

Audit Plan
Fiscal Year 2024-2025

Long Range Plan
Fiscal Years 2025-2026 and 2026-2027

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

July 1, 2024



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 

SUBJECT: Audit Plan for Fiscal Year 2024-2025 and Long Range Plan for Fiscal Years 2025-2026 and 2026-2027

DATE: June 26, 2024

Attached is the Department's Annual Audit Plan for Fiscal Year 2024-2025 and Long Range Plan for Fiscal Years 2025-2026 and 2026-2027. 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 2024-2025 and Long Range Plan for Fiscal Years 2025-2026 and 2026-2027.


Shawn Hamilton
Secretary
Department of Environmental Protection

6/26/24
Date

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Office of Inspector General
Internal Audit Section
Florida Department of Environmental Protection
Audit Plan
Fiscal Year 2024-2025

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 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 *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 2024-2025 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 2024-2025. Included is a summary of the planned projects and the available resources within the Office of Inspector General staff.

AUDIT PLAN FOR FISCAL YEAR 2024-2025

Division/Office	Project Description	Type
Department-Wide		
Department Wide	Risk-Based Compliance Audit of Contracts Executed for the Preceding Three Fiscal Years	New
Department Wide	Audit of Department Volunteers	New
Administrative Services		
Administrative Services	Audit of Department Perquisites	New
Administrative Services	Audit of Department Cellphones	New
Information Technology and Information Services		
Technology and Information Services	Audit of Information Technology Contracted Consultant Purchase Orders	New
Water Policy and Ecosystems Restoration		
Resilience and Coastal Protection	Audit of Agreement MV475 with the Port of the Islands Marina Condominium Association, Inc.	New
Resilience and Coastal Protection	Audit of Agreement 23FL4 with Flagler County Board of County Commissioners	New
Resilience and Coastal Protection	Audit of Citizen Support Organization Friends of the Reserve, Inc for Apalachicola National Estuarine Research Reserve	New
Resilience and Coastal Protection	Audit of Citizen Support Organization Friends of St. Joseph Bay Preserves	New
Water Policy	Audit of Agreement INV26 with Florida Gulf Coast University	New
Water Policy	Audit of Agreement APC01 with Palm Beach County Board of County Commissioners	New
Environmental Assessment and Restoration	Audit of Agreement MN024 with Alachua County Environmental Protection Department	New
Water Restoration Assistance	Audit of Agreement WW170301 with Town of Century	New
Water Restoration Assistance	Audit of Agreement WG028 with Bay Laurel Center Community Development District	New
Land and Recreation		
Recreation and Parks	Audit of Agreement RP942 with Holden On Motorsports LLC	New
Recreation and Parks	Audit of Bill Baggs Cape Florida State Park	New
Recreation and Parks	Audit of Sebastian Inlet State Park	New
Recreation and Parks	Audit of Citizen Support Organization Friends of Camp Helen State Park	New
Recreation and Parks	Audit of Citizen Support Organization Friends of MacArthur Beach State Park	New
Recreation and Parks	Audit of Agreement CA-0715 with Lighthouse Café Inc. Concessionaire at Bill Baggs Cape Florida State Park	New
Recreation and Parks	Audit of Agreement CA-0218 with Matney Gulf Coast Enterprises, Inc d/b/a Scallop Cove Too at T.H. Stone Memorial St. Joseph Peninsula State Park	New
Recreation and Parks	Audit of Agreement CN646 with Biltmore Construction Co., Inc. for Lighthouse Repairs at Anclote Key State Park	New
State Lands	Audit of Land Acquisition of Horse Creek Ranch - Carlton Horse Creek Partners, LLC	New

State Lands	Audit of Land Acquisition of Devil's Garden - Alico, Inc. (Phase 2)	New
Regulatory Programs		
Water Resource Management	Audit of Agreement MR8320 with MIMS-ALAFIA, LLC	New
Waste Management	Audit of Waste Cleanup Pollution Response Contract Activities and Task Assignments	New
Resilient Florida Program		
Resilience and Coastal Protection	Audit of Hurricane Restoration Reimbursement Grant Program Payments	New
Resilience and Coastal Protection	Audit of 22FRP66 with Village of Islamorada	New
Resilience and Coastal Protection	Audit of Resilient Florida Program Grants	New
Inland Protection Trust Fund (IPTF)		
Waste Management	Audit of Petroleum Restoration Program Agency Term Contract Activities and Purchase Orders	New
Waste Management	Audit of Purchase Order C2DF5B with Bismillah of USA, Inc.	New
Waste Management	Audit of Contract GC891 with Miami Dade County	New
Waste Management	Audit of Purchase Order C299D5 with R&R Service Center	New
Cybersecurity Audit Plan		
Technology and Information Services	Cybersecurity Audit of Asset Management	New
Enterprise Chief Inspector General Audits		
Enterprise Activities		

Special Assignments
Office of Inspector General Audit Plan and Risk Assessment Fiscal Year 2025-2026
Office of Inspector General Annual Report Fiscal Year 2023-2024
Review Audit Reports
Finalize Audit Reports Fiscal Year 2023-2024
Coordinate External Audits
Follow-up on Prior Audits
Long Range Program Plan and Performance Measures

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	1,032
Government Analyst II	860
Total Hours Available	19,092

Long Range Audit Plan
Department of Environmental Protection
Office of Inspector General
Fiscal Years 2025-2026 and 2026-2027

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
- 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

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 2025-2026 and 2026-2027. Included is a summary of the planned projects and the available resources within the Office of Inspector General staff.

AUDIT PLAN FOR FISCAL YEAR 2025-2026

Long Range Planned Projects	
Division/Office	Project Description
Department	
Department Wide	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 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
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
Law Enforcement	Audit of DAVID Use and Security
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 2026-2027

Office of Inspector General Annual Report Fiscal Year 2024-2025

Review Audit Reports

Finalize Audit Reports Fiscal Year 2024-2025

Coordinate External Audits

Follow-up on Prior Audits

Long Range Program Plan and Performance Measures

ESTIMATED AVAILABLE AUDIT STAFF HOURS

Position Title	Fiscal Year 2025-2026
Audit Director	1,720
Management Review Specialists (9 Positions)	15,480
Operations and Management Consultant II	1,032
Governmental Analyst II	860
Total Hours Available	<u>19,092</u>

AUDIT PLAN FOR FISCAL YEAR 2026-2027

Long Range 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 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

Estimated 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
Governmental Analyst II	860
Total Hours Available	<u>19,092</u>