



# Florida Department of TRANSPORTATION

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

OIG Risk Assessment and Work Plan, Fiscal Year 2022-23

July 28, 2022

### Executive Summary

We are pleased to present the Florida Department of Transportation (Department) Office of Inspector General's (OIG) Annual Risk Assessment and Work Plan results for fiscal year (FY) 2022-23.

Our Work Plan is risk-based to provide broad coverage of Department programs, systems, and controls. The OIG's risk analysis is based on input from the Secretary, Assistant Secretaries, District Secretaries, Chief of Staff, and Functional Managers.

The activities outlined in our Work Plan address the Department's major operations and optimize the use of our resources. We retain approximately 20 percent of our hours for Department projects that may be requested during the year. We also allocated a small percentage of our audit resources for projects that may be requested by the Governor's Chief Inspector General (CIG) for projects with enterprise-wide focus.

DocuSigned by:  
*Kristofer B. Sullivan*  
Submitted by: 66AAC6E338F84F4  
Kristofer B. Sullivan, Inspector General

Date: 7/28/2022 | 3:28 PM EDT

Approved by: *Jared W. Perdue*  
Jared W. Perdue, Secretary

Date: 8/18/2022

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

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**TABLE OF CONTENTS**

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|                                      |           |
|--------------------------------------|-----------|
| <b>RISK ASSESSMENT PROCESS</b>       | <b>3</b>  |
| <b>FISCAL YEAR 2022-23 WORK PLAN</b> | <b>4</b>  |
| <b>LONG-TERM WORK PLAN</b>           | <b>8</b>  |
| <b>DISTRIBUTION</b>                  | <b>9</b>  |
| <b>PROJECT TEAM</b>                  | <b>10</b> |
| <b>STATEMENT OF ACCORDANCE</b>       | <b>10</b> |

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

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**RISK ASSESSMENT PROCESS**

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Subsection 20.055(6)(i), Florida Statutes, (2021), 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 31 auditable areas:

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

**Identify major risks**

We surveyed Department management, including Assistant Secretaries, District Secretaries, Chief of Staff, 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.

**Develop an Annual Work Plan based on the final risk ranking (pages 5-7).**

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Florida Department of Transportation**

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**FISCAL YEAR 2022-23 WORK PLAN**

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The OIG's Annual Work Plan provides broad audit coverage and focuses OIG resources on areas with the greatest known risks. We dedicate resources to auditing Department processes, contractor and consultant contracts, intermodal grant programs, and examining federal reimbursement rates.

The OIG has 26 audit positions and can expend 33,350 hours as follows:

|   |               |
|---|---------------|
| <b>Total FY 2022-23 Potential Hours Available</b>             | <b>33,350</b> |
| Carry-forward hours to complete FY 2021-22 projects           | 3,505         |
| Reserve 400 hours for CIG requests                            | 400           |
| Reserve 20 percent of remaining hours for management requests | 5,968         |
| Recurring projects (Performance Measures, Rates, etc.)        | 5,750         |
| New topics identified through the risk assessment process     | 17,727        |
| <b>Total FY 2022-23 Hours Programmed</b>                      | <b>33,350</b> |

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Florida Department of Transportation**

Our FY 2022-23 Work Plan includes 77 topics, listed below.<sup>1</sup> The long-term topics, required to be identified by statute, are on page 8.<sup>2</sup>

