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## INTERNAL CONTROL OVERVIEW

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### What Is Internal Control and Why Is It Important To Me?

Internal Control is the **continual** process by which Florida Department of Transportation (department) managers and personnel address perceived and assessed risks by performing specific activities which ensure the department is operating as effectively and efficiently as possible while helping the department achieve its overall objectives.

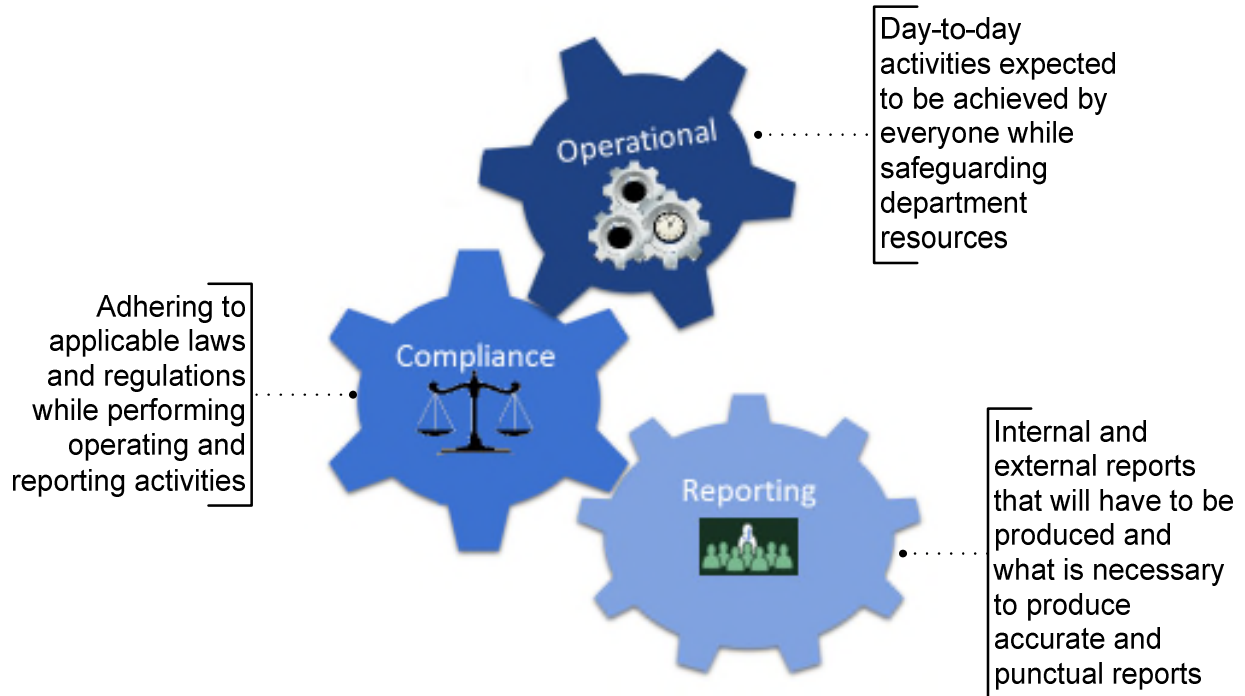
The department sets overall goals and objectives, monitors progress, and publishes the results for all Florida citizens to view at this and many other webpages:

[Florida Transportation Performance](#)

### Set Your Office Goals

Department management is responsible for setting goals and developing an **Internal Control System** that works to help the department achieve its overall goals. This consists of all the plans, methods, procedures, and policies put in place by managers and carried out by managers and employees on a regular basis. Managers and oversight committees monitor, evaluate, adjust, and re-assess at regular intervals with the goal of continuous improvement. Over time, and with continuous oversight, control processes put in place should become effectively integrated into the business strategy of each office and should minimize the risks of fraud, mismanagement, and abuse of government resources.

There are three categories of objectives to keep in mind when assessing internal controls: operational requirements, reporting requirements, and compliance requirements. Compliance is central to the objectives, in that laws and regulations must be taken into account while ensuring operational and reporting requirements are met.



**There are five components of an internal control system:**

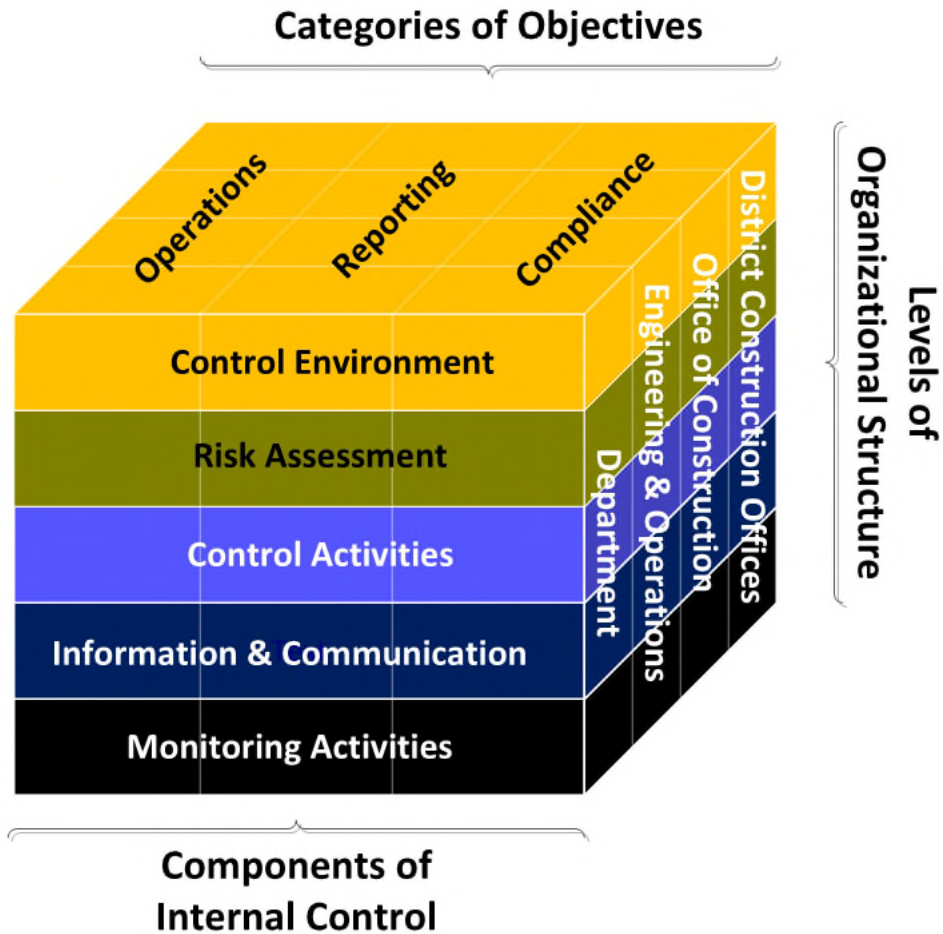
1. **Control Environment** - the **TONE** or attitude management conveys about the relative importance of following rules, regulations, and control procedures on a daily basis
2. **Risk Assessment** - estimating the likelihood and **IMPACT** of internal control risks from internal and/or external sources to a given area
3. **Control Activities** -the **POLICIES**, procedures, techniques, and mechanisms (the day to day processes) management delegates and enforces to address known or perceived control risks
4. **Information and Communication** - consideration of the source and quality of the raw **DATA** each division or the department uses to support its activities and how to ensure the correct personnel receive the data timely
5. **Monitoring** - performing regular **ASSESSMENTS** to determine how well control activities are working to prevent risks from causing failure of the department to meet its operational, reporting, and compliance objectives

As an example, suppose you are the manager of a cost center. What things would you consider and how would you go about implementing an internal control system within your office to minimize the risks of error, fraud, and mismanagement? The five components are the highest level of the hierarchy of standards for internal control. For an internal control system to be effective, these components must be designed and implemented to all work together. In addition, the components must be considered with

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respect to each of the three types of objectives: operations, reporting, and compliance as mentioned above, and with respect to each level of the organization (e.g., Department, Engineering and Operations, Office of Construction, District Construction Offices) within the department when designing a control structure. Managers must design effective control systems composed of all five components and everyone must perform his or her control duties responsibly at each level to ensure all objectives at all levels are reached.



Sources: COSO and GAO-14-704G

Details about the five components of internal controls are found below. To illustrate examples of internal controls, we have referenced materials from the Offices of Construction and Production Support. Principles and attributes define and explain each of the components. The principles and attributes also explain why the components are integral to an internal control system. The principles and attributes need to be implemented based upon the type of organization. The hope is to help managers brainstorm ways to set each of these attributes in motion. In an internal control system that is highly developed, an internal control may be essentially the same as the daily

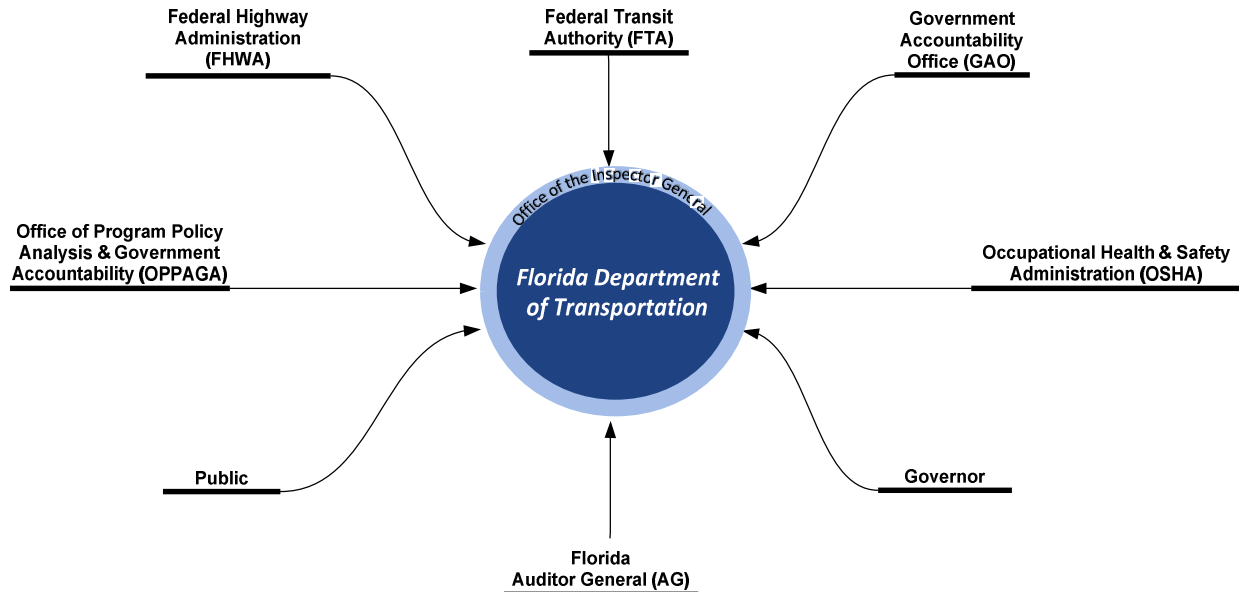
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activities personnel already perform. The information is derived from the United States Government Accountability Office Standards for Internal Control in the Federal Government (Commonly referred to as the [GAO Green Book](#)). For more detailed information on specific principles and attributes, please refer to the related section numbers in parentheses.

