compliance and Cleanup Local Programs
Water Resource Management	Audit of Select Division of Water Resource Management Contracts/Grants
Cybersecurity Audit Plan	
Audit of Department Cybersecurity	
Enterprise Chief Inspector General Audits	
Enterprise Activities	

Special Assignments
Office of Inspector General Audit Plan and Risk Assessment Fiscal Year 2029-2030
Office of Inspector General Annual Report Fiscal Year 2027-2028
Review Audit Reports
Finalize Audit Reports Fiscal Year 2027-2028
Coordinate External Audits
Follow-up on Prior Audits
Long Range Program Plan and Performance Measures

Estimated Available Audit Staff Hours

Position Title	Fiscal Year 2028-2029
Audit Director	1,720
Management Review Specialists (9 Positions)	15,480
Operations and Management Consultant II	1,032
Total Hours Available	**18,232**