



Florida Department of TRANSPORTATION

Office of Inspector General
Robert E. Clift, Inspector General

A handwritten signature in blue ink, reading "Robert E. Clift".

Audit Report No. 16P-5006
Information Technology Resource Expenditures

June 28, 2017

What We Did

The Office of Inspector General (OIG) conducted an audit to identify budget sources and resource allocations of Information Technology (IT) expenditures originating outside of the Office of Information Technology (OIT). We also analyzed and tested the approval and acquisition processes for Information Technology Resources (ITR) in the department. The scope of the audit was limited to Central Office, District Two, and District Three.

What We Found

We performed analytical procedures on general expenses for the Central Office, District Two, and District Three for a two-year period. Using IT expenses identified in eighteen accounting object codes, we calculated a weighted average for IT expenses to extrapolate department-wide shadow IT¹ expenditures. We concluded there were shadow IT expenditures of 6.36 million dollars in the department's general expense category (excluding OIT's general expenses) during fiscal years 2014-2015 and 2015-2016. This represents 4.7% of the department's general expense budget allocations (134.49 million). We performed these procedures with a 90% level of confidence and 5% margin of error.

The range of our analysis was eighteen accounting object codes within the general expense budget category we identified as containing shadow IT expenditures. Our review did not include analysis of work program expenditures because our evaluation of the general ledger transactions and available detail did not provide sufficient data transparency to identify a population of shadow IT expenditures.

Another objective of this audit was to analyze and test the approval and acquisition processes for ITR in the department.

¹ Shadow IT is the industry term used to describe Information Technology Resources (ITR) managed and used within an enterprise without the knowledge of its IT department.

We determined:

- Districts Two and Three were in full compliance with the information resource request (IRR) process while Central Office substantially complied with department procedures to obtain an approved IRR prior to acquiring ITR. (Finding 3)
- The department lacks clear procedures for ITR acquisition. (Finding 1)
- The department's IRR process is not fully compliant with Rule 74-2, Florida Administrative Code (F.A.C.). In addition, OIT's Methods and Practices² governing technical reviews for the acquisition of ITR does not provide specific criteria for the review or selection of technical reviewer based on their qualifications. (Finding 2)

What We Recommend

We recommend the Chief of Transportation Technology ensure the ITR manual and the OIT Methods and Practices include requirements from Rule 74-2.002 (5) and 74-2.003 (5) (a), F.A.C., that define specific criteria for technical and security reviews, security analysis, and business impact analysis for modifications or updates to software and systems.

We also recommend the CIO:

1. Determine the feasibility of implementing systematic internal controls, such as exception reporting and monitoring. This may be possible using the department's service or configuration management tools (e.g., Cherwell) to augment its current procedural IRR process.
2. Eliminate the exemption granted for Intelligent Transportation Systems (ITS) from the IRR procedure, except for purchases of computerized traffic systems and control devices used solely for the purpose of motor vehicle traffic control and surveillance.
3. Ensure procedures for ITR acquisition provide clear guidance for IT staff to perform an impact analysis assessing the effects of technology or modifications to the existing environment prior to the acquisition of ITR. Also, prior to implementation into the production environment, validate that ITR conform to agency standard configurations.

² OIT Methods and Practices are internal procedures developed and maintained within OIT that describe specific work procedures related to OIT functions and duties.

**Office of Inspector General
Florida Department of Transportation**

TABLE OF CONTENTS

BACKGROUND AND INTRODUCTION	4
Analysis of Shadow IT	5
FINDINGS AND RECOMMENDATIONS	7
Finding 1 – OIT procedures for ITR acquisition	7
Finding 2 – Compliance with Rule 74-2 Florida Administrative Code (F.A.C.)	8
Finding 3 – Compliance with the IRR process	9
APPENDIX A – Purpose, Scope, and Methodology	11
APPENDIX B – Calculation of Weighted Average	12
APPENDIX C – Management Response	13
DISTRIBUTION	15
PROJECT TEAM	16
STATEMENT OF ACCORDANCE	16

BACKGROUND AND INTRODUCTION

Shadow IT is the industry term used to describe Information Technology Resources managed and used within an enterprise without the knowledge of its IT department. Shadow IT can include hardware, software, web services, or cloud applications used by employees to accomplish their tasks and projects without IT authorization or oversight. The existence of Shadow IT in the agency introduces security risks because unsupported hardware and software have not undergone the same technical and security reviews of supported technologies. Agency management has provided the topic of Shadow IT as a risk topic for Office of Inspector General (OIG) risk assessments for at least the last five years.