[Control Environment](#)  
[Risk Assessment](#)  
[Control Activities](#)  
[Information and Communication](#)  
[Monitoring](#)

### Review and Audit of Internal Control Systems



The department is accountable to many oversight bodies. The graphic above notes just a few. The department's Office of Inspector General (OIG) performs risk-based audits and reviews of department operations to ensure internal controls are in place, to identify internal control weaknesses, and to make recommendations for improvement. The Florida Auditor General (AG) conducts an annual Statewide Financial Statements Audit of the Transportation Governmental Fund, during which the AG requests responses to general internal control questions. The responses to the internal control questions on this questionnaire are examples of how managers at any level could respond to audits of internal control systems in their area of responsibility. Without the presence of strong internal controls in the field, managers would not be able to provide adequate responses about the controls in place to the direct oversight bodies. As a result, the department secretary would not have adequate information to provide representation to

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other oversight bodies as to the internal controls within the department. Further, the governor would not be able to provide representation as to the controls in place required for federal funds received for certain projects. Due to the far-reaching effects, it is important for everyone at every level to care about internal controls.

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**CONTROL ENVIRONMENT**

The **Control Environment** is the **TONE** or attitude management conveys about the relative importance of following rules, regulations, and control procedures on a daily basis. If upper management indicates they are not concerned about whether control procedures are followed, division managers may reason they are less likely to be held accountable for following the same procedures. If cost center managers and employees fail to follow rules, regulations and procedures, the department will at some point likely be vulnerable to fraud, theft, misuse, mismanagement, waste, and abuse of resources. Managers must actively ensure each attribute is present.

| <b>Principle 1—Demonstrate Commitment to Integrity and Ethical Values</b>   |   |
|---|---|
| <b>Attribute</b>  | <b>Examples</b>   |
| <p><b>Tone at the Top (1.02 -1.05)</b></p> <p>“The oversight body and management demonstrate the importance of integrity and ethical values through their directives, attitudes, and behavior.” – GAO Green Book 1.02 (PDF p. 28)</p> <ul style="list-style-type: none"> <li>• Management leads by example</li> <li>• Sets high ideals and follows same guidelines</li> <li>• Communicates ideals regularly and positively</li> </ul> | <p style="text-align: center;"><b>General</b></p> <ul style="list-style-type: none"> <li>• Set a clear “tone at the top” that a strong ethical posture is required</li> <li>• Don’t do anything unethical, illegal, or immoral</li> <li>• Staff meetings, emails, team building exercises, etc.; Hold regular staff meetings and reinforce the rules that apply across the board</li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• Managers set the example by acting consistently with the <a href="#">FDOT Ethics Policy</a> (Topic No.: 001-010-020-i) and <a href="#">Project Management Handbook</a> (See Ch. 2 – Ethics)</li> <li>• Follow guidelines and expectations set out in the <a href="#">Employee Handbook</a></li> </ul> |
| <p><b>Standards of Conduct (1.06 -1.07)</b></p> <p>“Management establishes standards of conduct to communicate</p>  | <p style="text-align: center;"><b>General</b></p> <ul style="list-style-type: none"> <li>• Required training, teambuilding exercises, etc. for employees</li> </ul>   |

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| <b>Attribute</b>   | <b>Examples</b>  |
|--|--|
| <p>expectations concerning integrity and ethical values. . . . Management may consider using policies, operating principles, or guidelines to communicate the standards of conduct to the organization.” – GAO Green Book 1.06 – 1.07 (PDF p. 29)</p>              | <ul style="list-style-type: none"> <li>• Construction Project Managers hold meetings with contractors to discuss internal controls and ethical responsibilities</li> <li>• Contracts reflect department expectations of contractors</li> <li>• Use current policies, handbooks, and training tools to clearly make each employee aware of employee ethics policies and procedure manuals</li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• Provide documentation showing each employee has completed required training on State of Florida and department policies as required</li> <li>• <a href="#">Project Management Handbook</a> (See Ch. 1 – Elements of Successful Project Management)</li> <li>• Communicate the department’s ethics policy requirements and expectations with contractors/consultants in accordance with <a href="#">Rule 60L-36.003</a>, Florida Administrative Code (F.A.C.) - Relationships with Regulated Entities</li> <li>• <a href="#">Construction Training and Qualifications Manual</a></li> </ul> |
| <p><b>Adherence to Standards of Conduct (1.08 -1.10)</b></p> <p>“Management establishes processes to evaluate performance against the entity’s expected standards of conduct and address any deviations in a timely manner.” – GAO Green Book 1.08 (PDF p. 29)</p> | <p style="text-align: center;"><b>General</b></p> <ul style="list-style-type: none"> <li>• Educate employees on department policies and reporting fraud, waste, or abuse</li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Employee Handbook</a></li> <li>• <a href="#">Whistleblower Act</a></li> <li>• Develop Specific, Measureable, Achievable, Relevant, and Time-Bound (SMART) goals for employees according to Florida policy and evaluate employees fairly based on SMART goals, expectations of their job description, and any deviations from published standard or policies that have required counseling. Apply</li> </ul>  |



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| Attribute | Examples   |
|-----------|--|
|           | <p>recourse in accordance with the department’s Employee Handbook</p> <ul style="list-style-type: none"> <li>• <a href="#">Developing Performance Expectations Job Aid</a> (A tool for developing SMART goals)</li> <li>• <a href="#">Setting SMART goals (CBT)</a></li> <li>• Evaluate contractors based on the <a href="#">Construction Project Administration Manual</a> (CPAM) or other appropriate procedure manuals</li> </ul> |

**Principle 2—Exercise Oversight Responsibility (2.01)**

| Attribute   | Examples   |
|---|--|
| <p><b>Oversight Structure (2.02 – 2.08)</b></p> <p>“The entity determines an oversight structure to fulfill responsibilities set forth by applicable laws and regulations, relevant government guidance, and feedback from key stakeholders.” – GAO Green Book 2.02 (PDF p. 30)</p> | <p style="text-align: center;"><b>General</b></p> <ul style="list-style-type: none"> <li>• Select an oversight body to oversee operations, critique management if necessary, and make oversight decisions that keep entity in line with achieving objectives.</li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• Adhere to chain of command for reporting: <a href="#">Office of Construction Staff Directory</a></li> <li>• <a href="#">FDOT Executive Organization Chart</a></li> <li>• The department’s <a href="#">Office of Inspector General</a> (OIG), <a href="#">Florida Inspectors General</a>, <a href="#">Florida Attorney General</a>, <a href="#">U.S Federal Highway Administration</a> (FHWA), <a href="#">United States Government Accountability Office</a> (GAO), <a href="#">Occupational Safety and Health Administration</a> (OSHA), and many others provide oversight of internal control practices and procedures</li> </ul> |

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| <b>Attribute</b>  | <b>Examples</b>  |
|---|--|
| <p><b>Oversight for the Internal Control System (2.09 – 2.10)</b></p> <p>“The oversight body oversees management’s design, implementation, and operation of the entity’s internal control system.” – GAO Green Book 2.09 (PDF p. 32)</p>            | <p style="text-align: center;"><b>General</b></p> <ul style="list-style-type: none"> <li>• Managers at each Support Level would oversee the implementation of control activities</li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• Department level oversight – Secretary of Transportation</li> <li>• Division level oversight – Assistant Secretaries and District Secretaries</li> <li>• Operational level –Director, Office of Construction, District Construction Engineer</li> <li>• Functional level – Construction Support, Construction Services Manager</li> </ul>  |
| <p><b>Input for Remediation of Deficiencies (2.11 – 2.13)</b></p> <p>“The oversight body provides input to management’s plans for remediation of deficiencies in the internal control system as appropriate.” – GAO Green Book 2.11 (PDF p. 33)</p> | <p style="text-align: center;"><b>General</b></p> <ul style="list-style-type: none"> <li>• Managers at each Support Level would report the failure or insufficiency of a control activity to appropriate oversight committee so changes in internal control activities can be made</li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• Educate employees on how to report internal control issues they notice while on the job. <ul style="list-style-type: none"> <li>○ Project Specific: Report to management</li> <li>○ Complaints Involving Management and/or Suspected Fraud: <a href="#">report suspected fraud</a> to the OIG (Employees should be made aware of <a href="#">Whistle-blower's Act</a> policies)</li> </ul> </li> </ul> |

