



Florida Department of TRANSPORTATION

Office of Inspector General Kristofer B. Sullivan, Inspector General

OIG Audit Work Plan, Fiscal Year 2024-25


July 11, 2024

Secretary,

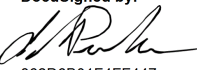
I am pleased to present the Florida Department of Transportation (Department) Office of Inspector General's (OIG) Annual Audit Work Plan for fiscal year (FY) 2024-25.

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

The activities outlined in our Audit 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 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:

86AAC6E338F64F4...
 Kristofer B. Sullivan, Inspector General

Date: 07/11/2024 | 2:10 PM EDT

Approved by: DocuSigned by:

862D6B01E4EE447
 Jared W. Perdue, Secretary

Date: 07/15/2024 | 4:21 PM EDT

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

TABLE OF CONTENTS

RISK ASSESSMENT PROCESS	3
FISCAL YEAR 2024-25 AUDIT WORK PLAN	4
LONG-TERM AUDIT WORK PLAN POTENTIAL TOPICS	7
DISTRIBUTION	8
PROJECT TEAM	9
STATEMENT OF ACCORDANCE	9

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

RISK ASSESSMENT PROCESS

Subsection 20.055(6)(i), Florida Statutes, (2023), 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 32 auditable areas:

1. Construction	17. Comptroller
2. Design	18. Work Program and Budget
3. Emergency Management	19. Freight and Rail
4. Maintenance	20. Transit
5. Materials	21. Aviation
6. Program Management	22. Spaceports
7. Right of Way	23. Seaports
8. Traffic Engineering and Operations	24. Policy Planning
9. Safety	25. Systems Implementation
10. Environmental Management	26. Forecasting and Trends
11. Florida’s Turnpike Enterprise	27. Research
12. Equal Opportunity	28. Civil Integrated Mgmt. (Data Analytics)
13. Human Resources	29. Information Security Management
14. Organizational Development	30. Information Technology
15. Support Services	31. Organizational Change Management
16. Procurement	32. Process and Quality Improvement

Identify major risks

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

Finalize Annual Audit Work Plan (pages 5-7).

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

FISCAL YEAR 2024-25 AUDIT WORK PLAN

The OIG’s Annual Audit 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 24 audit positions and with 33,733 potential available hours allocated as follows:

Total FY 2024-25 Potential Hours Available	33,733
Carry-forward hours to complete FY 2023-24 projects	4,516
Reserve 400 hours for CIG requests	400
Reserve 20 percent of hours for senior management requests	5,843
Recurring projects (Performance Measures, Rates, etc.)	6,150
New topics identified through the risk assessment process	16,824
Total FY 2024-25 Hours Allocated	33,733

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

Our FY 2024-25 Audit Work Plan includes 57 topics, listed below.¹ Engagements with an asterisk (*) indicate a specific contract or grant will be determined when the engagement is initiated. The long-term topics, required to be identified by statute, are on page 7.²

Finance and Administration		
Area	Topic	Project Type
Human Resources	Fair Labor Standards Act (FLSA) Overtime Determinations Review	Carry Forward
	HR HSMV-0280-21 Data Exchange Internal Control and Data Security Audit	Recurring
	District Human Resources Offices Review	New
Comptroller	Department FY 2024-25 Indirect Rate Review	Recurring
	Purchasing Card Audit	New
	Department Section 129(A)(3) Financial Review FY 2023-24 (Toll Credits)	Recurring
	Department Section 129(9)(a) Financial Review FY 2023-24 (Buses)	Recurring
	Department Value Pricing Pilot Program Review FY 2023-24	Recurring
Support Services	Mailroom Security Review	Carry Forward
Procurement	Triennial Contract Audit per Section 287.137(2) F.S.	Recurring
	CPA Work Paper and Cognizant Reviews	
	Carr, Riggs & Ingram, LLC., (GAI) Cognizant Review CY 2023	Carry Forward
	CliftonLarsonAllen (TLP Engineering Services, Inc.) Cognizant Review CY 2023	Carry Forward
	Carr, Riggs & Ingram, LLC., (GAI) Cognizant Review CY 2024	Recurring
	CliftonLarsonAllen (TLP Engineering Services, Inc.) Cognizant Review CY 2024	Recurring
	Baker Tilly US, LLP (Atkins) Cognizant Review CY 2023	Recurring
	D.L. Purvine, CPA, PLLC (WGI) Cognizant Review CY 2024	Recurring
	Aldrich CPAs + Advisors LLP (CONSOR Engineers LLC) Cognizant Review CY 2024	Recurring
	Limited CPA Work Paper Review of Applied Foundation Testing, LLC's Statement of Direct Labor, Fringe Benefits, and General Overhead	New
	Limited CPA Work Paper Review of Radise International, LLC's Statement of Direct Labor, Fringe Benefits, and General Overhead	New

¹ 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).