Rule Chapter 74-2, Florida Administrative Code (F.A.C.), enacted March 2016, charges agency Information Technology offices with the “implementation of appropriate security controls for software applications obtained, purchased, leased, or developed to minimize risks to the confidentiality, integrity, and availability of the application, its data, and other IT resources” and performance of impact analyses prior to introducing or modifying IT resources. In addition to the business impact analysis, the agency must complete an assessment of the potential effects of the technology or modifications to its existing environment.

Information Technology Resources User’s Manual, Topic No. 325-000-002 provides guidance for the acquisition of Information Technology resources. Chapter 7 of the manual requires the completion of an information resource request (IRR) for all acquisitions of ITR and lists several specific exemptions including consumable supplies, and computerized traffic systems and control devices used solely for the control and surveillance of vehicle traffic.

Analysis of Shadow IT

One of the main objectives of this audit was to identify Information Technology Resources (ITR) expenses, acquisition, management, and use within the department without the knowledge of OIT, also called shadow IT. Our first attempt to evaluate historical expenditures focused on a broad review of expenses incurred at the cost center level. This approach did not include details for expenditures distinguishing the funding source (work program or general expense budget allocation). We were not able to obtain detailed information for many work program expenditures associated with contract or work order payments because detailed information is not included in the voucher documentation for the cost reimbursement contracts payment process.

During the course of the audit, we evaluated similar contract analysis performed by an external consultant. This consultant analyzed select work program payments to identify whether the underlying services and costs were performed by IT staff augmentation, also a form of shadow IT. The results of this analysis were inconclusive for the same reasons we noted during our initial attempts to evaluate contract payments.

We reorganized our approach and evaluated expenditures by tracking expenses through the budget allocation process for non-OIT budget entities in Districts Two, Three, and Central Office. In our analysis of non-OIT IT expenditures (purchase-card and My Florida Market Place) we found a sufficient level of detail for general budget funded expenses that facilitated further analysis and classification of the expenses. We focused our efforts on the expense category 'general expense' analyzing the underlying accounting object codes with high occurrences of IT related expenditures and identified 18 object codes containing IT expenses:

- 11 object codes were set up to record IT expenses; we included all of these expenses without further analysis; and
- 7 object codes contained some IT expenditures mixed with non-IT expenses; we analyzed the expenditures to identify the IT expenses and calculated a weighted average for IT expenses for the three locations.

We ran financial reports for the 18 object codes for fiscal years 2014-15 and 2015-16, excluding the Office of Information Technology. We applied the calculated weighted average³ (see Appendix B) for IT expense to the total expenses for the 7 object codes and added this to the full amounts for the remaining 11 object codes to extrapolate the amount of shadow IT expenditures in the department's general expense budget for the two fiscal year periods.

We reviewed department expenditure reports for the general expense category to identify accounting object codes with ITR expenditures incurred outside of OIT's budgeted spending categories to identify shadow IT. Our summary of expenditures was determined by examining the expenditures in IT related object codes:

³ A weighted average is an average resulting from the multiplication of each component by a factor reflecting its importance.