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**Principle 3— Establish Structure, Responsibility, and Authority (3.01)**

| <b>Attribute</b>   | <b>Examples</b>   |
|--|---|
| <p><b>Organizational Structure (3.02 – 3.05)</b></p> <p>“Management establishes the organizational structure necessary to enable the entity to plan, execute, control, and assess the organization in achieving its objectives. Management develops the overall responsibilities from the entity’s objectives that enable the entity to achieve its objectives and address related risks.” – GAO Green Book 3.02 (PDF p. 33)</p> | <p style="text-align: center;"><b>General</b></p> <ul style="list-style-type: none"> <li>• Managers design reporting lines and organizational structure/roles/responsibilities in units and between units to achieve effective communication and objectives through activities</li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Office of Construction Staff Directory</a></li> <li>• <a href="#">Project Management Handbook</a> (See Ch. 5 – The Florida Department of Transportation)</li> </ul>   |
| <p><b>Assignment of Responsibility and Delegation of Authority (3.06 – 3.08)</b></p> <p>“To achieve the entity’s objectives, management assigns responsibility and delegates authority to key roles throughout the entity.” – GAO Green Book 3.06 (PDF p. 34)</p>  | <p style="text-align: center;"><b>General</b></p> <ul style="list-style-type: none"> <li>• Assign roles in internal control system using segregation of duties (one person accounts for employee hours and submits time sheets, another prepares checks or authorizes direct deposit); (one person submits work orders, someone else verifies work was completed satisfactorily, another processes payroll).</li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Project Management Handbook</a> (See Ch. 7 – Responsibilities and Roles of Project Managers)</li> <li>• <a href="#">AASHTO Guide</a> (PDF p. 66)</li> </ul> |

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| Attribute   | Examples  |
|---|---|
| <p><b>Documentation of the Internal Control System (3.09 – 3.12)</b></p> <p>“Management develops and maintains documentation of its internal control system.” – GAO Green Book 3.09 (PDF p. 35)</p> | <p style="text-align: center;"><b>General</b></p> <ul style="list-style-type: none"> <li>• Job descriptions or details on separate reports should explain who, what, when, where, why, how often, etc. each activity has occurred or should occur in order to manage risks</li> <li>• How do managers verify control activities are completed? By tracking emails of daily status reports, log books, vouchers, accounting entries, required signatures on forms</li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• <a href="#">AASHTO Guide</a> (PDF pp. 66-67)</li> </ul> |

**Principle 4—Demonstrate Commitment to Competence (4.01)**

| Attribute   | Examples   |
|---|--|
| <p><b>Expectations of Competence (4.02 – 4.04)</b></p> <p>“Management establishes expectations of competence for key roles, and other roles at management’s discretion, to help the entity achieve its objectives. Competence is the qualification to carry out assigned responsibilities.” – GAO Green Book 4.02 (PDF p. 36)</p> | <p style="text-align: center;"><b>General</b></p> <ul style="list-style-type: none"> <li>• Develop standard knowledge, skills, and abilities expectations for each position of responsibility that are the basis of job announcements and compare against qualifications of applicants</li> <li>• Evaluate employee level of competence/job knowledge based on SMART goals that reflect high levels of competence</li> <li>• Evaluate employee adherence to policies and procedures, including internal controls if applicable</li> <li>• Upper management evaluates support level managers as well</li> </ul> |

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| Attribute   | Examples  |
|---|---|
|   | <p><b>Specific</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Setting SMART Goals (CBT)</a></li> <li>• <a href="#">Developing Performance Expectations Job Aid</a></li> </ul>   |
| <p><b>Recruitment, Development, and Retention of Individuals (4.05)</b></p> <p>“Management recruits, develops, and retains competent personnel to achieve the entity’s objectives.” – GAO Green Book 4.05 (PDF p. 37)</p> | <p style="text-align: center;"><b>General</b></p> <ul style="list-style-type: none"> <li>• <u>Recruit</u>-devise interview techniques to detect whether candidate would be a good fit according to department position guidelines- May research interviewing techniques or inquire from HR</li> <li>• <u>Train</u>- Managers should actively work with training departments or HR to determine how to develop employee skill sets, allowing for retention and promotion</li> <li>• <u>Mentor</u>- Pair employees to work on projects together, share ideas, and develop team-work skills</li> <li>• <u>Retain</u>- Compensate, incentivize, provide training, and credentials appropriately</li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• Department Human Resources Office coordinates and administers personnel resource functions, including selection, classification and pay, benefits, and employee relations (See <a href="#">Human Resources website</a>)</li> <li>• <a href="#">FDOT Performance Management Training</a>- provides a link to manager training opportunities</li> <li>• <a href="#">FDOT Construction Training Qualification Program</a>- make employees aware of opportunities to learn and give them time to do so</li> <li>• <a href="#">Project Management Handbook CBT</a></li> </ul> |

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| Attribute   | Examples  |
|---|---|
| <p><b>Succession and Contingency Plans and Preparation (4.06 – 4.08)</b></p> <p>“Management defines succession and contingency plans for key roles to help the entity continue achieving its objectives.” – GAO Green Book 4.06 (PDF p. 37)</p> | <p style="text-align: center;"><b>General</b></p> <ul style="list-style-type: none"> <li>• Executive Management/Directors should know what they will do if/when personnel vacate positions suddenly or without advance notice—especially key personnel responsible for internal control functions</li> <li>• Have a written policy answering the questions:               <ul style="list-style-type: none"> <li>○ To whom will management temporarily assign the key control function until they hire a permanent replacement, for example?</li> <li>○ If a contract manager quits suddenly, will it overly burden other employees who will then be tempted to overlook risky behavior on a jobsite while trying to compensate for the vacated position?</li> </ul> </li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Project Management Handbook</a> (See Ch. 11 - Project Continuity)</li> </ul> |

| <b>Principle 5—Enforce Accountability (5.01)</b>   |   |
|--|---|
| Attribute  | Examples  |
| <p><b>Enforcement of Accountability (5.02 – 5.06)</b></p> <p>“Management enforces accountability of individuals performing their internal control responsibilities.” – GAO Green Book 5.02 (PDF p. 38)</p> | <p style="text-align: center;"><b>General</b></p> <ul style="list-style-type: none"> <li>• Document confirmation that employees are adhering to policies and procedures when completing assigned internal control activities.</li> <li>• Take employee’s performance into account on SMART evaluation</li> <li>• Document disciplinary action, such as when an employee is counseled or written up</li> <li>• Take appropriate action when an employee does not follow a policy or procedure</li> </ul> |

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| <b>Attribute</b>   | <b>Examples</b>  |
|--|--|
|  | <ul style="list-style-type: none"> <li>• Schedule further training if an employee needs to better understand what is required of him</li> <li>• Managers hold employees and contractors responsible for published policies, internal control policies, any behavior which may prevent the department from achieving overall goals, and any behavior which may prevent resources from being squandered by fraud, waste, or abuse.</li> <li>• Managers are held accountable by upper management and directors</li> <li>• Policies cover which behaviors are punishable and to what degree. Managers should be consistent in managing employee behavior. If current policy does not cover an issue, management should seek clarification from the legal department or suggest a policy addition.</li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• Managers, Construction Project Managers, District Construction Engineers, etc. hold employees and contractors responsible for performing control activities- such as adhering to standards set out in Construction Project Administration Manual and all other applicable office procedure manuals</li> </ul> |
| <p><b>Consideration of Excessive Pressures (5.07 – 5.08)</b></p> <p>“Management adjusts excessive pressures on personnel in the entity.” – GAO Green Book 5.07 (PDF p. 39)</p> | <p style="text-align: center;"><b>General</b></p> <ul style="list-style-type: none"> <li>• Management oversees and communicates with personnel about workload- rebalance workload, reassign projects, increase resources available, provide stress relief opportunities</li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• Managers should pro-actively manage projects and workload before employees are pressured</li> </ul>   |

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| Attribute | Examples  |
|-----------|---|
|           | to the point of feeling the urge to cut corners or take unethical action as described in the <a href="#">Project Management Handbook</a> (Ch. 7 – Responsibilities and Roles of Project Managers) |

**RISK ASSESSMENT**

Once an effective [control environment](#) has been established, management should assess risks to achieving objectives. **Risk Assessment** is estimating the likelihood and impact of internal control risks from internal and/or external sources to a given area. Risk assessments are used to develop risk responses.

| <b>Principle 6—Define Objectives and Risk Tolerances (6.01)</b>  |   |
|--|---|
| Attribute  | Examples  |
| <p><b>Definitions of Objectives (6.02 – 6.07)</b></p> <p>“Management defines objectives in specific and measurable terms to enable the design of internal control for related risks. . . . Objectives are initially set as part of the objective-setting process and then refined as they are incorporated into the internal control system when management uses them to establish the <a href="#">control environment</a>.” – GAO Green Book 6.02 (PDF p. 41)</p> | <p style="text-align: center;"><b>General</b></p> <ul style="list-style-type: none"> <li>• Define as clearly as possible all constraints (financial, physical, geographical), expectations, deliverables, resources, when forming a project work plan</li> <li>• Drafting and review of the plan should occur to ensure the objective is clear and the who, what, where, how much, etc. are specific and measurable for performance rating purposes</li> <li>• Objectives should be <i>specific</i>: <ul style="list-style-type: none"> <li>○ Define key contract terms and verify understanding at all levels of the department</li> <li>○ Specify allowable vs. unallowable costs</li> <li>○ Specify delivery timelines</li> <li>○ Detail rate and fee formulas and calculations</li> </ul> </li> <li>• Objectives should be <i>measurable</i>: <ul style="list-style-type: none"> <li>○ Qualitative: control time overruns (contract milestones delivered), develop clear procedures and processes (development</li> </ul> </li> </ul> |



