Audit Plan
Fiscal Year 2025-2026

Long Range Plan
Fiscal Years 2026-2027 and 2027-2028

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

July 1, 2025

Candie M. Fuller
Inspector General

FLORIDA DEPARTMENT OF Environmental Protection

Marjory Stoneman Douglas Building
3900 Commonwealth Boulevard
Tallahassee, FL 32399

Ron DeSantis
Governor

Alexis A. Lambert
Secretary

Memorandum

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

FROM: **Candie M. Fuller, Inspector General** Candie M. Fuller Digitally signed by Candie M. Fuller Date: 2025.06.18 14:34:54 -04'00'

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

DATE: **June 18, 2025**

Attached is the Department's Annual Audit Plan for Fiscal Year 2025-2026 and Long Range Plan for Fiscal Years 2026-2027 and 2027-2028. 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 2025-2026 and Long Range Plan for Fiscal Years 2026-2027 and 2027-2028.

_____ 6/18/2025

Alexis A. Lambert
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 2025-2026

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 *Government Auditing Standards* published by the United States Government Accountability Office.

AUDIT PLAN DEVELOPMENT METHODOLOGY

The Office of Inspector General Audit Plan has been developed for Fiscal Year 2025-2026 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 2025-2026. 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

Division/Office	Project Description
Department-Wide	
Department Wide	Audit of Department Surplus Property
Department Wide	Audit of Department Volunteers
Administrative Services	
Administrative Services	Audit of Accounts Receivable Collections Process
Information Technology and Information Services	
Technology and Information Services	Audit of Information Technology Contracted Consultant Purchase Orders
Water Policy and Ecosystems Restoration	
Resilience and Coastal Protection	Audit of Agreement ES008 with On the Hook Marine Services, LLC
Resilience and Coastal Protection	Audit of Agreement CZ518 with the City of Fernandina Beach
Resilience and Coastal Protection	Audit of Agreement F2304 with Healthy Aquatics Marine Institute of Florida, Inc.
Resilience and Coastal Protection	Audit of Agreement 24BA1 with Bay County
Resilience and Coastal Protection	Audit of Agreement 24PI1 with Pinellas County
Resilience and Coastal Protection	Audit of Citizen Support Organization Friends of the Reserve, Inc for Apalachicola National Estuarine Research Reserve
Water Policy	Audit of Water Policy and Ecosystems Restoration Agreement
Water Restoration Assistance	Audit of Agreement WG019 with the City of Archer
Water Restoration Assistance	Audit of Agreement LPS0090 with the City of Lake City
Water Restoration Assistance	Audit of Agreement LS260370 with the City of Labelle
Land and Recreation	
Recreation and Parks	Audit of Concession Agreement CA-0724 with Coldwater Excursions, LLC
Recreation and Parks	Audit of Concession Agreement CA-0523 with Birch Hospitality, LLC
Recreation and Parks	Audit of Sebastian Inlet State Park
Recreation and Parks	Audit of Big Lagoon State Park
Recreation and Parks	Audit of Citizen Support Organization Friends of MacArthur Beach State Park
Recreation and Parks	Audit of Citizen Support Organization Friends of Rainbow Springs State Park, Inc.
Recreation and Parks	Audit of Agreement CN780 with QRC, Inc
Recreation and Parks	Audit of Local Trail Management Grant TG019 with Wakulla County
State Lands	Audit of Agreement T2316 with Madison County
Regulatory Programs	
Waste Management	Audit of Waste Cleanup Pollution Response Contract Activities and Task Assignments
Waste Management	Audit of Agreement SW341 with Big Dog Express of South Florida
Law Enforcement	Audit of DAVID Use and Security

Air Resource Management	Audit of Title V Program Administration
Resilient Florida Program	
Resilience and Coastal Protection	Audit of Agreement 23PLN74 with Town of Pembroke Park
Resilience and Coastal Protection	Audit of Agreement 22FRP67 with Town of Juno Beach
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
Waste Management	Audit of Contract GC923 with Polk County
Cybersecurity Audit Plan	
Technology and Information Services	Cybersecurity Audit of Data Protection and Security
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	

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
Total Hours Available	**18,232**

Long Range Audit Plan
Department of Environmental Protection
Office of Inspector General
Fiscal Years 2026-2027 and 2027-2028

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 *Government Auditing Standards*.

The following pages contain the Long Range Audit Plan schedules for Fiscal Years 2026-2027 and 2027-2028. Included is a summary of the planned projects and the available resources within the Office of Inspector General staff.

AUDIT PLAN FOR FISCAL YEAR 2026-2027

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
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
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 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
Total Hours Available	**18,232**

AUDIT PLAN FOR FISCAL YEAR 2027-2028

Long Range Planned Projects	
Division/Office	**Project Description**
Department	
Department Wide	Risk-Based Compliance Audit of Contracts Executed for the Preceding Three Fiscal Years
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 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 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 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**