**Office of Inspector General
Florida Department of Transportation**

- 132700 – Information Technology Services – General
- 132748 – Information Technology Services – Software
- 132752 – Information Technology Services – Data Process
- 341023 – Supplies – Information Tech
- 341024 – Supplies – Software Licenses
- 341028 – Supplies – Environmental Health/Safety
- 341029 – Supplies – Audio/Visual
- 516000 – Property – Information Technology – General
- 516019 – Property – Information Technology – Communications
- 516022 – Property – Information Technology – Servers
- 516023 – Property – Information Technology – Personal Computers
- 531000 – Intangible Assets – Computer Software

During our analysis, we identified a class of expenditures related to networked printers the department has historically not considered as IT. The office printers used by the department today are file utility and communication devices attached to the network falling within the statutory and rule definitions for ITR. We ran reports on additional object codes related to printer/copier purchases, leases, maintenance, and other related charges. We did not conduct further testing on these codes:

- 241047 - Repairs/Maintenance – Commodities - Info Tech
- 242029 - Repairs/Maintenance – Contract - Info Tech
- 243009 - Repairs/Maintenance – No Contract - Info Tech
- 441000 - Equipment Rental – Information Technology
- 442000 - Equipment Rental – Copier

There was one additional accounting code (examples of items identified include: smart phones and tablets) we identified as containing shadow IT during testing. We ran reports and included the totals in our calculation of total shadow IT expenditures but did not perform any additional testing on the transactions:

- 519032 – Property – Attractive Items

Our analysis revealed, with a 90% level of confidence, the department spent **\$6,365,883 (4.7%)** of general expense budget allocations in the 12 object codes tested (\$134,494,611), and a total of \$22,229,381 in the 18 object codes examined in shadow IT expenditures for the fiscal years 2014-2015 and 2015-2016.

The agency can improve in this area if the Chief of Transportation Technology develops management reports that include accounting object codes across the agency to form a more comprehensive view of total department IT expenditures. Developing more comprehensive management reports will facilitate forecasting customer service support needs, strategic support (e.g. planning network saturation and bandwidth needs), and cost reduction strategies (e.g. opportunities for creating department contracts to reduce

acquisition and support costs through bundling and cost breaks that may be available through a consolidated contract limited vendor option).

FINDINGS AND RECOMMENDATIONS

In addition to the objective of identifying shadow IT expenditures, another objective of this audit was to analyze and test processes for the approval and acquisition of ITR in the department.

Finding 1 – OIT procedures for ITR acquisition

We determined the department lacks clear procedures for ITR acquisition.

Rule 74-2.002 (5), F.A.C. requires agency risk management processes include the establishment of parameters for IT staff participation in procurement activities by identifying the IT issues IT staff must address, implementing appropriate security controls for ITR obtained, and performing an impact analysis prior to the introduction of new IT resources or modification of current IT resources.

Rule 74-2.003 (5)(c), F.A.C. requires agencies maintain policies, processes, and procedures to manage the protection of information systems and assets and specifically requires the establishment of a configuration change control process to manage upgrades and modifications to existing IT resources.

The department procedure requires users apply for and receive an approved IRR prior to the acquisition of new ITR. OIT has an internal method and practice governing the technical review of IRRs. The IRR process does not include a comprehensive list of exceptions or criteria for granting exemptions. We found three specific examples in need of guidance:

- Software updates/renewals,
- ITR purchased for deployment at other agencies, and
- Reimbursement to another state agency for ITR.

The manual does not specify IRRs are required for software license renewal or updates, or software purchased for another agency.

The risk of not evaluating ITR prior to implementation include interoperability inconsistencies that can cause disruptions to critical business processes at the office level and disruption of the enterprise platform requiring unplanned OIT and department resources to resolve and restore business and enterprise resources.

We recommend the Chief Information Officer (CIO) ensure procedures for ITR acquisition provide clear guidance for IT staff to perform an impact analysis assessing the effects of technology, or modifications to the existing environment, prior to the

acquisition of ITR. Also, prior to implementation into the production environment validate that ITR conforms to agency standard configurations.

Finding 2 – Compliance with Rule 74-2 Florida Administrative Code (F.A.C.)

We determined the department's IRR process is not fully compliant with Rule 74-2, F.A.C. In Addition, OIT's Methods and Practices governing technical reviews for the acquisition of ITR does not provide specific criteria for the review or selection of a technical reviewer based on qualifications.