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| Attribute  | Examples   |
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|  | <p>completed), establish mission and vision for Construction Statewide (mission and vision developed)</p> <ul style="list-style-type: none"> <li>○ Quantitative: Ensure well-trained staff (100% staff trained on safety), control cost overruns (% contracts with cost less than 110%)</li> </ul> <ul style="list-style-type: none"> <li>• See <a href="#">Key Performance Measures</a> for a discussion of the department’s performance measures essential to determining how well the agency is functioning overall.</li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Project Management Handbook</a> (See Ch. 3 – Project Work Plan)</li> </ul>  |
| <p><b>Definitions of Risk Tolerances (6.08 – 6.10)</b></p> <p>“Management defines risk tolerances for the defined objectives. Risk tolerance is the acceptable level of variation in performance relative to the achievement of objectives.” - GAO Green Book 6.08 (PDF p. 42)</p> | <p style="text-align: center;"><b>General</b></p> <ul style="list-style-type: none"> <li>• Depending on objective category, risk tolerances can be expressed as follows: <ul style="list-style-type: none"> <li>○ <u>Operations</u>- Level of variation in performance allowed in relation to risk</li> <li>○ <u>Reporting</u>- Level of precision and accuracy allowed in relation to risk; Materiality may be defined by Specific, Measureable, Achievable, Relevant, and Time-Bound (SMART) goals performance measures for accuracy</li> <li>○ <u>Compliance</u>- Either entity is compliant or non-compliant</li> </ul> </li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• Consider risk tolerance in context of external and internal factors: <ul style="list-style-type: none"> <li>○ <u>External factors</u>- Laws, regulations, and standards by which Construction Office is</li> </ul> </li> </ul> |

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| Attribute | Examples   |
|-----------|--|
|           | <p>required to adhere and which should be incorporated already into objectives</p> <ul style="list-style-type: none"> <li>○ <u>Internal factors</u>- Set by <u>Control Environment</u> standards and expectations</li> </ul> |

| <b>Principle 7—Identify, Analyze, and Respond to Risks (7.01)</b>  |  |
|--|--|
| Attribute  | Examples   |
| <p><b>Identification of Risks (7.02 – 7.04)</b></p> <p>“Management identifies risks throughout the entity to provide a basis for analyzing risks. Risk assessment is the identification and analysis of risks related to achieving the defined objectives to form a basis for designing risk responses.” – GAO Green Book 7.02 (PDF p. 43)</p> | <p style="text-align: center;"><b>General</b></p> <ul style="list-style-type: none"> <li>• Potential risks should be based on specific experience of management, staff, and history of, and studies on, similar projects</li> <li>• Internal Project Manager and External Project Manager should review each other’s risks to help each other reduce or eliminate them</li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• Common Construction Project Risks: <ul style="list-style-type: none"> <li>○ Technical Risks (incomplete preceding phase deliverables, incomplete or inaccurate studies, design issues)</li> <li>○ External Risks (local group objections, funding changes, political factors, permitting issues)</li> <li>○ Environmental Risks (regulation changes, lack of specialized staff, public controversy)</li> <li>○ Organizational Risks (loss of critical staff at critical point in project, insufficient time to plan project, support units unavailable)</li> <li>○ Project Management Risks</li> <li>○ Consultant Project Risks</li> </ul> </li> </ul> |

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| <b>Attribute</b>  | <b>Examples</b>   |
|---|---|
|   | <ul style="list-style-type: none"> <li>• <a href="#">Project Management Handbook</a> (See Ch. 19 – Risk Management)</li> </ul>  |
| <p><b>Analysis of Risks (7.05 – 7.07)</b></p> <p>“Management analyzes the identified risks to estimate their significance, which provides a basis for responding to the risks. Significance refers to the effect on achieving a defined objective.” – GAO Green Book 7.05 (PDF p. 44)</p>                       | <p style="text-align: center;"><b>General</b></p> <ul style="list-style-type: none"> <li>• Perform quantitative and qualitative risk analysis:               <ol style="list-style-type: none"> <li>1. Consider probability of identified risks</li> <li>2. Consider impact of identified risks</li> <li>3. Prioritize based upon probability and impact using qualitative risk analysis process and anticipated value of risk</li> <li>4. Analyze the effect of the prioritized risk events through the quantitative risk analysis process to quantify effect and probability of risks individually and collectively</li> </ol> </li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• See <a href="#">Project Management Handbook</a> (See Ch. 19 – Risk Management)</li> <li>• <a href="#">Qualitative Risk Analysis</a></li> </ul> |
| <p><b>Response to Risks (7.08 – 7.09)</b></p> <p>“Management designs responses to the analyzed risks so that risks are within the defined risk tolerance for the defined objective. Management designs overall risk responses for the analyzed risks based on the significance of the risk and defined risk</p> | <p style="text-align: center;"><b>General</b></p> <p>Response Strategies:</p> <ul style="list-style-type: none"> <li>• Avoidance- Change project plan to avoid risk (e.g., change scope, add time, add funds)</li> <li>• Share/Transfer- Change project plan to transfer or share risks across department or with external parties (e.g., work overload in one area, transfer to consultant/contractor/insurance)</li> <li>• Reduce/Mitigate- Take action to reduce likelihood or magnitude of risk (e.g., hiring a</li> </ul>  |

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| Attribute                                     | Examples   |
|---|--|
| tolerance.” – GAO Green Book 7.08 (PDF p. 45) | <p>public relations consultant to mitigate public controversy)</p> <ul style="list-style-type: none"> <li>• Acceptance- No action taken due to insignificance of risk</li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Project Management Handbook</a> (See Ch. 19 – Risk Management)</li> </ul> |

**Principle 8—Assess Fraud Risk (8.01)**

| Attribute  | Examples  |
|--|---|
| <p><b>Types of Fraud (8.02 – 8.03)</b></p> <p>“Management considers the types of fraud that can occur within the entity to provide a basis for identifying fraud risks.” – GAO Green Book 8.02 (PDF p. 46)</p> | <p style="text-align: center;"><b>General</b></p> <p>Consider types of fraud, waste, and abuse when responding to risks, such as:</p> <ul style="list-style-type: none"> <li>• <a href="#">Fraudulent Financial Reporting</a> - misstatement, omissions, or misrepresentation within accounting records, transaction documents</li> <li>• <a href="#">Misappropriation of Assets</a> - theft, embezzlement, contractor materials overcharging, product substitution</li> <li>• <a href="#">Corruption</a> - Bribery, illegal acts, bid rigging, false test results reporting, using defective products, changing orders or supplemental agreements</li> <li>• <a href="#">Management Override</a> - management decides not to follow procedure or control policy despite risks</li> </ul> <p style="text-align: center;"><b>Specific</b></p> <p>See FHWA 1273 Presentation on <a href="#">Fraud Awareness &amp; Prevention</a> (Special Agent Santos Ramirez, Jr., U.S.</p> |

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| Attribute  | Examples   |
|--|--|
|  | <p>Department of Transportation Office of Inspector General) for common types of fraud, waste, and abuse occurring in the construction industry:</p> <ul style="list-style-type: none"> <li>• <u>Bribery</u>- Contractor misrepresents cost of performing work by compensating a government official for permitting contractor overcharges to increase contractor profit</li> <li>• <u>Materials overcharging</u>- Contractor misrepresents cost of material and is paid for excess</li> <li>• <u>Product substitution</u>- Contractor misrepresents product used to reduce cost of materials</li> <li>• <u>Other</u>- bid rigging, false test results/certifications/claims, inflating costs, defective products, change orders/supplemental agreements</li> </ul>  |
| <p><b>Fraud Risk Factors (8.04 – 8.05)</b></p> <p>“Management considers fraud risk factors. Fraud risk factors do not necessarily indicate that fraud exists but are often present when fraud occurs.” – GAO Green Book 8.04 (PDF p. 47)</p> | <p style="text-align: center;"><b>General</b></p> <ul style="list-style-type: none"> <li>• Fraud Risk Factors: <ul style="list-style-type: none"> <li>○ <u>Incentive/pressure</u>- Motive to commit fraud</li> <li>○ <u>Opportunity</u>- Weakness or lack of controls allowing the ability to commit fraud</li> <li>○ <u>Attitude/rationalization</u>- Lack of ethical values allowing for justification to commit fraud</li> </ul> </li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• Example of Construction Fraud Scheme: <ul style="list-style-type: none"> <li>○ <u>Incentive/pressure</u>- A contractor is under extreme pressure to meet financial constraints.</li> <li>○ <u>Opportunity</u>- An opportunity presents itself to use cheaper construction material without the department noticing.</li> </ul> </li> </ul> |

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| Attribute   | Examples  |
|---|---|
|   | <p>The contractor takes advantage, misrepresenting the product to the department as the more expensive material, and is paid accordingly.</p> <ul style="list-style-type: none"> <li>○ <u>Attitude/rationalization</u>- Contractor rationalizes the behavior, believing he is benefitting his organization by increasing profit and/or he is not doing harm because the material is of similar quality.</li> <li>• Managers should consider specific areas in the project in which one or more of these fraud risk factors would most likely exist</li> <li>• <a href="#">Project Management Handbook</a> (See Ch. 14 – Consultant Contract Management)</li> <li>• <a href="#">OIG Annual Report 2013-2014</a> PDF p. 26 and 38 provide some examples of fraud reports and investigations within the department</li> </ul>                                  |
| <p><b>Response to Fraud Risks (8.06 – 8.07)</b></p> <p>“Management analyzes and responds to identified fraud risks so that they are effectively mitigated.” – GAO Green Book 8.06 (PDF p. 47)</p> | <p style="text-align: center;"><b>General</b></p> <ul style="list-style-type: none"> <li>• Analyze and respond to fraud risks so they are effectively mitigated using the same processes performed as all other risks</li> <li>• Controls should be in place to ensure the procedures described are followed during a construction project</li> <li>• Employees should be educated on how to <a href="#">report suspected fraud</a> and/or complaints involving management and be made aware of <a href="#">Whistle-blower's Act</a> policies.</li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• <a href="#">AASHTO Guide</a> (Ch. 2, 4-8) provide financial reporting and documentation requirements</li> <li>• <a href="#">Project Management Handbook</a> (See Ch. 19 – Risk Management)</li> </ul> |

