



**Approved Audit Plan
For Fiscal Year 2022-2023
and
Long-Term Audit Plan for
Fiscal Years 2024-2028**

**Prepared by
Office of Inspector General**

J. Timothy Beirnes, CPA, Inspector General



SOUTH FLORIDA WATER MANAGEMENT DISTRICT

MEMORANDUM

To: Audit and Finance Committee Members

From: J. Timothy Beirnes, CPA, Inspector General,
Office of Inspector General

Date: December 15, 2022

A handwritten signature in blue ink, appearing to be "JTB", is located to the right of the "From:" field.

Subject: Approved Audit Plan for Fiscal Year 2022-2023

I am pleased to present our Approved Audit Plan for Fiscal Year 2022-2023. The development of the plan was shaped using a systematic approach to help us decide what audits need to be done. The planning process helps us to develop the theme for our audits and identify an appropriate mix of various types of audits. The audit plan helps us to determine how we can best allocate our resources and capitalize on our individual strengths.

Effective audit planning is crucial to the success of the Inspector General's Office. Our planning process involves understanding our responsibility, recapping where we have been, and identifying the auditable universe and the risks associated with various programs and activities. The Internal Audit Charter requires the Audit and Finance Committee to approve the final annual audit plan. The Audit Plan for Fiscal Year 2022-2023 and Long-Term Audit Plan for Fiscal Years 2024-2028 was approved by the Audit and Finance Committee on December 8, 2022.

Our Guidance

The first step in our current planning process was to ask ourselves what is the Inspector General Office's mandate. Our mandate to perform audits is clearly specified in Section 20.055 F.S., *Agency Inspectors General*. It states that in carrying out our audit mandate we should:

1. Review and evaluate the internal controls that ensure fiscal accountability.
2. Review post audit sampling of payments and accounts, where appropriate.
3. Advise in the development of performance measures for evaluating District programs.
4. Conduct financial, compliance, electronic data processing and performance audits of the District.

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While the scope and assignment of audits is entirely left to the discretion of the Inspector General, the statute provides that the agency head may, at any time, direct the Inspector General to perform an audit of a program function or organizational unit. In the past, we received a number of requests from both the Governing Board and District staff to perform necessary Inspector General projects. Therefore, executing our work plan necessitates flexibility to accommodate special requests and investigations.

Our Planning Approach

Each year the District prepares a five-year Strategic Plan to guide management and staff in fulfilling the District's mission. The 2022-2027 Strategic Plan is the product of the yearly planning cycle, which is the approach to establishing priorities, allocating resources, implementing projects, and providing accountability. The budget process then allocates resources to accomplish the planned activities.

Our audit planning process began with reviewing the 2022-2027 Strategic Plan and the FY 2022-2023 Budget to identify those programs, activities and functions that we consider present potential risk to the District. In addition to specific programs, we also focused on identifying processes that are critical to the planning cycle that affect all programs.

The audit plan reflects a consideration of risk and its relationship to the District's mission and objectives. The most ubiquitous risks to the District's mission revolve around spending, operations, data integrity and reliability, disaster recovery/contingency planning, regulatory compliance, and public perception. Some District programs, such as our many restoration projects, depend on land acquisition and construction processes, which represent high risks due to the mere magnitude of the financial resources to be consumed. Others, such as regulation, have inherent risks that are not necessarily related to program expenditures or dollar magnitude but rather represent high risk due to the nature of the function where consistency, objectivity, integrity, and strict adherence to rules and regulations are essential.

Our audit planning process is designed to provide sufficient coverage over time to reach all significant programs, activities, and functions. Thus, the audit plan also includes the Approved Long-Term Audit Plan for Fiscal Years 2024 through 2028, which itemizes the audit projects we envision for the audit planning cycle over the next five years. The Long-Term Audit Plan will be updated annually to reflect a rolling five-year outlook of future audit projects and to incorporate modifications as needed to reflect the Governing Board's and management's audit priorities.

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During FY 2022-2023, we will continue to use our best judgment in prioritizing audit activities so as to be responsive to the most immediate needs of the District's Governing Board and executive management. The approved work plan for FY 2022-2023 provides audit projects for specific District programs, as well as, audits of processes that affect all District programs.

