



# Florida Department of TRANSPORTATION

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

Revised OIG Work Plan, Fiscal Year 2020-21

November 9, 2020

### Executive Summary

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Annually the Florida Department of Transportation (Department) Office of Inspector General's (OIG) conducts an Annual Risk Assessment and Work Plan which was dated August 9, 2020 for fiscal year (FY) 2020-21.

However, due to the audit section having five vacancies, which will be open until at least January 2021, and performing work for the Chief Inspector General's Office on three engagements during the first quarter of FY 2020-21, we have revised our Work Plan. We plan to revise the Work Plan at the end of each quarter during FY 2020-21.

The activities outlined in our Revised 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 have allocated a percentage of our audit resources for projects that are ongoing or may be requested by the Governor's Chief Inspector General (CIG) for projects with enterprise-wide focus.

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**FISCAL YEAR 2020-21 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 34,245 hours as follows:

	<b>Original</b>	<b>Revised</b>
<b>Total FY 2020-21 Potential Hours Available</b>	<b>34,245</b>	<b>32,430</b>
Carry-forward hours to complete FY 2019-20 projects	8,726	9,631
Reserve hours for CIG requests	200	1,550
Reserve 20 percent of remaining hours for management requests	5,104	4,559
Recurring projects (Performance Measures, Rates, etc.)	4,665	4,665
New topics identified through the risk assessment process	15,550	12,025
<b>Total FY 2020-21 Hours Programmed</b>	<b>34,245</b>	<b>32,430</b>

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Our FY 2020-21 Work Plan includes 61 auditable topics, listed below.<sup>1</sup> The long-term auditable topics, required to be identified by statute, are on page 8.<sup>2</sup>

<b>Engineering and Operations</b>		
<b>Function</b>	<b>Topic</b>	<b>Project Type</b>
Construction	Duplicate Payments to Construction Engineering Inspections	Carry Forward
	Multi-Use Corridors of Regional Economic Significance Task Force Monitoring	Carry Forward
	Push Button Contracts	Carry Forward
	Liquidated Damages Review	New
	Pensacola Bay Bridge Replacement	New
Maintenance	Asset Maintenance Management (In-house vs Contractor)	Carry Forward
Program Management	Local Agency Programs	Carry Forward
	Flagler County's Small County Road Assistance Program & Small County Outreach Program Funding	Carry Forward
	Utility Office Rates Procedures	New
	Port Saint Lucie Local Agency Program Project	New
Right of Way	Outdoor Advertising	Carry Forward
Traffic Engineering & Operations	Intelligent Transportation Systems – Information Technology	Carry Forward

<b>Finance and Administration</b>		
<b>Function</b>	<b>Topic</b>	<b>Project Type</b>
Equal Opportunity	Small Businesses Certifications	Carry Forward
Office of Comptroller/ Financial Management	Florida Department of Transportation Fringe/Indirect Rate	Recurring
	Toll Facility Records Verification - Section 129(a)(3)(A)(v), USC 23	New Recurring
Human Resources	Fair Labor Standards Act Overtime Determinations	New
Procurement	Errors and Omissions – Consultant Cost Classification	Carry Forward
	Consultant Contract Labor Cost Credits (Design Professional Services Agreements)	New

<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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	<b>CPA Work Paper and Cognizant Reviews</b>	
	AE Clarity (Wantman Group, Inc.) FYE <sup>3</sup> 2019	Carry Forward
	Brimmer Burek & Keelan, LLP CY <sup>4</sup> 2018	Carry Forward
	Carr Riggs & Ingram, LLC (GAI) CY 2019	Carry Forward
	Grennan Fender & Poparad, LLP (OM Engineering Services, Inc.) (work paper review only)	Carry Forward
	AE Clarity (Wantman Group, Inc.) FYE 2020	Recurring
	Carr Riggs & Ingram, LLC (GAI) CY 2020	Recurring
	CliftonLarsonAllen (TLP Engineering Services, Inc.) CY 2020	Recurring
	Squar Milner, LLP (Atkins) CY 2020	Recurring
Statewide Contracts, Grants, & Funds Management	Uniform Grant Guidance Compliance	Carry Forward

<b>Strategic Development</b>		
<b>Function</b>	<b>Topic</b>	<b>Project Type</b>
Freight & Multimodal Operations	CSXT Fringe/Indirect Rate CY 2019	Carry Forward
	South Florida Regional Transportation Authority	Carry Forward
	CSXT Fringe/Indirect Rate CY 2020	Recurring
	Florida East Coast Railway Fringe/Indirect Rate CY 2019	Recurring
Policy Planning	Performance Measures FY <sup>5</sup> 2019-20	Recurring
	Hillsborough Metropolitan Planning Organization	Carry Forward
	Ocala-Marion Transportation Planning Organization	Carry Forward
	Pasco County Metropolitan Planning Organization	Carry Forward
Research	Master University Agreements	Carry Forward
Seaports & Waterways	Florida Seaport Transportation & Economic Development	Carry Forward
	Seaport Office Internal Controls and Procedures	New
SunRail	Coronavirus Aid Relief and Economic Act – SunRail	New
	SunRail Transition to Central Florida Commuter Rail Commission	New
Transit	TransCIP 2.0 (Access Controls)	Carry Forward
	Coronavirus Aid Relief and Economic Act – Transit Funding	New

<sup>3</sup> Fiscal Year Ended (FYE)

<sup>4</sup> Calendar Year (CY)

<sup>5</sup> Fiscal Year (FY)

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	Jacksonville Transit Authority	New
	Miami-Dade County Transit Funding	New
	Pinellas Suncoast Transit Authority	New
	Vehicle Titles	New

<b>Transportation Technology</b>		
<b>Function</b>	<b>Topic</b>	<b>Project Type</b>
Information Security Management	Office of Information Technology Firewall	Carry Forward
Information Technology	District Remote Servers Infrastructure	Carry Forward
	Payment Card Industry	Carry Forward
	System Security Plans	Carry Forward
	Work Program Integration Initiative	Carry Forward
	Cloud Service Providers	New

<b>Florida Turnpike Enterprise</b>		
<b>Function</b>	<b>Topic</b>	<b>Project Type</b>
Turnpike Enterprise	Computer Security Incident Response Team Reporting – Turnpike Tolls	Carry Forward

<b>Offices of the Secretary</b>		
<b>Function</b>	<b>Topic</b>	<b>Project Type</b>
General Counsel	Ethics Program Review	New

<b>Chief Inspector General</b>		
<b>Function</b>	<b>Topic</b>	<b>Project Type</b>
	The Department of Economic Opportunity's CONNECT System	New

## **LONG-TERM WORK PLAN**

These long-term auditable topics were identified for the FY 2020-21 Work Plan:

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Topics Moved to Long Term from Original Plan

- National Pollutant Discharge Elimination System Permits
- Small County Road Assistance Program & Small County Outreach Program
- Intelligent Transportation Systems – SunGuide Application
- General Engineering Consultant Contracts Review
- Tectonic Group International – Loss on Currency Exchange Allowability
- Apex Engineering (Ennis-Pellum & Associates, CPAs)
- Aviation Office Training Program

Original Long Term Topics

- I-4 Ultimate Project Contract Modifications;
- Star Metro Transit Agency;
- Center for Urban Transit Research at the University of South Florida;
- Express Lane Tolling; and
- Truck Parking Availability System.