



# Florida Department of TRANSPORTATION

## Office of Inspector General Kristofer B. Sullivan, Inspector General

OIG Risk Assessment and Work Plan, Fiscal Year 2021-22

July 30, 2021

### Executive Summary

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We are pleased to present the Florida Department of Transportation (Department) Office of Inspector General's (OIG) Annual Risk Assessment and Work Plan results for fiscal year (FY) 2021-22.

Our 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, District Secretaries, Chief of Staff, and Functional Managers.

The activities outlined in our 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 small 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.

Submitted by: DocuSigned by:  
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Kevin J. Thibault, Secretary

Date: 8/4/2021 | 7:39 AM EDT

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**TABLE OF CONTENTS**

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<b>RISK ASSESSMENT PROCESS</b>	<b>3</b>
<b>FISCAL YEAR 2021-22 WORK PLAN</b>	<b>4</b>
<b>LONG-TERM WORK PLAN</b>	<b>7</b>
<b>DISTRIBUTION</b>	<b>8</b>
<b>PROJECT TEAM</b>	<b>9</b>
<b>STATEMENT OF ACCORDANCE</b>	<b>9</b>

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Florida Department of Transportation**

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## **RISK ASSESSMENT PROCESS**

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Section 20.055(6)(i), Florida Statutes, (2020), 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**

We identified the following 30 auditable areas:

- |                                       |  |
|---------------------------------------|--|
| 1. Turnpike Enterprise                | 16. Procurement                              |
| 2. Design                             | 17. Comptroller                              |
| 3. Traffic Engineering and Operations | 18. Work Program and Budget                  |
| 4. Maintenance                        | 19. Aviation and Spaceports                  |
| 5. Emergency Management               | 20. Freight and Multimodal Operations (Rail) |
| 6. Right of Way                       | 21. Seaport and Waterways                    |
| 7. Construction                       | 22. Transit                                  |
| 8. Materials                          | 23. Policy Planning                          |
| 9. Program Management                 | 24. Systems Implementation                   |
| 10. Safety                            | 25. Forecasting and Trends                   |
| 11. Environmental Management          | 26. Research Center                          |
| 12. Equal Opportunity                 | 27. Civil Integrated Management              |
| 13. Human Resources                   | 28. Information Security Management          |
| 14. Organizational Development        | 29. Information Technology                   |
| 15. Support Services                  | 30. SunRail                                  |

### **❖ Identify major risks**

We surveyed OIG staff and Department management, including Assistant Secretaries, District Secretaries, Chief of Staff, and Functional Managers. 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.

### **❖ Develop an Annual Work Plan based on the final risk ranking (pages 5-6).**

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**FISCAL YEAR 2021-22 WORK PLAN**

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The OIG's annual 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 26 audit positions and can expend 32,396 hours as follows:

<b>Total FY 2021-22 Potential Hours Available</b>	<b>32,396</b>
Carry-forward hours to complete FY 2020-21 projects	5,560
Reserve 400 hours for CIG requests	400
Reserve 20 percent of remaining hours for management requests	5,366
Recurring projects (Performance Measures, Rates, etc.)	5,280
New topics identified through the risk assessment process	15,790
<b>Total FY 2021-22 Hours Programmed</b>	<b>32,396</b>

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Florida Department of Transportation**

Our FY 2021-22 Work Plan includes 63 topics, listed below.<sup>1</sup> The long-term topics, required to be identified by statute, are on page 7.<sup>2</sup>

<b>Engineering and Operations</b>		
<b>Function</b>	<b>Topic</b>	<b>Project Type</b>
Construction	Duplicate Payments to Construction Engineering & Inspection Firms	Carry Forward
	Maximum Capacity Rating Review	Carry Forward
	Nuclear Density Gauges Storage	New
	Liquidated Damages Review	New
Program Management	Utility Office Rates Procedures	Carry Forward
	Flagler County (SCRAP/SCOP Funding)	Carry Forward
	Florida Power and Light	Carry Forward
	Port St. Lucie Local Agency Program	New

