

**Audit Plan**  
**Fiscal Year 2019-2020**

**Long Range Plan**  
**Fiscal Years 2020-2021 and 2021-2022**

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

**July 1, 2019**



**Candie M. Fuller**  
**Inspector General**



# FLORIDA DEPARTMENT OF Environmental Protection

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3900 Commonwealth Boulevard  
Tallahassee, FL 32399


Ron DeSantis  
Governor

Jeanette Nuñez  
Lt. Governor

Noah Valenstein  
Secretary

## Memorandum

**TO:** Noah Valenstein, Secretary

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

**SUBJECT:** Audit Plan for Fiscal Year 2019-2020 and Long Range Plan for Fiscal Years 2020-2021 and 2021-2022

**DATE:** June 25, 2019

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Attached is the Department's Annual Audit Plan for fiscal year 2019-2020 and Long Range Plan for fiscal years 2020-2021 and 2021-2022. 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 2019-2020 and Long Range Plan for fiscal years 2020-2021 and 2021-2022.

  
\_\_\_\_\_  
Noah Valenstein  
Secretary  
Department of Environmental Protection

  
\_\_\_\_\_  
Date

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**Office of Inspector General**  
**Internal Audit Section**  
**Florida Department of Environmental Protection**  
**Audit Plan**  
*Fiscal Year 2019-2020*

**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 2019-2020 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
- 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 2019-2020. 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 2019-2020**

<b>Division/Office</b>	<b>Project Description</b>	<b>Hours</b>
<b>Administrative Services</b>		
Administrative Services	Review of Department Processes and Standards for Advanced Payments	270
Administrative Services	Review of Department Processes for Refunds	200
Administrative Services	Follow-up Review of OCULUS Records Retention and Access	200
Department-wide	Review of Department Purchasing Card Use	200
<b>Office of Information Technology</b>		
Technology and Information Services	Review of Purchase Orders for Information Technology Staff Augmentation	400
<b>Water Policy and Ecosystems Restoration</b>		
Water Restoration Assistance	Audit of the Clean Water and Drinking Water Revolving Fund Programs' Special Purpose Financial Presentations (Fiscal Year 2018-2019)	500
Water Restoration Assistance	Review of Clean Water and Drinking Water State Revolving Loans with the City of Cape Coral	400
Water Restoration Assistance	Review of Clean Water State Revolving Loan and Grant Agreements with the City of Pompano Beach	400
Water Restoration Assistance	Review of Agreement LP36030 with the City of Sanibel	400
Water Restoration Assistance	Review of Agreement LP58032 with Sarasota County	400
Water Restoration Assistance	Review of Agreement R1803 with the City of Sarasota	400
Water Restoration Assistance	Review of Drinking Water State Revolving Loan Agreement DW130260 with Miami Dade County	400
Environmental Assessment and Restoration	Audit of Contract WQ150 with Wildwood Consulting, Inc.	400
Resilience and Coastal Protection	Review of the Florida Resilient Coastlines Program	400
Ecosystems Restoration	Review of Reimbursed Costs under Cooperative Agreements with the South Florida Water Management District	400

<b>Land and Recreation</b>		
Recreation and Parks	Review of Contract PL352 with Forestech Consulting, Inc	400
Recreation and Parks	Audit of Concession Agreement CA-0316 with P3 Lake Louisa LLC at Lake Louisa State Park	300
Recreation and Parks	Audit of Concession Agreement MY-0813 with Captiva Cruises, Inc.	300
Recreation and Parks	Audit of Agreement CA-0917 with American Parks of Florida, LLC at Ft. Clinch State Park	300
Recreation and Parks	Audit of Concession Agreement CA-0518 with Friends of Fakahatchee, Inc., Citizen Support Organization at Fakahatchee Strand Preserve State Park	300
Recreation and Parks	Audit of Agreement with the Friends of Lake Louisa State Park, Inc. Citizen Support Organization	300
Recreation and Parks	Audit of Agreement with the Friends of Birch State Park, Inc. Citizen Support Organization	300
Recreation and Parks	Audit of Ravine Gardens State Park and Friends of Ravine Gardens, Inc. Citizen Support Organization	400
Recreation and Parks	Audit of Jonathan Dickinson State Park and the Agreement with the Friends of Jonathan Dickinson State Park, Inc. Citizen Support Organization	400
Recreation and Parks	Audit of Agreement MY-0612 with National and State Park Concessions Jonathan Dickinson State Park, Inc.	300
Recreation and Parks	Review of Property Inventory and Manager Audits Associated with Changes in Park Management	200
Recreation and Parks	Operational Review of Bureau of Design and Construction	300
State Lands	Review of Land and Water Conservation Fund Grants (LW641, LW648) and Recreation Trails Program Grant (TI528) with the Village of Wellington	300
State Lands	Review of Florida Recreation Development Assistance Program Agreements A7104 and U17013 with the City of Live Oak	300
State Lands	Review of Division Oversight of Lease Agreements	300
<b>Regulatory Programs</b>		
Waste Management	Review of Task Assignments for Contract HW555 with GHD Services Inc.	300
Air Resource Management	Audit Agreement DG001 with Yacht Starship Dining Cruises, LLC for Marine Vessel Diesel Engine Replacement	400
Water Resource Management	Review of Agreements 18PB3 and 19PB13 with the Town of Palm Beach for the Lake Worth Inlet Management Plan Implementation	400
Water Resource Management	Review of Agreement 17IR2 with Indian River County for Wabasso Beach Restoration	400
	<b>Total Hours</b>	<b>11,570</b>
<b>Inland Protection Trust Fund (IPTF)</b>		
Waste Management	Review of Petroleum Restoration Program Agency Term Contract Activities and Purchase Orders	2,028
Waste Management	Review of Petroleum Restoration Program Contract Section Processes for Negotiating Agency Term Contract Rates	400
Waste Management	Audit of Contract GC130 with Northstar Contracting Group, Inc.	400
Waste Management	Follow-up Review of Storage Tank Fee Collections	400
Waste Management	Review of Deductible Collections under the Abandoned Tank Restoration Program, Petroleum Liability and Restoration Insurance Program, and Innocent Victim Petroleum Storage System Restoration Program	400
Waste Management	Review of Petroleum Restoration Program Procurement and Accounting Processes	500
	<b>Total Hours</b>	<b>4,128</b>