| <b>Finance and Administration</b> |   |                     |  |
|-----------------------------------|---|---------------------|--|
| <b>Function</b>                   | <b>Topic</b>  | <b>Project Type</b> |  |
| <b>Human Resources</b>            | Driver and Vehicle Information Database (DAVID) Attestation - HR                              | Recurring           |  |
|                                   | Telework Policy Review (Consulting Service)   | New                 |  |
|                                   | Fair Labor Standards Act (FLSA) Overtime Determinations Review                                | New                 |  |
| <b>Support Services</b>           | Records Retention Audit   | Carry Forward       |  |
| <b>Office of Comptroller</b>      | Department FY 2023-24 Indirect Rate Review  | Recurring           |  |
|                                   | Section 129(a)(3)(A) Financial Review FY 2022-23 (Toll Credits)                               | Recurring           |  |
|                                   | Section 129(9)(a) Financial Review FY 2022-23 (Buses)   | Recurring           |  |
|                                   | Section 129 Financial Review  | Carry Forward       |  |
|                                   | Value Pricing Pilot Program Review FY 2022-23   | New                 |  |
| <b>Procurement</b>                | House Bill 1079 Project Audit   | Recurring           |  |
|                                   | Limited Pre-award Review – Embedded Data Collector CEI Pay Item Rate                          | Carry Forward       |  |
|                                   | Audit of Consultant Contract Labor Cost Credits (Design Professional Service Agreements)      | Carry Forward       |  |
|                                   | Paycheck Protection Program (PPP) Loan Review   | New                 |  |
|                                   | General Engineering Consultant Contactors (GEC) Review  | New                 |  |
|                                   | Infrastructure Investment and Jobs Act (IIJA) Highway Infrastructure Funding Hours for Review | New                 |  |
|                                   | <b>CPA Work Paper and Cognizant Reviews</b>   |                     |  |
|                                   | Carr, Riggs & Ingram, LLC., (GAI) Cognizant Review CY 2021                                    | Carry Forward       |  |
|                                   | Carr, Riggs & Ingram, LLC., (GAI) Cognizant Review CY 2022                                    | Recurring           |  |
|                                   | D.L. Purvine, CPA, PLLC (WGI) Cognizant Review CY 2021  | Recurring           |  |
|                                   | D.L. Purvine, CPA, PLLC (WGI) Cognizant Review CY 2022  | Recurring           |  |
|                                   | CliftonLarsonAllen (TLP Engineering Services, Inc.) Cognizant Review CY 2022                  | Recurring           |  |
|                                   | Baker Tilly US, LLP (Atkins) Cognizant Review   | Recurring           |  |
|                                   | Aldrich CPAs + Advisors LLP (CONSOR Engineers LLC) Cognizant Review CY 2021                   | Recurring           |  |

<sup>1</sup> Although captured in the total programmed hours, some non-audit projects (e.g., computer forensics) and confidential (e.g., whistle-blower related) projects are not listed in these tables. Additionally, some project names have been combined for ease of reporting (e.g., CPA working paper reviews and corresponding cognizant letter).

<sup>2</sup> Although a long-term audit plan is required by statute, the risk assessment process is conducted annually; therefore, the topics listed may not be included in future audit plans.

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

| <b>Engineering and Operations</b>             |   |                     |
|---|---|---------------------|
| <b>Function</b>                               | <b>Topic</b>  | <b>Project Type</b> |
| <b>Construction</b>                           | Duplicate Payments to Construction Engineering & Inspection Firms                   | Carry Forward       |
|   | Duplicate Payments to CEI Firms - GRL Engineering                                   | Carry Forward       |
|   | Duplicate Payments to CEI Firms - Metric Engineering                                | Carry Forward       |
|   | Duplicate Payments to CEI Firms - Applied Foundation Testing                        | Carry Forward       |
|   | Duplicate Payments to CEI Firms - Radise International, L.L.C.                      | Carry Forward       |
|   | Duplicate Payments to CEI Firms - Wood Environment & Infrastructures Solutions, Inc | Carry Forward       |
|   | Duplicate Payments to CEI Firms - Rummel, Klepper, & Kahl, LLP                      | Carry Forward       |
|   | Duplicate Payments to CEI Firms - H.W. Lochner Inc.                                 | Carry Forward       |
|   | Duplicate Payments to CEI Firms - HNTB Corporation                                  | Carry Forward       |
|   | Duplicate Payments to CEI Firms - Eisman & Russo                                    | Carry Forward       |
|   | Audit of Direct Labor Cost Credits – Tetra Tech, Inc.                               | Carry Forward       |
|   | Audit of Direct Labor Cost Credits – Nv5, Inc.                                      | Carry Forward       |
|   | Audit of Direct Labor Cost Credits – Gannett Fleming, Inc.                          | Carry Forward       |
|   | Nuclear Density Gauges Storage Audit  | Carry Forward       |
|   | Rest Area Construction Review   | New                 |
| Construction Change Order Audits - 2 projects | New   |                     |
| <b>Traffic Engineering and Operations</b>     | Lodestar Contract Review  | New                 |
| <b>Maintenance</b>                            | Moveable Bridge Operations Audit  | New                 |
|   | National Bridge Inspection Standards Audit  | New                 |
| <b>Program Management</b>                     | Utility Office Rates Procedures Audit   | Carry Forward       |
|   | Flagler County (SCRAP/SCOP Funding) Audit   | Carry Forward       |
|   | City of Lake Worth Beach Local Agency Program Audit                                 | Carry Forward       |
|   | City of West Palm Local Agency Program Audit  | New                 |
|   | Gadsden County Local Agency Program Audit   | New                 |

