



# Florida Department of TRANSPORTATION

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

OIG Risk Assessment and Work Plan, Fiscal Year 2020-21

August 21, 2020

### 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) 2020-21.

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 allocate 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.

Submitted by: DocuSigned by:  
*Kristofer B. Sullivan*  
66AAC6E338E64E4  
\_\_\_\_\_  
Kristofer B. Sullivan, Inspector General

Date: 8/21/2020 | 9:37 AM EDT

Approved by: DocuSigned by:  
*Kevin J. Thibault*  
0253CA68D3D84A8  
\_\_\_\_\_  
Kevin J. Thibault, Secretary

Date: 8/21/2020 | 10:26 AM EDT

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

---

**TABLE OF CONTENTS**

---

<b>RISK ASSESSMENT PROCESS</b>	<b>3</b>
<b>FISCAL YEAR 2020-21 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**

---

**RISK ASSESSMENT PROCESS**

---

Section 20.055(6)(i), Florida Statutes, (2019), 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 30 auditable areas:

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

❖ **Identify major risks**

We surveyed OIG staff and Department management, including Assistant Secretaries, District Secretaries, Chief of Staff, and Functional Managers. 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).**

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

---

**FISCAL YEAR 2020-21 WORK PLAN**

---

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

The OIG has 26 audit positions and can expend 34,245 hours as follows:

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

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

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

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

<b>Finance and Administration</b>		
<b>Function</b>	<b>Topic</b>	<b>Project Type</b>
Equal Opportunity	Small Businesses Certifications	Carry Forward
Office of Comptroller/ Financial Management	Florida Department of Transportation Fringe/Indirect Rate	Recurring
Human Resources	Fair Labor Standards Act Overtime Determinations	New
Procurement	Errors and Omissions – Consultant Cost Classification	Carry Forward

<sup>1</sup> Although captured in the total programmed hours shown 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**

	Consultant Contract Labor Cost Credits (Design Professional Services Agreements)	New
	General Engineering Consultant Contracts Review	New
	Tectonic Group International – Loss on Currency Exchange Allowability	New
	<b>CPA Work Paper and Cognizant Reviews</b>	
	AE Clarity (Wantman Group, Inc.) FYE <sup>3</sup> 2019	Carry Forward
	Brimmer Burek & Keelan, LLP CY <sup>4</sup> 2018	Carry Forward
	Carr Riggs & Ingram, LLC (GAI) CY 2019	Carry Forward
	Grennan Fender & Poparad, LLP (OM Engineering Services, Inc.) (work paper review only)	Carry Forward
	Apex Engineering (Ennis-Pellum & Associates, CPAs)	New
	AE Clarity (Wantman Group, Inc.) FYE 2020	Recurring
	Carr Riggs & Ingram, LLC (GAI) CY 2020	Recurring
	CliftonLarsonAllen (TLP Engineering Services, Inc.) CY 2020	Recurring
	Squar Milner, LLP (Atkins) CY 2020	Recurring
Statewide Contracts, Grants, & Funds Management	Uniform Grant Guidance Compliance	Carry Forward

<b>Strategic Development</b>		
<b>Function</b>	<b>Topic</b>	<b>Project Type</b>
Aviation & Spaceports	Aviation Office Training Program	New
Freight & Multimodal Operations	CSXT Fringe/Indirect Rate CY 2019	Carry Forward
	South Florida Regional Transportation Authority	Carry Forward
	CSXT Fringe/Indirect Rate CY 2020	Recurring
	Florida East Coast Railway Fringe/Indirect Rate CY 2019	Recurring
Policy Planning	Performance Measures FY <sup>5</sup> 2019-20	Recurring
	Hillsborough Metropolitan Planning Organization	Carry Forward
	Ocala-Marion Transportation Planning Organization	Carry Forward

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

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

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

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

	Pasco County Metropolitan Planning Organization	Carry Forward
Research	Master University Agreements	Carry Forward
Seaports & Waterways	Florida Seaport Transportation & Economic Development	Carry Forward
	Seaport Office Internal Controls and Procedures	New
SunRail	Coronavirus Aid Relief and Economic Act – SunRail	New
	SunRail Transition to Central Florida Commuter Rail Commission	New
Transit	TransCIP 2.0 (Access Controls)	Carry Forward
	Coronavirus Aid Relief and Economic Act – Transit Funding	New
	Jacksonville Transit Authority	New
	Miami-Dade County Transit Funding	New
	Pinellas Suncoast Transit Authority	New
	Vehicle Titles	New

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

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

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

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

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

---

**LONG-TERM WORK PLAN**

---

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

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



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

---

**DISTRIBUTION**

---

**Internal Distribution:**

Kevin J. Thibault, P.E., Secretary, Department of Transportation  
Torey L. Alston, Chief of Staff  
Courtney Drummond, P.E., Assistant Secretary for Engineering and Operations  
Stacy Miller, P.E., Assistant Secretary for Finance and Administration  
April Blackburn, Chief Technology Officer, Transportation Technology  
L.K. Nandam, P.E., District One Secretary  
Greg Evans, P.E., District Two Secretary  
Phillip Gainer, P.E., District Three Secretary  
Gerry O'Reilly, P.E., District Four Secretary  
Jared Perdue, P.E., District Five Interim Secretary  
Jim Wolfe, P.E., District Six Secretary  
David Gwynn, P.E., District Seven Secretary  
Nicola Liquori, CPA, Executive Director, Turnpike Enterprise

**External Distribution:**

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

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

---

**PROJECT TEAM**

---

Engagement was conducted by:

Melynda Childree, Senior Auditor, Quality Assurance and Operations Support

Under the supervision of:

DeGreta Corbin, Quality Assurance & Operations Support Manager

Bill Pace, Deputy Audit Director for Contracts

Tim Crellin, Deputy Audit Director for Intermodal

Amy Furney, Deputy Audit Director for Performance and Information Technology

Joseph W. Gilboy, Director of Audit

Approved by:

Kristofer B. Sullivan, Inspector General

**STATEMENT OF ACCORDANCE**

---

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

The Office of Inspector General's mission is to promote integrity, accountability, and process improvement in the Department of Transportation by providing objective, fact-based assessments to the DOT team.

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

Please address inquiries regarding this product to the Department's Office of Inspector General at (850) 410-5800.