Specific requirements of Rule 74-2.002 (5), F.A.C. for technical reviews includes:

- Establish parameters for IT staff participation in procurement activities;
- Identify the IT issues IT staff must address during procurement activities (e.g., system hardening, logging, performance, service availability, incident notification, and recovery expectations);
- Implement appropriate security controls for software applications obtained, purchased, leased, or developed to minimize risks to the confidentiality, integrity, and availability of the application, its data, and other IT resources; and
- Prior to introducing new IT resources or modifying current IT resources, perform an impact analysis. The purpose of this analysis is to assess the effects of the technology or modifications on the existing environment. Validate that IT resources conform to agency standard configurations prior to implementation into the production environment.

Specific requirements of Rule 74-2.003 (5) (a), F.A.C. for technical reviews include:

- Require that vendor default settings, posing security risks, are changed or disabled for agency-owned or managed IT resources, including encryption keys, accounts, passwords, and SNMP (Simple Network Management Protocol) community strings, and ensure device security settings are enabled where appropriate; and
- Allow installation of only agency-approved software on agency-owned IT resources.

We reviewed IRRs for all of the purchases included in our test population from the Central Office, and Districts 2 and 3, and observed offices use pre-approved IRRs for future purchases of ITR, with occasional IRRs held open for years. We noted transactions relying on blanket IRR approval for purchases from prior years. The OIT method and practice governing the technical review of IRRs does not provide specific criteria indicating when: a technical review is required; the qualifications for selecting a technical reviewer; or the elements of a technical review. The following are examples found during the audit:

- IRR approved **May 20, 2002** for "Airspace OMS Government" software, then reused for renewal as late as **March 4, 2015**;
- IRR approved **September 16, 2014** (it was requested to cover 4 fiscal years without additional review) for "Civil 3D" software maintenance and support was used again **September 15, 2015**;

- IRR approved **January 6, 2014** for software development and maintenance, and then reused **April 16, 2015** for the renewal of the development and maintenance agreement; and
- An IRR approved **January 6, 2014** for Bentley Enterprise License Subscription, then reused **January 27, 2016** for the renewal of the subscription.

The OIT methods and practices, and Chapter 7 of the ITR manual have not been updated to reflect changes published March 2016, in Rule 74-2, F.A.C. Chapter 7 was last updated August 2014. The risk of not evaluating software updates prior to user implementation include interoperability inconsistencies that can cause disruptions to critical business processes at the office level and disruption of the enterprise platform requiring significant OIT and department resources to resolve and restore business and enterprise resources.

We recommend the Chief of Transportation Technology ensure the ITR manual and the OIT Methods and Practices include requirements from Rule 74-2.002 (5) and 74-2.003 (5) (a), F.A.C., that define specific criteria for technical and security reviews, security analysis, and business impact analysis for modifications or updates to software and systems.

Finding 3 – Compliance with the IRR process

OIT defines the process of acquiring ITR and for the review and justification of information technology acquisitions in the Information Technology Resources User's Manual, Topic No. 325-000-002, Chapter 7. All acquisitions of ITR require the completion of an Information Resource Request (IRR). Specific exceptions to the IRR process include consumable supplies, and computerized traffic systems and control devices used solely for the control and surveillance of vehicle traffic.

We determined District 2 and 3 were in full compliance with the information resource request (IRR) process while Central Office substantially complied with department procedures to obtain an approved IRR prior to acquiring ITR.

District 2 and 3 provided approved IRRs for 100% of all expenditures tested:

- District 2 had 19 ITR purchases totaling \$51,109; and
- District 3 had 13 ITR purchases totaling \$9,521.

Central Office was able to provide approved IRRs for 96.8% of software purchases tested. Central Office had 61 ITR purchases totaling \$1,048,154:

- 54 items had approved IRRs;
- 7 purchases did not have an approved IRR;
 - Per the purchasers, 3 IRRs were not initiated;
 - Per the purchasers, 4 IRRs were not required;

**Office of Inspector General
Florida Department of Transportation**

- Two purchases were for software installed on hardware located in Intelligent Transportation System (ITS) server rooms⁴;
- One purchase was for software installed on the Department of Agriculture and Consumer Services network; and
- One purchase was for payment to Department of Management Services for SunCom.