| <b>Principle 9—Identify, Analyze, and Respond to Change (9.01)</b>   |   |
|--|---|
| <b>Attribute</b>   | <b>Examples</b>   |
| <p><b>Identification of Change (9.02 – 9.03)</b></p> <p>“As part of risk assessment or a similar process, management identifies changes that could significantly impact the entity’s internal control system. . . . Management identifies, on a timely basis, significant changes to internal and external conditions that have already occurred or are expected to occur. . . . Identified significant changes are communicated across the entity through established reporting lines to appropriate personnel.” – GAO Green Book 9.02 - 9.03 (PDF pp. 48-49)</p> | <p style="text-align: center;"><b>General</b></p> <ul style="list-style-type: none"> <li>• Examples of Changes to Internal and External Conditions: <ul style="list-style-type: none"> <li>○ <u>Internal</u>: programs and activities, oversight structure, organizational structure, personnel, technology, new staff, changed priorities, project funding, unanticipated project manager workloads, reporting requirements</li> <li>○ <u>External</u>: governmental, economic, technological, legal, regulatory, physical environments, new stakeholder demands, permitting requirements, environmental regulations, reporting requirements, change of vendors used for materials or equipment</li> </ul> </li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Project Management Handbook</a> (See Ch. 19 – Risk Management)</li> </ul> |
| <p><b>Analysis of and Response to Change (9.04 – 9.05)</b></p> <p>“Management analyzes the effect of identified changes on the internal control system and responds by revising the internal control system on a timely basis, when necessary, to maintain its effectiveness.” – GAO Green Book 9.04 (PDF p. 49)</p>   | <p style="text-align: center;"><b>General</b></p> <ul style="list-style-type: none"> <li>• Analyze effect of identified changes on internal control system and revise when necessary. Perform a risk assessment to address any new risks resulting from identified changes.</li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• Risks due to changes should be analyzed and responded to using the same methods described in <a href="#">Project Management Handbook</a> (Ch. 19 – Risk Management)</li> </ul>   |

## CONTROL ACTIVITIES

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**Control Activities** are all the policies, procedures, techniques, and mechanisms (the day-to-day processes) management delegates and enforces to address known or perceived control risks based on the [Risk Assessment](#). Activities should be specific and assigned at each level of the department structure (Department, Engineering and Operations, Office of Construction, District Offices) and should be performed by delegated employees as appropriate to assist the department with the overall goal of achieving operations, reporting, and compliance objectives.

### Types of Control Activities

- **Directive/Preventive** - current department and office-wide written policies or guidelines
- **Detective** - Office Director/Management directs a control activity to take place after discovering a risk which had not been previously detected or addressed but which may pose a threat to the office/division or department meeting an objective
- **Corrective** - new/detective control activities are tweaked and tested frequently after being implemented, until the undesired activities have been corrected, then the activities are incorporated into office or department policy

### Types of Information Systems Control Activities

- **General** - department-wide, system and application level controls – policies and procedures
- **Application** - Operational/Transaction; should contain completeness and accuracy, and validity
  - Completeness - transactions, payments, income should be recorded as they occur and not understated
  - Accuracy - transactions recorded at the correct amount in the correct account in the correct accounting period
  - Validity - transactions should be events that have been documented and that are provable



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| <b>Principle 10—Design Control Activities (10.01)</b>  |  |
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| <b>Attribute</b>   | <b>Examples</b>  |
| <p><b>Response to Objectives and Risks (10.02)</b></p> <p>“Management designs control activities in response to the entity’s objectives and risks to achieve an effective internal control system.” – GAO Green Book 10.02 (PDF p. 51)</p> | <p style="text-align: center;"><b>General</b></p> <ul style="list-style-type: none"> <li>• <u>Objective</u>: Accurate expenditure of department resources</li> <li>• <u>Risk</u>: Inaccurate expenditure of funds to contractor overstating cost of construction labor/material on invoice</li> <li>• <u>Control Activity</u>: Purchases/prices be verified and analyzed by an appropriate employee/construction expert to ensure the department is not overpaying BEFORE contractor invoice is paid</li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Project Management Handbook</a> (See Ch. 4 - Monitoring and Control)</li> </ul>                |
| <p><b>Design of Appropriate Types of Control Activities (10.03 – 10.06)</b></p> <p>“Management designs appropriate types of control activities for the entity’s internal control system.” – GAO Green Book 10.03 (PDF p. 51)</p>           | <p style="text-align: center;"><b>General</b></p> <ul style="list-style-type: none"> <li>• Management decides how to structure control activities based on objectives and the employee structure, assigning responsibilities clearly through policy, to address identified risks. Employees are held accountable for performing each task.</li> <li>• Authorization and Approval – There should be a clear process for fiscal transaction approvals and thresholds defined when approval may not be needed, etc. Documentation of authorization is crucial.</li> <li>• Custody and exchange of assets is accurately recorded</li> <li>• Review and Reconciliation – Proper transaction posting and approval</li> </ul> |

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| <b>Attribute</b>  | <b>Examples</b>  |
|---|--|
|   | <ul style="list-style-type: none"> <li>• Physical controls – Periodic inventory and comparison with records of equipment, cash, other assets</li> <li>• Training and supervision – Ensure each employee knows what they are responsible for and how they are supposed to do it. Do they know where to obtain crucial information? Will they encounter roadblocks that require supervisor intervention?</li> <li>• Documentation – Policies and procedures should be written and communicated to all employees, especially any responsible for related activities on a daily or regular basis. Any changes to policy should be immediately communicated to employees/contractors.</li> <li>• Cost/Benefit – Costs to carry out a control process should not exceed the benefits</li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• The U.S. Government Accountability Office (GAO) provides examples of several types of control activities that may be appropriate to consider. (See <a href="#">GAO Green Book</a>, PDF pp. 52-54)</li> </ul> |
| <p><b>Design of Control Activities at Various Levels (10.07 – 10.11)</b></p> <p>“Management designs control activities at the appropriate levels in the organizational structure. . . . for appropriate coverage of objectives and risks in the operations.” – GAO Green Book 10.07 - 10.08 (PDF p. 55)</p> | <p style="text-align: center;"><b>General</b></p> <ul style="list-style-type: none"> <li>• Hire qualified employees, ensure training (required and optional) is completed to improve skill sets</li> <li>• Make sure more than one person knows what is going on with a project to ensure project continuity in case an employee is ill, terminated, resigns before the project is complete</li> <li>• Limit access to assets by using ID badges for entry; completing inventories of supplies and equipment</li> <li>• Compare data on related reports to ensure integrity of information</li> </ul>  |

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| Attribute  | Examples  |
|--|---|
|  | <ul style="list-style-type: none"> <li>• Clearly communicate who has authority to perform financial transactions. Ensure proper training of those people. Run reports to ensure data entered accurately and timely.</li> <li>• Only allow access of records and resources on an “as-needed” basis</li> <li>• Document everything including proper authorizations for everything - transactions, contract changes, policies, procedures, communications</li> <li>• Department/Division - level controls - How management structures control activities based on risk assessments, control environment, personnel structure, nature of the unit’s business, degree of management involvement (override ability), and degree of monitoring of control activities</li> <li>• Operational/Functional/Transactional - level controls (described above) - The actual day-to-day operational and compliance processes more related to financial processes and conducting business related to helping the department achieve its overall objectives</li> <li>• Establish Specific, Measureable, Achievable, Relevant, and Time-Bound (SMART) measures and complete timely evaluations (See <a href="#">Developing Performance Expectations Job Aid</a>)</li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• At the construction project level (functional level) district contract managers should follow the guidelines of industry and department manuals to set controls over financial and construction procedures (See <a href="#">Project Management Handbook</a>, <a href="#">CPAM</a>, <a href="#">AASHTO Guide</a> for financial accounting, other <a href="#">Office of Construction Policies</a>)</li> </ul> |
| <b>Segregation of Duties<br/>(10.12 – 10.14)</b> | <b>General</b>  |

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| Attribute  | Examples  |
|--|---|
| <p>“Management considers segregation of duties in designing control activity responsibilities so that incompatible duties are segregated and, where such segregation is not practical, designs alternative control activities to address the risk.” – GAO Green Book 10.12 (PDF p. 56)</p> | <ul style="list-style-type: none"> <li>• Reduce the risk of error and fraud by having adequate personnel to perform all the necessary duties without personnel being too closely identified with closely-linked activities related to authority, custody of assets, and accounting</li> <li>• Controls should be in place to prevent management override – one project manager/contract manager should not have authority to circumvent procedure in a manner that goes unchecked</li> <li>• Reduce the risk of error and fraud by requiring more than one person be involved in a particular process. Usually relates more to fiscal processes but can relate to other types of processes.</li> <li>• There is an increased risk from error or fraud during the course of the project if the same person who is involved in the contract procurement process:               <ul style="list-style-type: none"> <li>○ has control over the content of the contract;</li> <li>○ does all evaluations on the work;</li> <li>○ receives and authorizes timesheets and processes payroll payments;</li> <li>○ issues all work orders related to the contract; and/or</li> <li>○ does everything from start to finish with little involvement from others, etc.</li> </ul> </li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• See <a href="#">Project Management Handbook</a>, Chapter 3 in particular, for a general guide for project managers in carrying out responsibilities related to project goals, staffing requirements, risks, scheduling, and task delegation.</li> <li>• See <a href="#">AASHTO Guide</a>, specifically Chapter 6 - Labor-Charging Systems and Other Considerations (Addressing delegation of</li> </ul> |

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| Attribute | Examples   |
|-----------|--|
|           | financial tasks such as payroll and timekeeping to create adequate segregation of duties). |