| <b>Transportation Technology</b> |   |                     |
|----------------------------------|---|---------------------|
| <b>Function</b>                  | <b>Topic</b>  | <b>Project Type</b> |
| <b>Information Technology</b>    | Confidential and Exempt Data Audit                                    | Carry Forward       |
|                                  | Security of SharePoint Sites Audit                                    | Carry Forward       |
|                                  | Department's Applications to Determine Shadow IT (Consulting Service) | New                 |
|                                  | Use of Personal Device Review   | New                 |
|                                  | Department Process for Removing Terminated Employees Review           | New                 |
|                                  | Device Sanitation Audit   | New                 |
|                                  | Department Patch Management Process Audit                             | New                 |

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

| <b>Strategic Development</b>     |   |                     |
|----------------------------------|---|---------------------|
| <b>Function</b>                  | <b>Topic</b>  | <b>Project Type</b> |
| <b>Freight &amp; Rail Office</b> | South Florida Regional Transportation Authority (SFRTA) Review                                | Carry Forward       |
|                                  | Rail Inspections Audit  | Carry Forward       |
|                                  | Florida East Coast Railway 2021 Indirect Rates Review   | New                 |
|                                  | CSXT 2021 Indirect Rate Review  | New                 |
| <b>Policy Planning</b>           | Gainesville Metropolitan Transportation Planning Organization (MTPO) Audit                    | Carry Forward       |
|                                  | Broward Metropolitan Planning Organization Audit  | Carry Forward       |
|                                  | Performance Measures FY 2021-22 Audit   | Carry Forward       |
|                                  | Performance Measures FY 2022-23 Audit   | Recurring           |
|                                  | Metropolitan Planning Organizations Block of Hours - 2 Projects                               | New                 |
| <b>Seaport</b>                   | Florida Seaport Transportation & Economic Development (FSTED) Review                          | Carry Forward       |
|                                  | Port of Fernandina Audit  | New                 |
| <b>Transit</b>                   | Miami-Dade County Transit Funding Audit   | Carry Forward       |
|                                  | Orlando Central Florida Regional Transit Authority (LYNX) Audit                               | Carry Forward       |
|                                  | Infrastructure Investment and Jobs Act (IIJA) Highway Infrastructure Funding Hours for Review | New                 |
|                                  | Palm Beach Transportation Planning Agency Audit   | New                 |
|                                  | Center for Urban Transportation Research (CUTR) Review  | New                 |
|                                  | Block of Hours for Transit Audit  | New                 |
| <b>Sunrail</b>                   | SunRail Transition (Consulting Service)   | New                 |
| <b>Spaceports</b>                | Spaceports Office Audit   | New                 |

| <b>Other Offices</b>                |  |                     |
|-------------------------------------|--|---------------------|
| <b>Function</b>                     | <b>Topic</b>   | <b>Project Type</b> |
| <b>Inspector General</b>            | Driver and Vehicle Information Database (DAVID) Attestation – OIG  | Recurring           |
| <b>Transportation Disadvantaged</b> | Driver and Vehicle Information Database (DAVID) Attestation – Commission of the Transportation Disadvantaged | Recurring           |
| <b>Turnpike Enterprise</b>          | Review of FTE PEN Process  | Carry Forward       |

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Florida Department of Transportation**

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**LONG-TERM WORK PLAN**

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These long-term auditable topics were identified for the FY 2022-23 Work Plan:

- Palo Alto VPN Services;
- Business Development Initiative Qualifications;
- Equal Opportunity Compliance System Data Regarding Disadvantaged Business Enterprise;
- National Pollutant Discharge Elimination System Permits; and
- Title 6 compliance.



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**PROJECT TEAM**

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**STATEMENT OF ACCORDANCE**

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The Department's mission is to provide a safe transportation system that ensures the mobility of people and goods, enhances economic prosperity, and preserves the quality of our environment and communities.

The Office of Inspector General's mission is to provide independent and objective investigative and audit services that promote accountability, integrity, and efficiency within the Florida Department of Transportation and its partners.

This work product was prepared pursuant to section 20.055, Florida Statutes, in accordance with the Association of Inspectors General *Principles and Standards for Offices of Inspector General* and conforms with The Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*.

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