There were three ITR acquisitions without IRRs because the program office(s) overlooked or did not know they were required to submit and have an approved IRR prior to acquisition of ITR.

We found instances of offices using IRRs approved in prior years to purchase newer versions of software without technical or security reviews by OIT. This practice may result in the implementation of software that is not supported or interoperable with the department's core software platform or network environment, which can lead to instability in the business environment and unplanned demands on OIT personnel to provide resolutions.

We observed an inconsistent internal control for the verification of approved IRRs. Verification is required for assets acquired using the P-Card process, but not for items acquired through other processes. Requiring IRR verification for all ITR acquisitions would strengthen internal controls.

We recommend the CIO:

1. Determine the feasibility of implementing systematic internal controls, such as exception reporting and monitoring. This may be possible using the department's service or configuration management tools (e.g., Cherwell) to augment its current procedural IRR process.
2. Eliminate the exemption granted for ITS from the IRR procedure, except for purchases of computerized traffic systems and control devices used solely for the purpose of motor vehicle traffic control and surveillance.

⁴ The ITS program is subject to all policies, rules, and procedures developed by the department granted by 20.23 (4) F.S., and subject to all other Florida laws. See FDOT audit 15P-5005 ITS IT Follow-up, which includes a legal opinion from FDOT Office of General Counsel stating "software and ITR acquired for installation in RTMCs is not exempt from department procedure because it does not fall within the exemption for computerized traffic systems and control devices used solely for the purpose of motor vehicle traffic control and surveillance, 335.14 (2) F.S."

APPENDIX A – Purpose, Scope, and Methodology

Section 20.055, Florida Statutes, requires the OIG to conduct audits, examinations, investigations, and management reviews related to programs and operations of the department. This audit was performed as part of the OIG’s mission to promote accountability, integrity, and efficiency for the citizens of Florida by providing objective and timely audit and investigative services.

The **purpose** of this engagement was to identify budget sources and resource allocations of Information Technology (IT) expenditures originating outside of the Office of Information Technology (OIT), and analyze the approval and acquisition processes for Information Technology Resources (ITR) in the department.

The **scope** of this audit was limited to Central Office, District Two, and District Three expenditures over the period July 1, 2014 through June 30, 2016.

The methodology included:

- Reviewing:
 - applicable statutes, rules, and procedures;
 - desktop procedures and disbursement handbook;
- Interviewing appropriate department personnel; and
- Collecting, evaluating, and analyzing relevant data.

**Office of Inspector General
Florida Department of Transportation**

APPENDIX B – Calculation of Weighted Average

In order to identify potential shadow IT in department expenditures, we categorized and classified accounting object codes as either general expenditures containing some ITR or general expenditures containing only ITR expenditures. We compared budgets to summaries of pulled vouchers to determine IT expenditures outside of OIT budget. We sampled mixed expense object codes using a margin of error of 5%, with a confidence level of 90%. We calculated a weighted average of 82.75% of IT expense in those object codes.

We calculated the weighted average of general expense expenditures for the three locations reviewed and applied the percentage to the districts we did not test to extrapolate a total of non-OIT IT spend by the department.

Ratios are calculated for each district using this formula for each district:

$$\frac{\text{GenExp:All} + \text{GenExp:Non IT}}{\text{GenExp: All}}$$

The weighted average of general expenses is calculated using this formula:

$$\text{D2 ratio}(\text{D2GenExp}/\text{TotGenExp}) + \text{D3 ratio}(\text{D3GenExp}/\text{TotGenExp}) + \text{CO ratio}(\text{COGenExp}/\text{TotGenExp})$$