**Principle 11—Design Activities for the Information System (11.01)**

| Attribute  | Examples   |
|--|--|
| <p><b>Design of the Department’s Information System (11.02– 11.05)</b></p> <p>“Management designs the entity’s information system to obtain and process information to meet each operational process’s information requirements and to respond to the entity’s objectives and risks. An information system is the people, processes, data, and technology that management organizes to obtain, communicate, or dispose of information.” – GAO Green Book 11.03 (PDF pp. 57-58)</p> | <ul style="list-style-type: none"> <li>• <u>Objective</u>: Ensuring a well-trained staff</li> <li>• <u>Risk</u>: Lack of well-trained specialized staff to perform quality work in a timely manner</li> <li>• <u>Control Activity</u>: Create a component of the information system that allows for a thorough gathering and dissemination of training materials and opportunities for staff to work hands on with experts.</li> </ul>               |
| <p><b>Design of Appropriate Types of Control Activities (11.06 – 11.08)</b></p> <p>“Management designs appropriate types of control activities in the entity’s information system for coverage of information processing objectives for</p>  | <p style="text-align: center;"><b>General</b></p> <p>Two Main Types of Control Activities:</p> <ul style="list-style-type: none"> <li>• <u>General Controls</u>: Policies and procedures that apply to all or a large segment of a departments’ information systems which support proper operation of application controls.</li> <li>• <u>Application Controls</u>: Incorporated directly into computer applications to achieve accuracy,</li> </ul> |

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| <b>Attribute</b>  | <b>Examples</b>  |
|---|--|
| <p>operational processes. For information systems, there are two main types of control activities: general and application control activities.” – GAO Green Book 11.06 (PDF p. 59)</p>                            | <p>completeness, validity, and confidentiality of transactions and data during application processing.</p> <p>Example Labor Charging System Control Activities:</p> <ul style="list-style-type: none"> <li>• <u>General Controls</u>: segregation of duties (time-keeping and payroll accounting are separate responsibilities); policy against sharing passwords; budget accounting supervisors should not have access to change employee time entries; procedures and controls are easy to access and understand; importance of correct time entry should be regularly emphasized to employees; anonymous system of feedback for employees to report to management any suspected mischarging or violations of the system of internal controls</li> <li>• <u>Application Controls</u>: Automated time-keeping system controls who can enter and approve time for an employee; reminds employees when they have not entered time within required time period; requires explanation, signature, and date for changes; and prohibits employees from charging time to projects they are not authorized</li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• <a href="#">AASHTO Guide</a> (See Ch. 6: PDF p. 67, Labor Charging System Internal Control; PDF p. 70, Table 6-1 Labor Charging Checklist)</li> </ul> |
| <p><b>Design of Information Technology Infrastructure (11.09 – 11.10)</b></p> <p>“Management designs control activities over the information technology infrastructure to support the completeness, accuracy,</p> | <p style="text-align: center;"><b>General</b></p> <p>The department’s Office of Information Systems (OIS) supports the department’s objectives by maintaining, and educating employees on information technology resources such as those listed below. See <a href="#">OIS/Divisions</a> for more information.</p>   |

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| <b>Attribute</b>   | <b>Examples</b>   |
|--|---|
| <p>and validity of information processing by information technology.” – GAO Green Book 11.09 (PDF p. 59)</p>   | <p><u>Control Activities Over the Information Technology Infrastructure:</u></p> <ul style="list-style-type: none"> <li>• Storage and backup for stability and data security requirements</li> <li>• Disaster recovery</li> <li>• Support for, and management of, specific applications such as the Statewide Construction Database, Proposal and Estimates System, Consultant Invoice Transmittal System, Enterprise Electronic Document Management System, and Project Suite Enterprise Edition</li> <li>• Monitoring of electricity and environmental conditions affecting data</li> </ul>   |
| <p><b>Design of Security Management (11.11 – 11.14)</b></p> <p>“Management designs control activities for security management of the entity’s information system for appropriate access by internal and external sources to protect the entity’s information system.” – GAO Green Book 11.11 (PDF p. 60)</p> | <p style="text-align: center;"><b>General</b></p> <p><u>Control Activities for Security Management:</u></p> <ul style="list-style-type: none"> <li>• Control of access to information and resources within the network based on principles of least user privilege and need to know</li> <li>• Implementation, operation, and management of anti-virus software</li> <li>• Individuals restricted to use of department owned devices and electronic media</li> <li>• Department computer users required to logoff or lock workstations when leaving work area and secure with password-protected screensaver</li> <li>• Computers must not establish a connection to non-departmental network while connected to department network</li> <li>• See the department’s <a href="#">Computer Security Information website</a> for more information</li> </ul> |

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| Attribute  | Examples   |
|--|--|
| <p><b>Design of Information Technology Acquisition, Development, and Maintenance (11.15 – 11.17)</b></p> <p>“Management designs control activities over the acquisition, development, and maintenance of information technology.” – GAO Green Book 11.15 (PDF p. 61)</p> | <p style="text-align: center;"><b>General</b></p> <ul style="list-style-type: none"> <li>• Require technical review to ensure acquisition is appropriate to meet user requirements and department standards</li> <li>• Require documentation of request to include authorization of purchase</li> <li>• Establish policies for information technology resource standards to include coordination of additions or changes through Chief Information Officer</li> <li>• <a href="#">Information Technology Resource User’s Manual</a> (See Ch. 7 - Acquiring Information Technology Resources)</li> <li>• <a href="#">Adopted Information Technology Resource Standards</a></li> </ul> |

**Principle 12—Implement Control Activities (12.01)**

| Attribute   | Examples   |
|---|--|
| <p><b>Documentation of Responsibilities through Policies (12.02 – 12.04)</b></p> <p>“Management documents in policies for each unit its responsibility for an operational process’s objectives and related risks, and control activity design, implementation, and operating effectiveness.” – GAO Green Book 12.03 (PDF p. 62)</p> | <p style="text-align: center;"><b>General</b></p> <ul style="list-style-type: none"> <li>• Management should document and communicate policies and procedures with enough detail to allow assigned personnel to effectively implement control activities.</li> <li>• <a href="#">IT Policies and Statutes</a></li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Construction Project Administration Manual</a></li> </ul> |



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| Attribute  | Examples   |
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| <p><b>Periodic Review of Control Activities (12.05)</b></p> <p>“Management periodically reviews policies, procedures, and related control activities for continued relevance and effectiveness in achieving the entity’s objectives or addressing related risks.” – GAO Green Book 12.05 (PDF p. 62)</p> | <p style="text-align: center;"><b>General</b></p> <ul style="list-style-type: none"> <li>• Management should incorporate a review of control activities into their <a href="#">monitoring</a> activities.</li> </ul> |

**INFORMATION AND COMMUNICATION**

Managers must consider the source and quality of the data the department uses to support the internal control system. Managers must find appropriate ways to impart information to employees about policies, training and performance as well as gather information about risk management, employee performance, and monitoring and documentation of activities. Employees must also be able to obtain required, relevant and reliable data to do their jobs efficiently and timely. Effective communication must work in all directions in an internal control system as it is inter-related with each of the other four components.

| <b>Principle 13—Use Quality Information (13.01)</b>   |  |
|---|--|
| Attribute   | Examples   |
| <p><b>Identification of Information Requirements (13.02 – 13.03)</b></p> <p>“Management designs a process that uses the entity’s objectives and related risks to identify the</p> | <p style="text-align: center;"><b>General</b></p> <ul style="list-style-type: none"> <li>• Managers must ensure each member of personnel is able to obtain information timely to complete each job duty assigned</li> <li>• Types of Information: Financial, Contractual, Geographical, Legal/Statutory, Organizational Changes, Production Reports, Construction</li> </ul> |

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| <b>Attribute</b>   | <b>Examples</b>  |
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| <p>information requirements needed to achieve the objectives and address the risks.” – GAO Green Book 13.02 (PDF p. 65)</p>  | <p>Project Status/Budget Projections, Invoices, Timesheets</p> <ul style="list-style-type: none"> <li>• Determine most efficient way to deliver other types of information (e.g., documents emailed daily, etc. and documentation of receipt)</li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• Determine most efficient process to obtain construction related permits for contractor to prevent lengthy delay in project and waste of resources</li> <li>• <a href="#">Project Management Handbook</a> (Ch. 7 - Responsibilities and Roles of Project Managers)</li> </ul>  |
| <p><b>Obtain Relevant Data from Reliable Sources (13.04)</b></p> <p>“Management obtains relevant data from reliable internal and external sources in a timely manner based on the identified information requirements.” – GAO Green Book 13.04 (PDF p. 65)</p> | <p style="text-align: center;"><b>General</b></p> <ul style="list-style-type: none"> <li>• Data should be obtained from subject matter experts</li> <li>• Raw data input must be correct (from reliable (expert) source), complete, current, obtainable, timely, verifiable, authorized, relevant (to internal controls) to be considered quality raw data</li> <li>• Periodic reviews of work progress and ratings should be completed by qualified individuals</li> <li>• Payroll data turned in verified by someone with knowledge of the personnel’s actual schedules</li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• Completed work done reported by responsible construction supervisor on site</li> <li>• Construction project data should be obtained from published departmental manuals, accepted industry guidelines (AASHTO Guide), subject matter experts (e.g., Professional Engineers)</li> <li>• Manuals and other sources of information regarding construction project processes</li> </ul> |

