Florida Department of Transportation
Office of Inspector General
Kristofer B. Sullivan, Inspector General

Office of Inspector General
Annual Audit Work Plan

Fiscal Year 2026-27 August 5, 2026

Secretary,

I am pleased to present the Florida Department of Transportation (Department) Office of Inspector General's (OIG) Annual Audit Work Plan for fiscal year (FY) 2026-2027.

Our Audit Work Plan is risk-based to provide broad coverage of Department programs, systems, and controls. The OIG's risk analysis is based on input from the Secretary, Assistant Secretaries, Chief of Staff, District Secretaries, and Functional Managers.

The activities outlined in our Audit Work Plan address the Department's major operations and optimize the use of our resources. We retain approximately 20 percent of our hours for Department projects that may be requested during the year. We also allocated a percentage of our audit resources for projects that may be requested by the Governor's Chief Inspector General (CIG) for projects with enterprise-wide focus.

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Kristofer B. Sullivan
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Jared W. Perdue, Secretary

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RISK ASSESSMENT PROCESS

Subsection 20.055(6)(i), Florida Statutes, (2025), and professional audit standards, require the OIG to develop risk-based, long-term, and annual audit plans, which consider resources and input from senior management. The methodology used for our risk assessment process is detailed below.

Define the audit universe
As part of our risk assessment process, we identified and determined auditable areas within the Department. The Department's major program areas are:

- Engineering and Operations
- Strategic Development
- Finance and Accounting
- Transportation Technology
- Florida's Turnpike Enterprise

Within each major program area are functional areas which comprise the audit universe. This universe is defined within our risk assessment process and updated on an annual basis.

Identify major risks
We surveyed Department management, including Assistant Secretaries, District Secretaries, Functional Managers, and OIG staff. They identified major risks, potential audit topics, and any concerns they had regarding fraud, waste, abuse, or potential wrongdoing in the Department.

Translate risks into measurable risk factors
We discussed the impact, likelihood, and risk type of each topic submitted. The following risk factors were also considered to assist in prioritizing topics: changes in leadership; new governing processes; and new information technology systems.

Present topics to the Secretary
The topics were presented to the Secretary for final review and feedback.

Finalize Annual Audit Work Plan (pages 5-7)**.**

FISCAL YEAR 2026-27 AUDIT WORK PLAN

The OIG's Annual Audit Work Plan provides broad audit coverage and focuses OIG resources on areas with the greatest known risks. We dedicate resources to auditing Department processes, contractor and consultant contracts, intermodal grant programs, and examining federal reimbursement rates.

The OIG has 25 audit positions and 29,709 available hours allocated as follows:

Total FY 2026-27 Potential Hours Available	**29,709**
Carry-forward hours to complete FY 2025-26 projects	4,783
Reserve 400 hours for CIG requests	400
Reserve 20 percent of hours for senior management requests	4,985
Recurring projects	3,353
New topics identified through the risk assessment process	16,188
Total FY 2026-27 Hours Allocated	**29,709**

Our FY 2026-27 Audit Work Plan includes 54 topics, listed below.[1] Engagements with an asterisk (*) indicate a specific contract or grant will be determined when the engagement is initiated. The long-term topics, required to be identified by statute, are on page 7.[2]

Engineering and Operations		
Area	**Topic**	**Project Type**
Construction	25C-009 Audit of Contract T4477	Carry Forward
	26C-011 Audit of Contract E6P34	Carry Forward
	25C-010 Audit of a Contract T2828	Carry Forward
	26C-012 Audit of CEI Contract CAR90	Carry Forward
	Construction Contract Audit – Project 1*	New
	CTQP Testing Process – QAR Process Audit	New
	Audit of Design/Build Contract	New
Maintenance	Inventory Control Maintenance Shop Audit	New
Program Management	21I-002 Utility Office Rates Procedures Audit	Carry Forward
	LAP Project Audit	New
Right of Way	National Stormwater Trust (NST) Audit	New
State Materials	MAC System Security Audit	New
	Build America Buy America (BABA) – Consulting Service	New
Emergency Management	26P-006 Continuity of Operations Plan (COOP) Audit	Carry Forward
Traffic Engineering and Operations	26P-010 FDOT Intelligent Transportation System Audit	Carry Forward

Strategic Development		
Area	**Topic**	**Project Type**
Aviation	26I-006 Unmanned Aircraft System (Drone) Program Audit	Carry Forward
	26I-012 Miami International Airport Audit	Carry Forward
Seaport	26I-009 Port of Tampa Audit	Carry Forward
	26I-008 Manatee Seaport Audit	Carry Forward
	Seaport Audit Project 1*	New
	Seaport Audit Project 2*	New
Freight and Rail	CSXT 2025 Indirect Rate Review	Recurring
	Florida East Coast Railway 2025 Indirect Rates Review	Recurring
Transit	26I-007 Jacksonville Transit Authority (JTA) Audit	Carry Forward
	Transit Audit Project 1*	New
	Transit Audit Project 2*	New
Policy Planning	26I-011 Pasco County MPO Audit	Carry Forward
	Metropolitan Planning Organization (MPO) Audit Project 1*	New
	CUTR Contract Audit	New
	Sun Trail Audit	New