<b>Enterprise Chief Inspector General Audits</b>	
To be determined	<b>250</b>

<b>Special Assignments</b>	
Review of Single Audit Reports	600
Office of Inspector General Audit Plan and Risk Assessment Fiscal Year 2020-2021	150
Office of Inspector General Annual Report Fiscal Year 2018-2019	100
Review Audit Reports	800
Finalize Audit Reports Fiscal Year 2018-2019	600
Coordinate External Audits	50
Follow-up on Prior Audits	300
Long Range Program Plan and Performance Measures	200
<b>Total</b>	<b>2,800</b>

<b>Total Hours Planned for Internal Audit</b>	
Audit Projects	11,570
IPTF Audit Projects	4,128
Enterprise Inspector General Audits	250
Special Assignments	2,800
<b>Total Planned</b>	<b><u>18,748</u></b>

**AVAILABLE AUDIT STAFF HOURS**

<b>Position Title</b>	<b>Fiscal Year 2019-2020</b>
Audit Director	1,720
Management Review Specialists (8 Positions)	13,760
Operations and Management Consultant II (.5 Position)	860
Government Analyst II (OPS) (1.4 Positions)	2,408
<b>Total Hours Available</b>	<b><u>18,748</u></b>



**Long Range Audit Plan**  
**Department of Environmental Protection**  
**Office of Inspector General**  
*Fiscal Years 2020-2021 and 2021-2022*

**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 2020-2021 and 2021-2022. 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 2020-2021

<b>Long Range Planned Projects</b>		
<b>Division/Office</b>	<b>Project Description</b>	<b>Hours</b>
<b>Department</b>		
Technology and Information Services	Audit of Select Department Information Technology Processes	300
Administrative Services	Audit of Select Administrative Functions	700
Districts	Audit of Select Administrative and District Functions	500
<b>Ecosystem Projects</b>		
Environmental Assessment and Restoration	Review of Select Contracts/Grants	500
Ecosystems Projects	Review of Select Contracts/Grants	500
Water Restoration Assistance	Audit of the Clean Water and Drinking Water Revolving Fund Financial Statements (FY 2019-2020)	400
Water Restoration Assistance	Review of Select Loan and Grant Agreements	550
Resilience and Coastal Protection	Review of Select Clean Vessel Agreements	400
Resilience and Coastal Protection	Review of Select Aquatic Preserve Operations	500
<b>Land and Recreation</b>		
Recreation and Parks	Audit of Select Contracted Concessions	700
Recreation and Parks	Audit of Select Citizen Support Organizations	600
Recreation and Parks	Audit of Select State Parks	800
Recreation and Parks	Review of Select Division Contracts and Purchase Orders	900
State Lands	Review of Professional Services Contracts	600
State Lands	Audit of Select Land and Water Conservation Fund Program Grants	600
State Lands	Audit of Select Recreational Trails Program Grants	500
State Lands	Audit of Select Florida Recreation Development Assistance Program Grants	700
State Lands	Review of Select State Lands Contracts	300
State Lands	Review of Select Division Program Processes	700
<b>Regulatory Programs</b>		
Air Resource Management	Audit of Tag Fee Program	300
Air Resource Management	Audit of Title V Grants	500
Waste Management	Audit of Select Division of Waste Management Contracts	800
Waste Management	Review of Petroleum Restoration Program (PRP) Agency Term Contractor Activities	1,000
Waste Management	Review of Activities Related to Select PRP Operations	1,000
Waste Management	Audit of Select Compliance and Cleanup Local Programs	448
Water Resource Management	Audit of Select Division of Water Resource Management Contracts/Grants	500
Water Resource Management	Audit of Select Beach Restoration Grants	400
<b>Total</b>		<b>15,698</b>