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| Attribute   | Examples  |
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|   | <p>should be provided to all staff to ensure proper and consistent procedures are followed</p> <ul style="list-style-type: none"> <li>• Examples of departmental manuals and accepted industry guidelines:               <ul style="list-style-type: none"> <li>○ <a href="#">CPAM</a></li> <li>○ <a href="#">Project Management Handbook</a></li> <li>○ <a href="#">Construction Training and Qualifications Manual</a></li> <li>○ <a href="#">Maintenance Rating Program</a></li> <li>○ <a href="#">Design-Build Rules, Procedures, and Guidelines</a></li> <li>○ <a href="#">Project Management Handbook</a></li> <li>○ <a href="#">AASHTO Guide</a></li> </ul> </li> </ul>  |
| <p><b>Data Processed into Quality Information (13.05 -13.06)</b></p> <p>“Management processes the obtained data into quality information that supports the internal control system. This involves processing data into information and then evaluating the processed information so that it is quality information.” – GAO Green Book 13.05 (PDF p. 65)</p> | <p style="text-align: center;"><b>General</b></p> <ul style="list-style-type: none"> <li>• Effective software systems must be in use to process raw data into useful reports</li> <li>• Reporting system should allow users to run reports containing adequate data but omitting excessive data to eliminate inefficient use of time and increased risk of errors in using the data</li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• Information systems must be trusted, secure, protected (by OIS)</li> <li>• Users must be adequately trained in using various system components and have professional knowledge to verify output data is reasonable (See <a href="#">Office of Construction Training</a>)</li> <li>• Employees should report data output (reporting) that does not seem reasonable</li> </ul> |

| Principle 14—Communicate Internally (14.01)  |  |
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| Attribute  | Examples   |
| <p><b>Communication throughout the Entity (14.02 – 14.06)</b></p> <p>“Management communicates quality information throughout the entity using established reporting lines.” – GAO Green Book 14.02 (PDF p. 66)</p> | <p style="text-align: center;"><b>General</b></p> <ul style="list-style-type: none"> <li>• All personnel must receive a clear message from top management to take <a href="#">control activities</a> seriously</li> <li>• Employees must be free to report wrong-doing within department to supervisor(s) and be made aware of departmental Whistle-blower hotline <a href="#">FDOT Fraud Reporting</a> and <a href="#">Whistle-blower Act</a> protection</li> <li>• Employers should have open door policy for employees to express ideas when internal controls seem to be failing or inadequate</li> <li>• Employee duties/descriptions and expectations should be clearly communicated in writing and Specific, Measureable, Achievable, Relevant, and Time-Bound</li> <li>• Managers and directors/upper management provide each other the information they need to fulfill their respective duties</li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• Information and Communication should be effective from bottom to top, top to bottom, and sideways through the Office of Construction regarding active projects, contracts, and issues so problems can be identified and remedied earlier rather than later</li> <li>• Management addresses <a href="#">Control Activities</a> clearly, stating duties in Office of Construction SMART expectations or other written documentation of other duties assigned, acknowledged by signatures of employee and supervisor</li> </ul> |

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|   | <ul style="list-style-type: none"> <li>• <a href="#">Project Management Handbook</a> (See Ch. 1 – Elements of Successful Project Management – Communication, PDF p. 9)</li> </ul>  |
| <p><b>Appropriate Methods of Communication (14.07 – 14.08)</b></p> <p>“Management selects appropriate methods to communicate internally. Management considers a variety of factors in selecting an appropriate method of communication [such as the audience, nature of information, availability, cost, and legal or regulatory requirements].” – GAO Green Book 14.07 (PDF p. 67)</p> | <p style="text-align: center;"><b>General</b></p> <ul style="list-style-type: none"> <li>• For documentation purposes, a written format is preferred – written contracts or emails between employer and employee</li> <li>• Use of personal email and texting for substantive work related information should be minimized</li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Project Management Handbook</a> (See Ch. 1 – Elements of Successful Project Management – Communication, PDF p. 9)</li> </ul> |

| <b>Principle 15— Communicate Externally (15.01)</b>   |  |
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| <b>Attribute</b>  | <b>Examples</b>  |
| <p><b>Communicate with External Parties (15.02 – 15.06)</b></p> <p>“Management communicates with, and obtains quality information from, external parties using established reporting lines.” – GAO Green Book 15.02 (PDF p. 68)</p> | <p style="text-align: center;"><b>General</b></p> <ul style="list-style-type: none"> <li>• Access to reports, records, and open communication must be maintained and supervised to ensure activities are in accordance with contracts</li> <li>• Follow procedures for announcing new contracts and procurement of contractors.</li> <li>• Contracts/specifications for essentially similar deliverables should be consistent, predictable, and repeatable</li> <li>• Contracts should clearly define all aspects of project</li> </ul> <p style="text-align: center;"><b>Specific</b></p> |

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|   | <ul style="list-style-type: none"> <li>• External Parties: Contractors, consultants, regulatory bodies, media</li> <li>• Contracts/Specifications should be consistent, predictable, and repeatable (CPR) from district to district (See <a href="#">CPR Issues</a>)</li> <li>• Access to reports, records, and open communication with contractors and sub-contractors must be maintained and supervised to ensure activities are in accordance with contracts/applicable laws and regulations – (see manuals referenced above)</li> <li>• Follow procedures for announcing new contracts and procurement of contractors (See <a href="#">Project Management Handbook</a>)</li> </ul>  |
| <p><b>Appropriate Methods of Communication (15.07 – 15.09)</b></p> <p>“Management selects appropriate methods to communicate externally. Management considers a variety of factors in selecting an appropriate method of communication [such as the audience, nature of information, availability, cost, and legal or regulatory requirements].” – GAO Green Book 15.07 (PDF p. 69)</p> | <p style="text-align: center;"><b>General</b></p> <ul style="list-style-type: none"> <li>• For documentation purposes, a written format is preferred – written contracts or emails between employee and contractors</li> <li>• Use of personal email and texting for substantive work related information should be minimized</li> <li>• Revisions to the project must be communicated effectively between contractor and the department and approved by both in a Supplemental Agreement</li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Project Management Handbook</a> (See Ch. 1 – Elements of Successful Project Management – Communication, PDF p. 9)</li> </ul> |

**MONITORING**

Due to the continuous nature of internal control processes, management and oversight bodies should regularly perform assessments of how well [control activities](#) are working to prevent risks from causing failure of the department to meet any of its operational, reporting, and compliance objectives.

| <b>Principle 16—Perform Monitoring Activities (16.01)</b>  |  |
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| <b>Attribute</b>   | <b>Examples</b>  |
| <p><b>Establishment of a Baseline (16.02 – 16.03)</b></p> <p>“Management establishes a baseline to monitor the internal control system. The baseline is the current state of the internal control system compared against management’s design of the internal control system.” – GAO Green Book 16.02 (PDF p. 71)</p>        | <p style="text-align: center;"><b>General</b></p> <p>Establish a baseline of internal control criteria data, such as a project work plan, with which to compare future data. Focus on objectives, budget, schedule, and quality.</p> <ul style="list-style-type: none"> <li>• <u>Objectives</u>: Project focus</li> <li>• <u>Budget</u>: Cost control</li> <li>• <u>Schedule</u>: Milestones met</li> <li>• <u>Quality</u>: Quality Assurance/Quality Control plan being followed and working</li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Project Management Handbook</a> (See Ch. 4 – Monitoring and Control)</li> </ul> |
| <p><b>Internal Control System Monitoring (16.04 – 16.08)</b></p> <p>“Management monitors the internal control system through ongoing monitoring and separate evaluations. Ongoing monitoring is built into the entity’s operations, performed continually, and responsive to change.” – GAO Green Book 16.04 (PDF p. 71)</p> | <p style="text-align: center;"><b>General</b></p> <ul style="list-style-type: none"> <li>• <u>Types of Monitoring Tools</u>: <ul style="list-style-type: none"> <li>○ Progress reports</li> <li>○ In-progress reviews</li> <li>○ Meetings</li> <li>○ Project Submittals</li> <li>○ Accounting Reports</li> <li>○ Project Work Plan</li> <li>○ Time Charges</li> </ul> </li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Project Management Handbook</a> (See Ch. 4 – Monitoring and Control)</li> </ul>  |
| <p><b>Evaluation of Results (16.09 – 16.10)</b></p>  | <p style="text-align: center;"><b>General</b></p>  |

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| <p>“Management evaluates and documents the results of ongoing monitoring and separate evaluations to identify internal control issues. Management uses this evaluation to determine the effectiveness of the internal control system.” – GAO Green Book 16.09 (PDF p. 72)</p> | <ul style="list-style-type: none"> <li>• Evaluation Examples:             <ul style="list-style-type: none"> <li>○ <u>Progress reports</u>: Compare activities, review schedule, determine if there are developments that could affect objectives, scope, or budget</li> <li>○ <u>In-progress reviews</u>: Visit site to see work in progress</li> <li>○ <u>Project Submittals</u>: Determine if project is on track</li> <li>○ <u>Accounting Reports</u>: Review expenses and profitability and compare planned amounts with actual amounts</li> <li>○ <u>Project Work Plan</u>: Evaluate progress</li> <li>○ <u>Time Charges</u>: Determine if time charged is appropriate for work accomplished and is being recorded correctly</li> </ul> </li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Project Management Handbook</a> (See Ch. 4 - Monitoring and Control)</li> </ul> |
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**Principle 17—Evaluate Issues and Remediate Deficiencies (17.01)**

| Attribute   | Examples   |
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| <p><b>Reporting of Issues (17.02 – 17.04)</b></p> <p>“Personnel report internal control issues through established reporting lines to the appropriate internal and external parties on a timely basis to enable the entity to promptly evaluate those issues.” – GAO Green Book 17.02 (PDF p. 73)</p> | <p style="text-align: center;"><b>General</b></p> <p>Educate employees on how to report internal control issues they notice while on the job.</p> <ul style="list-style-type: none"> <li>• <u>Project Specific</u>: Report to management</li> <li>• <u>Complaints Involving Management and/or Suspected Fraud</u>: Report to <a href="#">Inspector General's Office</a> (Employees should be made aware of <a href="#">Whistle-blower's Act</a> policies)</li> <li>• See <a href="#">Department's Integrity in Government Policy</a></li> </ul> <p style="text-align: center;"><b>Specific</b></p> |



