

Audit Plan
Fiscal Year 2021-2022

Long Range Plan
Fiscal Years 2022-2023 and 2023-2024

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

July 1, 2021



Candie M. Fuller
Inspector General



FLORIDA DEPARTMENT OF Environmental Protection


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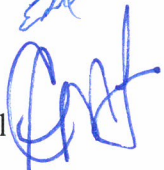
Ron DeSantis
Governor

Jeanette Nuñez
Lt. Governor

Shawn Hamilton
Interim Secretary

Memorandum

TO: Shawn Hamilton, Interim Secretary 

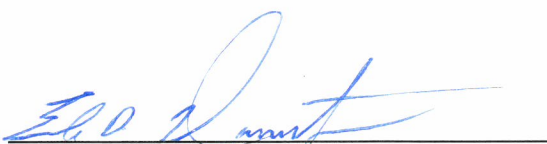
FROM: Candie M. Fuller, Inspector General 

SUBJECT: Audit Plan for Fiscal Year 2021-2022 and Long Range Plan for Fiscal Years 2022-2023 and 2023-2024

DATE: June 24, 2021

Attached is the Department's Annual Audit Plan for Fiscal Year 2021-2022 and Long Range Plan for Fiscal Years 2022-2023 and 2023-2024. 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 2021-2022 and Long Range Plan for Fiscal Years 2022-2023 and 2023-2024.


Shawn Hamilton
Interim Secretary
Department of Environmental Protection

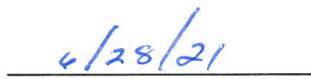

Date

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Office of Inspector General
Internal Audit Section
Florida Department of Environmental Protection
Audit Plan
Fiscal Year 2021-2022

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 2021-2022 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 2021-2022. 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 2021-2022

Division/Office	Project Description	Hours
Department-Wide		
Department-Wide	Risk-Based Compliance Audit of Contracts Executed for the Preceding three Fiscal Years	400
Secretary		
Office of Environmental Transparency and Accountability	Audit of Agreement AT001 with the St. Johns River Water Management District for Water Quality Monitoring Enhancement	350
Administrative Services		
Administrative Services	Review of Department Processes and Standards for Advanced Payments	400
Administrative Services	Review of Department Controls Regarding Surplus Property	400
Water Policy and Ecosystems Restoration		
Water Restoration Assistance	Review of Clean Water State Revolving Fund Construction Loan Agreement WW03711 and Small Community Grant Agreement SG030712 to the City of Parker	400
Water Restoration Assistance	Review of Agreements with the City of Sanibel for Improvements to Wastewater Infrastructure	400
Water Restoration Assistance	Review of State Revolving Loan and Grant Agreements with the City of Cape Coral	400
Environmental Assessment and Restoration	Review of Annual Quality Assurance Report Results Implementation	300
Office of Resilience and Coastal Protection	Audit of Agreement CM841 with the University of South Florida for the Statewide Ecosystem Assessment of Coastal and Aquatic Resources (SEACAR) Database and Data Discovery Interface	400
Office of Resilience and Coastal Protection	Audit of Agreement 19BA2 with Bay County for the Panama City Beach Shore Protection Project	400
Land and Recreation		
Recreation and Parks	Audit of Dr. Von D. Mizell-Eula Johnson State Park	350
Recreation and Parks	Audit of Citizen Support Organization Agreement with the Friends of Lovers Key, Inc.	350
Recreation and Parks	Audit of Citizen Support Organization Agreement with the Friends of Olustee Battlefield Historic State Park, In, Inc.	350
Recreation and Parks	Audit of John Pennekamp Coral Reef State Park	350
Recreation and Parks	Audit of Agreement CA1617 with Tomoka Outpost (Cornelius Enterprises) at Tomoka State Park	350
Recreation and Parks	Audit of Agreement CA1417 with Schwarze Enterprises, Inc. at DeLeon Springs State Park	350
Recreation and Parks	Review of District 2 Administration	400
Recreation and Parks	Review of District 3 Administration	400
Recreation and Parks	Review of Select Division Purchase Orders for Resource Management Projects	350
Recreation and Parks	Audit of the Florida State Parks Foundation, Inc. Citizen Support Organization	350
State Lands	Audit of Florida Communities Trust Agreement SM001 with Homosassa Civic Club, Inc.	398
State Lands	Review of Bureau of Real Estate Services Disposition of Bid Package Process	400

Regulatory Programs		
Air Resource Management	Audit of Activities Funded by Tag Fee Allocations to Duval County	300
Waste Management	Audit of Agreement SW121 with Southern Waste Information Exchange (SWIX)	300
Total Hours		8,848

Inland Protection Trust Fund (IPTF)		
Waste Management	Review of Petroleum Restoration Program Agency Term Contract Activities and Purchase Orders	1,320
Waste Management	Operational Review of the Ethanol/Biodiesel Program	400
Total Hours		1,720
Total Hours		10,568

Cybersecurity Audit Plan		
Audit of Department Cybersecurity governance pursuant to the Florida Cybersecurity Standards as outlined in Chapter 60GG-2.001(3), F.A.C. and in compliance with Section 282.318(4), F.S.		400
Enterprise Audit of Department Cybersecurity controls for Security Continuous Monitoring Pursuant to the Florida Cybersecurity Standards as outlined in and Chapter 60GG-2.004(2), F.A.C. and the NIST Framework for Improving Critical Infrastructure Cybersecurity.		500
Total Hours		900