<b>Enterprise Chief Inspector General Audits</b>	
To be determined	<b>250</b>

<b>Special Assignments</b>	
Review of Single Audit Reports	600
Office of Inspector General Audit Plan and Risk Assessment Fiscal Year 2021-2022	150
Office of Inspector General Annual Report Fiscal Year 2019-2020	100
Review Audit Reports	800
Finalize Audit Reports Fiscal Year 2019-2020	600
Coordinate External Audits	50
Follow-up on Prior Audits	300
Long Range Program Plan and Performance Measures	200
<b>Total</b>	<b>2,800</b>

<b>Total Hours Planned for Internal Audit</b>	
Audit Projects/IPTF Audit Projects	15,698
Enterprise Inspector General Audits	250
Special Assignments	2,800
<b>Total Planned</b>	<b><u>18,748</u></b>

**ESTIMATED AVAILABLE AUDIT STAFF HOURS**

<b>Position Title</b>	<b>Fiscal Year 2020-2021</b>
Audit Director	1,720
Management Review Specialists (8 Positions)	13,760
Operations and Management Consultant II (.5 Position)	860
Government Analyst II (OPS) (1.4 Positions)	2,408
<b>Total Hours Available</b>	<b><u>18,748</u></b>

## Audit Plan for Fiscal Year 2021-2022

Long Range Planned Projects		
Division/Office	Project Description	Hours
Technology and Information Services	Audit of Select Department Information Technology Processes	1,000
Administrative Services	Audit of Select Administrative Functions	1,000
Environmental Assessment and Restoration	Review of Select Contracts/Grants	500
Ecosystems Projects	Review of Select Contracts/Grants	500
Water Restoration Assistance	Audit of the Clean Water and Drinking Water Revolving Fund Financial Statements (FY 2020-2021)	400
Water Restoration Assistance	Review of Select Loan and Grant Agreements	598
Resilience and Coastal Protection	Review of Select Contract/Grant Agreements	400
Resilience and Coastal Protection	Review of Select Aquatic Preserve Operations	500
Recreation and Parks	Audit of Select Contracted Concessions	700
Recreation and Parks	Audit of Select Citizen Support Organizations	600
Recreation and Parks	Audit of Select State Parks	800
Recreation and Parks	Review of Select Division Contracts and Purchase Orders	1,000
State Lands	Review of Professional Services Contracts	600
State Lands	Audit of Select Land and Recreation Grants	1,000
State Lands	Review of Select Land Administration Activities	400
State Lands	Review of Select Division Program Processes	700
Air Resource Management	Audit of Tag Fee Program	300
Air Resource Management	Audit of Title V Grants	500
Waste Management	Audit of Select Division of Waste Management Contracts	800
Waste Management	Review of Petroleum Restoration Program (PRP) Agency Term Contractor Activities	1,000
Waste Management	Review of Activities Related to Select PRP Operations	1,000
Waste Management	Audit of Select Compliance and Cleanup Local Programs	500
Water Resource Management	Audit of Select Division of Water Resource Management Contracts/Grants	500
Water Resource Management	Audit of Select Beach Restoration Grants	400
<b>Total</b>		<b>15,698</b>

<b>Enterprise Chief Inspector General Audits</b>	
To be determined	<b>250</b>

<b>Special Assignments</b>	
Review of Single Audit Reports	600
Office of Inspector General Audit Plan and Risk Assessment Fiscal Year 2022-2023	150
Office of Inspector General Annual Report Fiscal Year 2020-2021	100
Review Audit Reports	800
Finalize Audit Reports Fiscal Year 2020-2021	600
Coordinate External Audits	50
Follow-up on Prior Audits	300
Long Range Program Plan and Performance Measures	200
<b>Total</b>	<b>2,800</b>

<b>Total Hours Estimated for Internal Audit</b>	
Audit Projects/IPTF Audit Projects	15,698
Enterprise Inspector General Audits	250
Special Assignments	2,800
<b>Total Planned</b>	<b><u>18,748</u></b>

**Estimated Available Audit Staff Hours**

<b>Position Title</b>	<b>Fiscal Year 2021-2022</b>
Audit Director	1,720
Management Review Specialists (8 Positions)	13,760
Operations and Management Consultant II (.5 Position)	860
Government Analyst II (OPS) (1.4 Positions)	2,408
<b>Estimated Total Hours Available</b>	<b><u>18,748</u></b>