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|  | <ul style="list-style-type: none"> <li>• <a href="#">Project Management Handbook</a> <ul style="list-style-type: none"> <li>○ Elements of Successful Project Management (Ch. 1 – Communication, PDF p. 9)</li> <li>○ Monitoring and Control (Ch. 4)</li> </ul> </li> </ul>   |
| <p><b>Evaluation of Issues (17.05)</b></p> <p>“Management evaluates and documents internal control issues and determines appropriate corrective actions for internal control deficiencies on a timely basis.” – GAO Green Book 17.05 (PDF p. 74)</p> | <p style="text-align: center;"><b>General</b></p> <ul style="list-style-type: none"> <li>• Common Problem Areas: <ul style="list-style-type: none"> <li>○ <u>Progress</u>: Progress consistently behind planned schedule</li> <li>○ <u>Expenditures</u>: Mismatch in planned vs. actual expenses</li> <li>○ <u>Submittals</u>: Project or phase submittals required by scope are untimely, incomplete, do not meet contract requirements, and/or have not undergone necessary quality control checks. This is an important indicator of serious issues and must be immediately addressed.</li> </ul> </li> </ul> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Project Management Handbook</a> (See Ch. 4 – Monitoring and Control)</li> </ul> |
| <p><b>Corrective Actions (17.06)</b></p> <p>“Management completes and documents corrective actions to remediate internal control deficiencies on a timely basis.” – GAO Green Book 17.06 (PDF p. 74)</p>   | <p style="text-align: center;"><b>General</b></p> <p><u>Control Correction Steps:</u></p> <ol style="list-style-type: none"> <li>1) Discuss concerns, including potential cause and remedy, with Consultant Project Manager informally.</li> <li>2) Department Project Manager should inform his/her supervisor, focusing on cause and remedy.</li> <li>3) If work is still not satisfactorily completed and/or expected progress achieved, withhold payments on invoices and clearly explain why payment cannot be authorized.</li> </ol>   |

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|  | <p>4) If issue is still present after giving Consultant Project Manager appropriate amount of time to correct problem, discuss with his/her manager.</p> <p>5) Reflect issue on interim consultant work performance evaluation: consultants are concerned about these evaluations because poor evaluations could result in them not being selected for additional work or removal from prequalification list.</p> <p style="text-align: center;"><b>Specific</b></p> <ul style="list-style-type: none"><li>• <a href="#">Project Management Handbook</a> (See Ch. 4 – Monitoring and Control)</li></ul> |
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**APPENDIX A – Resources**

| REFERENCE   | WEB ADDRESS   |
|---|---|
| AASHTO Guide                                      | <a href="http://audit.transportation.org/Documents/UAAG-3%20FINAL.pdf">http://audit.transportation.org/Documents/UAAG-3%20FINAL.pdf</a>   |
| Adopted Information Technology Resource Standards | <a href="http://www.dot.state.fl.us/ois/RFQ/ITSM/ITRstdsCurrent.pdf">www.dot.state.fl.us/ois/RFQ/ITSM/ITRstdsCurrent.pdf</a>  |
| Computer Security Information website             | <a href="http://www.dot.state.fl.us/computersecurity/">www.dot.state.fl.us/computersecurity/</a>  |
| Construction Training and Qualifications Manual   | <a href="http://www.dot.state.fl.us/construction/manuals/ctqm/CTQM.shtm">www.dot.state.fl.us/construction/manuals/ctqm/CTQM.shtm</a>  |
| CPR Issues  | <a href="http://www.dot.state.fl.us/construction/CPR/CPR_Main.shtm">www.dot.state.fl.us/construction/CPR/CPR_Main.shtm</a>  |
| Design-Build Rules, Procedures, and Guidelines    | <a href="http://www.dot.state.fl.us/construction/DesignBuild/DBRules/DBRulesMain.shtm">www.dot.state.fl.us/construction/DesignBuild/DBRules/DBRulesMain.shtm</a>  |
| Developing Performance Expectations Job Aid       | <a href="http://www.dms.myflorida.com/content/download/89419/510978/Job_Aid_Developing_Expectations_final.pdf">www.dms.myflorida.com/content/download/89419/510978/Job_Aid_Developing_Expectations_final.pdf</a>  |
| Employee Handbook                                 | <a href="http://www.dot.state.fl.us/projectmanagementoffice/Districts/D5/files/FDOT%20Employee_Handbook_8.15.13.pdf">www.dot.state.fl.us/projectmanagementoffice/Districts/D5/files/FDOT%20Employee_Handbook_8.15.13.pdf</a>  |
| FDOT Construction Training Qualification Program  | <a href="http://www.ctqpfloida.com/">www.ctqpfloida.com/</a>  |
| FDOT Ethics Policy                                | <a href="http://fdotewp2.dot.state.fl.us/ProceduresInformationManagementSystemIntranet/Procedures/ViewStaticDocument?topicNum=001-010-020">http://fdotewp2.dot.state.fl.us/ProceduresInformationManagementSystemIntranet/Procedures/ViewStaticDocument?topicNum=001-010-020</a> |
| FDOT Executive Organization Chart                 | <a href="http://www.dot.state.fl.us/humanresources/documents/FDOTOrganizationChart.pdf">www.dot.state.fl.us/humanresources/documents/FDOTOrganizationChart.pdf</a>  |
| FDOT Performance Management Training              | <a href="http://www.dot.state.fl.us/PerformanceManagement/">www.dot.state.fl.us/PerformanceManagement/</a>  |
| Florida Attorney General                          | <a href="http://myfloridalegal.com/">http://myfloridalegal.com/</a>   |
| Florida Inspectors General                        | <a href="http://www.floridaoig.com/">www.floridaoig.com/</a>  |
| Fraud Awareness & Prevention                      | <a href="http://www.dot.state.fl.us/construction/wagerate/FHWA1273/Fraud_Awareness_Prevention_USDOT_OIG_Briefing.pdf">www.dot.state.fl.us/construction/wagerate/FHWA1273/Fraud_Awareness_Prevention_USDOT_OIG_Briefing.pdf</a>  |
| GAO Green Book                                    | <a href="http://www.gao.gov/assets/670/665712.pdf">www.gao.gov/assets/670/665712.pdf</a>  |
| Human Resources Website                           | <a href="http://www.dot.state.fl.us/humanresources/">www.dot.state.fl.us/humanresources/</a>  |
| Information Technology Resource User's Manual     | <a href="http://fdotsharepoint.dot.state.fl.us/fa/OIS/OIS%20Manual/Forms/OIS%20Manual.aspx">http://fdotsharepoint.dot.state.fl.us/fa/OIS/OIS%20Manual/Forms/OIS%20Manual.aspx</a>   |
| IT Policies and Statutes                          | <a href="http://www.dot.state.fl.us/computersecurity/ITPoliciesandStatutes.shtm">www.dot.state.fl.us/computersecurity/ITPoliciesandStatutes.shtm</a>  |

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| Maintenance Rating Program                     | <a href="http://www.dot.state.fl.us/statemaintenanceoffice/MaintRatingProgram.shtm">www.dot.state.fl.us/statemaintenanceoffice/MaintRatingProgram.shtm</a>  |
| Occupational Safety and Health Administration  | <a href="http://www.osha.gov/">www.osha.gov/</a>  |
| Office of Construction Policies                | <a href="http://fdotewp2.dot.state.fl.us/ProceduresInformationManagementSystemIntranet/Procedures?viewBy=2&amp;procType=pr&amp;officeID=8">http://fdotewp2.dot.state.fl.us/ProceduresInformationManagementSystemIntranet/Procedures?viewBy=2&amp;procType=pr&amp;officeID=8</a> |
| Office of Construction Staff Directory         | <a href="http://www.dot.state.fl.us/construction/contact/SCOContact.shtm">www.dot.state.fl.us/construction/contact/SCOContact.shtm</a>  |
| Office of Construction Training                | <a href="http://www.dot.state.fl.us/construction/training/Training.shtm">www.dot.state.fl.us/construction/training/Training.shtm</a>  |
| OIG Annual Report 2013-2014                    | <a href="http://www.dot.state.fl.us/inspectorgeneral/Reports/AnnualReport2014.pdf">www.dot.state.fl.us/inspectorgeneral/Reports/AnnualReport2014.pdf</a>  |
| OIS/Divisions                                  | <a href="http://www.dot.state.fl.us/OIS/divisions.shtm">www.dot.state.fl.us/OIS/divisions.shtm</a>  |
| Project Management Handbook                    | <a href="http://www.dot.state.fl.us/projectmanagementoffice/PMHandbook/pmhandbookindex.shtm">www.dot.state.fl.us/projectmanagementoffice/PMHandbook/pmhandbookindex.shtm</a>  |
| Project Management Handbook CBT                | <a href="http://www.dot.state.fl.us/projectmanagementoffice/PMHandbook/Training.shtm">www.dot.state.fl.us/projectmanagementoffice/PMHandbook/Training.shtm</a>  |
| Qualitative Risk Analysis                      | <a href="http://wbt.dot.state.fl.us/ois/pmo/projectmanagement/extern/Risk-Elements-Assessment.html">http://wbt.dot.state.fl.us/ois/pmo/projectmanagement/extern/Risk-Elements-Assessment.html</a>   |
| Report Suspected Fraud                         | <a href="http://www.dot.state.fl.us/inspectorgeneral/reportfraud.shtm">www.dot.state.fl.us/inspectorgeneral/reportfraud.shtm</a>  |
| Setting SMART goals (CBT)                      | <a href="http://www.myflorida.com/myflorida/SMART_Expectations/player.htm">www.myflorida.com/myflorida/SMART_Expectations/player.htm</a>  |
| U.S Federal Highway Administration             | <a href="http://www.fhwa.dot.gov/">www.fhwa.dot.gov/</a>  |
| United States Government Accountability Office | <a href="http://www.gao.gov/">www.gao.gov/</a>  |
| Whistle-Blower Act                             | <a href="http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&amp;URL=0100-0199/0112/Sections/0112.3187.html">www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&amp;URL=0100-0199/0112/Sections/0112.3187.html</a>                              |