Enterprise Chief Inspector General Audits		
Enterprise Activities		1,812

Special Assignments		
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
Total		2,200

Total Hours Planned for Internal Audit		
Audit Projects		8,848
IPTF Audit Projects		1,720
Cybersecurity Audit		900
Enterprise Chief Inspector General Audits		1,812
Special Assignments		2,200
Total Planned		15,480

AVAILABLE AUDIT STAFF HOURS

Position Title	Fiscal Year 2021-2022
Audit Director	1,720
Management Review Specialists (8 Positions)	13,760
Total Hours Available	15,480

Long Range Audit Plan
Department of Environmental Protection
Office of Inspector General
Fiscal Years 2022-2023 and 2023-2024

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 2022-2023 and 2023-2024. 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 2022-2023

Long Range Planned Projects		
Division/Office	Project Description	Hours
Department		
Technology and Information Services	Audit of Select Department Information Technology Processes	500
Administrative Services	Audit of Select Administrative Functions	500
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	400
Water Restoration Assistance	Audits of Select Grant Agreements	400
Resilience and Coastal Protection	Review of Select Grant and Cooperative Agreements	400
Resilience and Coastal Protection	Audit of Select Beach Restoration Grant Agreements	400
Resilience and Coastal Protection	Review of Select Aquatic Preserve Operations	400
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 Division Contracts and Purchase Orders	400
State Lands	Review of Professional Services Contracts	400
State Lands	Audit of Select Land and Recreational Program Grants	300
State Lands	Review of Select State Lands Contracts	400
State Lands	Review of Select Division Program Processes	400
Regulatory Programs		
Air Resource Management	Audit of Title V Program	300
Waste Management	Audit of Select Division of Waste Management Contracts	400
Waste Management	Review of Petroleum Restoration Program Agency Term Contractor Activities	700
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	568
Water Resource Management	Audit of Select Division of Water Resource Management Contracts/Grants	500
Total		10,568
Cybersecurity Audit Plan		
Audit of Department Cybersecurity		400
Enterprise Chief Inspector General Audits		
Enterprise Activities		2,212

Special Assignments	
Office of Inspector General Audit Plan and Risk Assessment Fiscal Year 2023-2024	150
Office of Inspector General Annual Report Fiscal Year 2021-2022	100
Review Audit Reports	800
Finalize Audit Reports Fiscal Year 2021-2022	600
Coordinate External Audits	50
Follow-up on Prior Audits	300
Long Range Program Plan and Performance Measures	200
Total	2,200

Total Hours Planned for Internal Audit	
Audit Projects	8,848
IPTF Audit Projects	1,720
Cybersecurity Audit	400
Enterprise Chief Inspector General Audits	2,312
Special Assignments	2,200
Total Planned	15,480

ESTIMATED AVAILABLE AUDIT STAFF HOURS

Position Title	Fiscal Year 2022-2023
Audit Director	1,720
Management Review Specialists (8 Positions)	13,760
Total Hours Available	15,480

Audit Plan for Fiscal Year 2023-2024

Long Range Planned Projects		
Division/Office	Project Description	Hours
Department		
Technology and Information Services	Audit of Select Department Information Technology Processes	500
Administrative Services	Audit of Select Administrative Functions	500
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	400
Water Restoration Assistance	Audits of Select Grant Agreements	400
Resilience and Coastal Protection	Review of Select Grant and Cooperative Agreements	400
Resilience and Coastal Protection	Audit of Select Beach Restoration Grant Agreements	400
Resilience and Coastal Protection	Review of Select Aquatic Preserve Operations	400
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 Division Contracts and Purchase Orders	400
State Lands	Review of Professional Services Contracts	400
State Lands	Audit of Select Land and Recreational Program Grants	300
State Lands	Review of Select State Lands Contracts	400
State Lands	Review of Select Division Program Processes	400
Regulatory Programs		
Air Resource Management	Audit of Title V Program	300
Waste Management	Audit of Select Division of Waste Management Contracts	400
Waste Management	Review of Petroleum Restoration Program Agency Term Contractor Activities	700
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	568
Water Resource Management	Audit of Select Division of Water Resource Management Contracts/Grants	500
Total		10,568

Cybersecurity Audit Plan	
Audit of Department Cybersecurity	400

Enterprise Chief Inspector General Audits	
Enterprise Activities	2,312

Special Assignments	
Office of Inspector General Audit Plan and Risk Assessment Fiscal Year 2024-2025	150
Office of Inspector General Annual Report Fiscal Year 2022-2023	100
Review Audit Reports	800
Finalize Audit Reports Fiscal Year 2022-2023	600
Coordinate External Audits	50
Follow-up on Prior Audits	300
Long Range Program Plan and Performance Measures	200
Total	2,200

Total Hours Planned for Internal Audit	
Audit Projects	8,848
IPTF Audit Projects	1,720
Cybersecurity Audit	400
Enterprise Chief Inspector General Audits	2,312
Special Assignments	2,200
Total Planned	15,480

Estimated Available Audit Staff Hours

Position Title	Fiscal Year 2023-2024
Audit Director	1,720
Management Review Specialists (8 Positions)	13,760
Total Hours Available	15,480