[1] Although captured in the total programmed hours, some non-audit projects (e.g., computer forensics) and confidential (e.g., whistle-blower related) projects are not listed in these tables. Additionally, some project names have been combined for ease of reporting (e.g., CPA working paper reviews and corresponding cognizant letter).
[2] Although a long-term audit plan is required by statute, the risk assessment process is conducted annually; therefore, the topics listed may not be included in future audit plans.

Office of Inspector General
Florida Department of Transportation

Finance and Administration		
Area	**Topic**	**Project Type**
Comptroller	26P-007 Department Inventory Process Audit	Carry Forward
	Department FY 2026-27 Indirect Rate Review	Recurring
	Department Section 129 Financial Review/ Value Pilot Pricing Program (VPPP) Review FY 2025-26	Recurring
Human Resources	26P-012 Department Human Resource Hiring Practices – Consulting Service	Carry Forward
	Department Drug Testing – Consulting Service	New
	Department Vacancy Reduction Methodology – Consulting Service	New
	HR Onboarding Processes & Training – Consulting Service	New
	Veterans' Preference – Consulting Service	New
Procurement	**CPA Work Paper and Cognizant Reviews**	
	26C-013 D.L. Purvine, CPA, PLLC (Kittelson & Associates, Inc.) Cognizant Review CY 2025	Carry Forward
	26C-015 CliftonLarsonAllen (TLP Engineering Services, Inc.) Cognizant Review CY 2025	Carry Forward
	26C-016 Carr, Riggs & Ingram, LLC., (GAI) Cognizant Review CY 2025	Carry Forward
	26C-017 D.L. Purvine, CPA, PLLC (WGI) Cognizant Review FYE 2025	Carry Forward
	Carr, Riggs & Ingram, LLC., (GAI) Cognizant Review CY 2026	Recurring
	CliftonLarsonAllen (TLP Engineering Services, Inc.) Cognizant Review CY 2026	Recurring
	Baker Tilly US, LLP (Atkins) Cognizant Review CY 2024	Recurring
	D.L. Purvine, CPA, PLLC (Kittelson) Cognizant Review CY 2026	Recurring
	D.L. Purvine, CPA, PLLC (WGI) Cognizant Review CY 2025	Recurring
Support Services	26P-011 Badge Access Management Audit	Carry Forward
	Record Retention Process Audit	New

Transportation Technology		
Area	**Topic**	**Project Type**
Information Technology	26P-002 Identification and Authentication - PII Access Controls Audit	Carry Forward
	CIG Enterprise Project: Data Protection and Security Audit	New
	Department Enterprise-Wide Data Loss Protection and Prevention Audit	New
	Artificial Intelligence (AI) Audit	New

Florida's Turnpike Enterprise		
Area	**Topic**	**Project Type**
Florida's Turnpike Enterprise	FTE Section 129 - Financial Review/Value Pilot Pricing Program (VPPP) Review FY 25-26	Recurring

LONG-TERM AUDIT WORK PLAN POTENTIAL TOPICS

The following were identified as potential long-term topics as part of the FY 2026-27 annual risk assessment:

Engineering and Operations:
- Department Utility Rate Analysis
- Weigh Stations

Finance and Accounting:
- PALM Implementation
- Emergency Procurement Review

Strategic Development:
- Gainesville MTPO

Transportation Technology:
- Unpatched Legacy Systems
- Third -Party Vendor Risk
- IT Asset Inventory/IT Asset Purchase not Authorized by OIT

DISTRIBUTION

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PROJECT TEAM

Engagement was conducted by:
Tammekia Watts, Senior Auditor

Under the supervision of:
Jessica Mobley, Director of Quality Assurance & Operations Support
Joseph W. Gilboy, Director of Audit

Approved by:
Kristofer B. Sullivan, Inspector General

STATEMENT OF ACCORDANCE

The Department's mission is to provide a safe transportation system that ensures the mobility of people and goods, enhances economic prosperity, and preserves the quality of our environment and communities.

The Office of Inspector General's mission is to provide independent and objective investigative and audit services that promote accountability, integrity, and efficiency within the Florida Department of Transportation and its partners.

This work product was prepared pursuant to section 20.055, Florida Statutes, in accordance with the Association of Inspectors General *Principles and Standards for Offices of Inspector General* and conforms with The Institute of Internal Auditors' *Global Internal Auditing Standards*.

Please address inquiries regarding this product to the Department's Office of Inspector General at (850) 410-5800.