² 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.

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

Engineering and Operations		
Area	Topic	Project Type
Construction	Audit of Contract E7J46	Carry Forward
	Construction Contract Audit – Project 1*	New
	Construction Contract Audit – Project 2*	New
	Construction Contract Audit – Project 3*	New
Traffic Engineering and Operations	ATC Lease & Operating Agreement Audit	Carry Forward
	Procedure Review of Managed Lanes (Express Lane Manual)	New
Maintenance	Rest Area Construction Review – Contract E51A0	Carry Forward
	Movable Bridge Operations Audit	Carry Forward
	Adopt-a-Highway Program Review	New
Program Management	Review of LAP Contract G2B41	Carry Forward
	Utility Office Rate Procedure Audit	Carry Forward
	Gadsden County LAP Audit	Carry Forward
	State Funded Grants Audit	Carry Forward
	Tampa Electric Company Audit	Carry Forward
	Utilities Relocation Project Audit*	New
	Local Agency Program Audit*	New
Right of Way	ROW Office Master Lease Financial Audit	Carry Forward

Strategic Development		
Area	Topic	Project Type
Aviation	Airport Agreement Audit*	New
Freight & Rail	CSXT 2023 Indirect Rate Review	Recurring
	Florida East Coast Railway 2023 Indirect Rates Review	Recurring
	Rail Project Agreement Audit*	New
Seaport	Seaport Agreement Audit*	New
Policy Planning	Performance Measures FY 2022-23 Audit	Carry Forward
	Panhandle Transportation Planning Organization Review	New
	Miami-Dade Transportation Planning Organization Audit	New
Transit	Ride Solution Transit Audit	Carry Forward
	Transit Agency Audit– Project 1*	New
	Transit Agency Audit – Project 2*	New
Spaceport	Spaceport Program Audit	Carry Forward

Transportation Technology		
Area	Topic	Project Type
Information Technology	State Prohibited Applications on Department Issued Devices Review	Carry Forward
	Disaster Recovery Consulting Services	Carry Forward
	Review of Third-Party Risk Management	Carry Forward
	CIG Enterprise Project: IT Asset Management	New
	Review of data sharing, access to secure storage, and secure transmission for Department third parties.	New
	Weigh Station and ITS Network Security Audit	New

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

Florida's Turnpike Enterprise		
Area	Topic	Project Type
Florida's Turnpike Enterprise	FTE Section 129(9)(A) Financial Review FY 2023-24 (Buses)	Recurring
	FTE Section 129(A)(3) Financial Review FY 2023-24 (Toll Credits)	Recurring

Executive Offices		
Area	Topic	Project Type
Inspector General	OIG HSMV – 0359-22 DAVID Attestation	New

LONG-TERM AUDIT WORK PLAN POTENTIAL TOPICS

These long-term auditable topics were identified for the FY 2024-25 Audit Work Plan:

- Fleet Vehicle Audit
- Maintenance Yard Inventory Audit
- Construction Training and Qualification Program Audit

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

DISTRIBUTION

Internal Distribution:

Jared W. Perdue, P.E., Secretary
Leda Kelly, Chief of Staff
Will Watts, P.E., Assistant Secretary for Engineering and Operations
Kim Holland, P.E., Assistant Secretary for Strategic Development
Lisa Saliba, Assistant Secretary for Finance and Administration
Rebekah Davis, General Counsel
Trey Tillander, P.E., Executive Director of Transportation Technology
L.K. Nandam, P.E., District One Secretary
Greg Evans, P.E., District Two Secretary
Phillip Gainer, P.E., District Three Secretary
Steven C. Braun, P.E., District Four Secretary
John E. Tyler, P.E., District Five Secretary
Stacy Miller, P.E., District Six Secretary
David Gwynn, P.E., District Seven Secretary
Nicola Liquori, CPA, Executive Director, Florida's Turnpike Enterprise

External Distribution:

Melinda Miguel, Chief Inspector General, Executive Office of the Governor
Sherrill Norman, Auditor General, State of Florida
Jamie Christian, Florida Division Administrator, Federal Highway Administration
Ralph Yoder, Executive Director, Florida Transportation Commission

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

PROJECT TEAM

Engagement was conducted by:

Misha Jordan, External Audit Liaison & Special Projects Coordinator
Tammekia Watts, Senior Auditor

Under the supervision of:

Jessica Mobley, Director of Quality Assurance & Operations Support
Joseph W. Gilboy, Director of Audit

Approved by:

Kristofer B. Sullivan, Inspector General

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 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.