	CO	D2	D3	Average
Ratio of General IT Expenses : General Expen	88.02%	51.12%	28.69%	82.75%
General Expenses: All	2,046,215	216,176	73,119	2,335,510
General Expenses: Non IT	(245,149)	(105,663)	(52,142.00)	(402,954)
IT Repairs and Maintenance	25,479	(213)	1,466	26,732
IT Copier Equipment Rental	73,591	39,445	776	113,811
IT Property (Comm, Servers, PCs)	185,229	8,803	-	194,032
Intangible Assets Software	98,695	5,061	3,218	106,975
Prop Attractive Items (e.g. tablets, laptops)	505,821	-	-	505,821
Total Shadow IT Expenditures	2,689,882	163,609	26,437	2,879,927

We used the weighted average to extrapolate the projected ITR expenditures across the department with a 90% confidence level and a margin of error of 5%, the department spent **\$6,365,883 (4.7%)** of general expense budget allocations in the 12 object codes tested (\$134,494,611), and a total of \$22,229,381 in the 18 object codes examined in shadow IT expenditures for the fiscal years 2014-2015 and 2015-2016.

APPENDIX C – Management Response

The following responses were provided on June 22, 2017:

Finding 1 – OIT procedures for ITR acquisition

Finding: We determined the department lacks clear procedures for ITR acquisition.

Recommendation: We recommend the Chief Information Officer (CIO) ensure procedures for ITR acquisition provide clear guidance for IT staff to perform an impact analysis assessing the effects of technology, or modifications to the existing environment, prior to the acquisition of ITR. Also, prior to implementation into the production environment validate that ITR conforms to agency standard configurations.

Response to Finding: We concur with the finding and recommendation.

Corrective Action: The Process and Quality Improvement unit within the Transportation Technology Office will review the current documented policies, procedures, OIT Manual Chapters, and methods and practices and add new or update existing language to ensure there is clear guidance on the performance of impact analyses as recommended.

Estimated Completion Date: June 30, 2018

Finding 2 – Compliance with Rule 74-2 Florida Administrative Code (F.A.C.)

Finding: We determined the department's IRR process is not fully compliant with Rule 74-2, F.A.C. In Addition, OIT's Methods and Practices governing technical reviews for the acquisition of ITR does not provide specific criteria for the review or selection of a technical reviewer based on qualifications.

Recommendation: We recommend the Chief of Transportation Technology ensure the ITR manual and the OIT Methods and Practices include requirements from Rule 74-2.002 (5) and 74-2.003 (5) (a), F.A.C., that define specific criteria for technical and security reviews, security analysis, and business impact analysis for modifications or updates to software and systems.

Response to Finding: We concur with the finding and recommendation.

Corrective Action: The Process and Quality Improvement unit within the Transportation Technology Office will review the current documented policies, procedures, OIT Manual Chapters, and methods and practices and add new or update existing language that defines specific criteria for technical and security reviews, security analyses, and business impact analyses for modifications or updates to software and systems as recommended.

Estimated Completion Date: June 30, 2018

Finding 3 – Compliance with the IRR process

Finding: We determined District 2 and 3 were in full compliance with the information resource request (IRR) process while Central Office substantially complied with department procedures to obtain an approved IRR prior to acquiring ITR.

Recommendation: We recommend the CIO:

1. Determine the feasibility of implementing systematic internal controls, such as exception reporting and monitoring. This may be possible using the department's service or configuration management tools (e.g., Cherwell) to augment its current procedural IRR process.
2. Eliminate the exemption granted for ITS from the IRR procedure, except for purchases of computerized traffic systems and control devices used solely for the purpose of motor vehicle traffic control and surveillance.

Response to Finding: We concur with the finding and recommendation.

Corrective Action:

1. The CIO will study the feasibility of implementing certain systematic internal controls to ensure that certain IRRs initiate a technical and/or security review prior to being approved. The Process and Quality Improvement unit will review policies, procedures, OIT Manual chapters and methods and practices to determine if any need to be updated to include language requiring these reviews.
2. The CIO will review the exemptions related to ITS to determine the feasibility of requiring ITS to utilize the IRR system for all IT related purchases except for computerized traffic systems and control devices.

Estimated Completion Date: 6/30/2018

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STATEMENT OF ACCORDANCE

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 promote integrity, accountability, and process improvement in the Department of Transportation by providing objective, fact-based assessments to the DOT team.

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*.

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