<b>Finance and Administration</b>			
<b>Function</b>	<b>Topic</b>	<b>Project Type</b>	
Office of Comptroller	Department FY 2022-23 Indirect Rate	Recurring	
	Section 129 Financial Review FY 2020-21	Carry Forward	
	Section 129 Financial Review FY 2021-22	New	
	Purchasing Card Audit	Carry Forward	
Support Services	Records Retention Audit	New	
Human Resources	Veteran's Preference for Hiring	New	
Procurement	Tectonic Group International – Loss of Currency Exchange Allowability	Carry Forward	
	House Bill 1079 Project	New	
	Consultant Contract Labor Cost Credits Audit (Design Professional Service Agreements)	New	
	Paycheck Protection Program Loans	New	
	General Engineering Consultant Contactors (GEC) Review	New	
	<b>CPA Work Paper and Cognizant Reviews</b>		
	D.L. Purvine, CPA, PLLC (Kittelson & Associates, Inc.) Cognizant Review CY 2020	Carry Forward	
	D.L. Purvine, CPA, PLLC (Kittelson & Associates, Inc.) Cognizant Review CY 2021	Recurring	
	D.L. Purvine, CPA, PLLC (Wantman Group, Inc.) Cognizant Review FYE 2020	Recurring	
	D.L. Purvine, CPA, PLLC (Wantman Group, Inc.) Cognizant Review CY 2021	Recurring	
	Carr, Riggs, & Ingram LLC., (GAI) Cognizant Review 2020	Carry Forward	

<sup>1</sup> 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).

<sup>2</sup> 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.

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Florida Department of Transportation**

	Carr, Riggs & Ingram, LLC., (GAI) Cognizant Review CY 2021	Recurring
	CliftonLarsonAllen (TLP Engineering Services, Inc.) Cognizant Review 2020	Carry Forward
	CliftonLarsonAllen (TLP Engineering Services, Inc.) Cognizant Review CY 2021	Recurring
	Squar Milner LLP (Atkins) Cognizant Review CY 2020	Recurring
	StambaughNess (CONSOR Engineers) Cognizant Review CY 2020	New

<b>Strategic Development</b>		
<b>Function</b>	<b>Topic</b>	<b>Project Type</b>
<b>Freight &amp; Multimodal Operations</b>	South Florida Regional Transportation Association (SFRTA)	Carry Forward
	Florida East Coast Railway Fringe/Indirect Rate CY 2019	Carry Forward
	Rail Inspections	New
	CSXT 2020 Indirect Rate	Carry Forward
	Florida East Coast Railway 2020 Indirect Rates	Recurring
	CSXT 2021 Indirect Rate	Recurring
<b>Policy Planning</b>	Ocala-Marion Transportation Planning Organization	Carry Forward
	Performance Measures FY 2019-20	Carry Forward
	Performance Measures FY 2020-21	Recurring
	Broward Metropolitan Planning Organization	New
	Gainesville MTPO	Carry Forward
	Florida Seaport Transportation & Economic Development (FSTED)	Carry Forward
	Consultation Service Regarding Seaport Funding	New
<b>SunRail</b>	SunRail Transition	New
<b>Transit</b>	Jacksonville Transit Authority (JTA)	Carry Forward
	Miami-Dade County Transit Funding	Carry Forward
	Pinellas Suncoast	Carry Forward
	Grant Funded Vehicle Management	Carry Forward
	Transit Cost Allocation Tools Review	Carry Forward
	Orlando Central Florida Regional Transit Authority (LYNX)	New

<b>Transportation Technology</b>		
<b>Function</b>	<b>Topic</b>	<b>Project Type</b>
<b>Information Security Management</b>	Department Office of Information Technology Firewall	Carry Forward
<b>Information Technology</b>	Cloud Service Providers	Carry Forward
	Confidential and Exempt Data	New
	Independent Verification and Validation Roles and Responsibilities in Information Technology Contracts	New
	Security of SharePoint Sites	New

<b>Chief Inspector General (CIG)</b>		
<b>Topic</b>	<b>Project Type</b>	
CIG Enterprise Planning for Cybersecurity Audit	New	
CIG Enterprise Cybersecurity Audit	New	

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**LONG-TERM WORK PLAN**

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These long-term auditable topics were identified for the FY 2021-22 Work Plan:

- StambaughNess (CONSOR Engineers) Cognizant Review CY 2021;
- Palo Alto VPN Services;
- Mobile Phone Patches and Security Updates;
- Business Development Initiative Qualifications;
- Equal Opportunity Compliance System Data Regarding Disadvantaged Business Enterprise;
- National Pollutant Discharge Elimination System Permits;
- Superior Construction Company Southeast, LLC – SR 8 (I-10)/SR 200 (US 301) Interchange (T2591); and
- Title 6 compliance.

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**PROJECT TEAM**

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Approved by:

Kristofer B. Sullivan, Inspector General

**STATEMENT OF ACCORDANCE**

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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' *International Standards for the Professional Practice of Internal Auditing*.

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