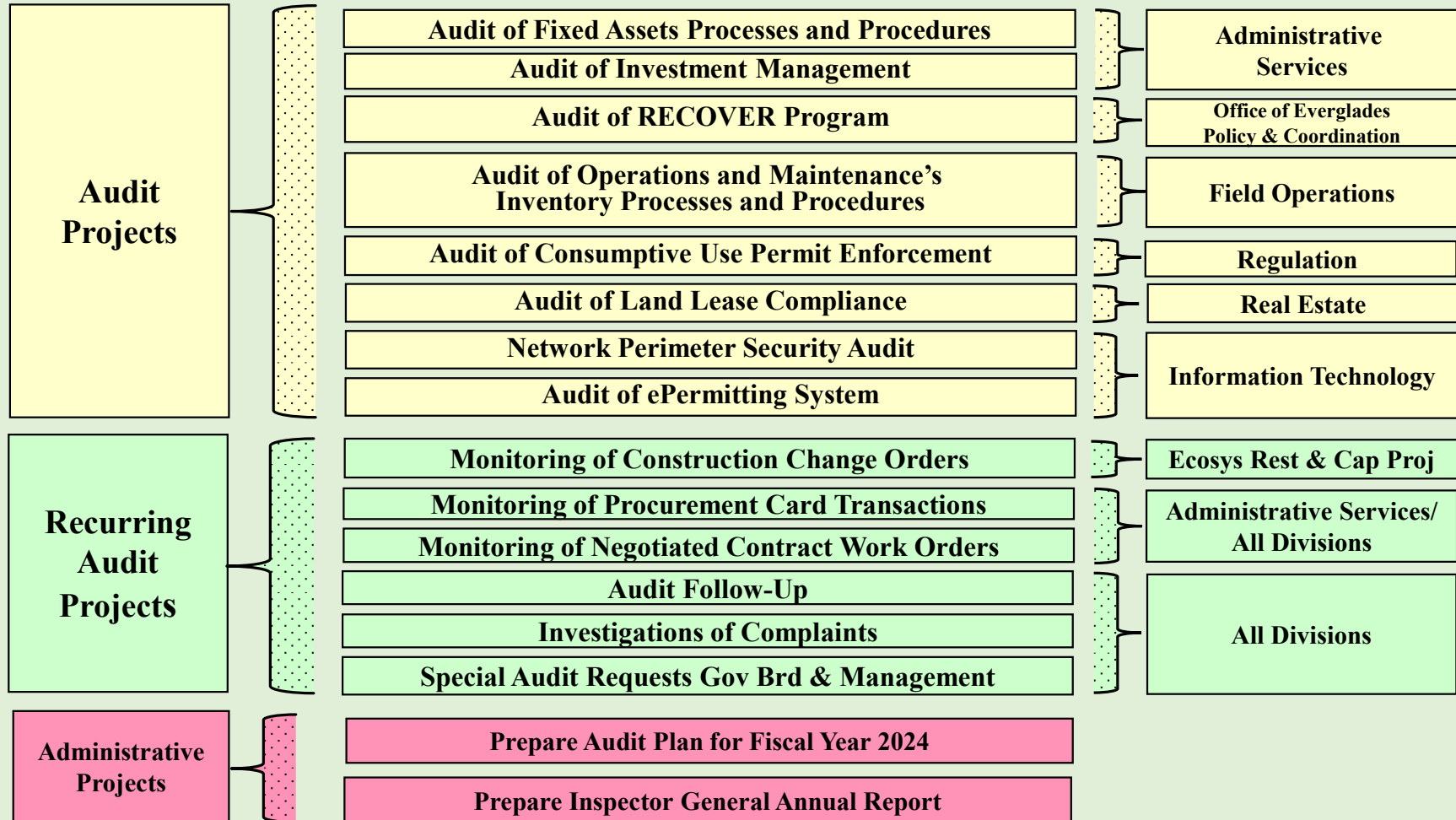
Provision is also made for following up on the status of implementing prior audit recommendations as required by *Government Auditing Standards* and the District's *Internal Audit Charter*. Additionally, the audit plan provides flexibility to investigate Whistle-blower complaints and for special audit requests from the Governing Board and senior District management.

The attached schedules present the Approved Audit Plan for Fiscal Year 2022-2023 and the Long-Term Audit Plan for Fiscal Years 2024 – 2028.

cc: Drew Bartlett
Jennifer Smith
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Approved Audit Projects FY2022-2023

Divisions



South Florida Water Management District Office of Inspector General Approved Audit Plan for Fiscal Year 2022-2023						
Division	Bureau/ Section	Project Title	Background	Objectives	Rational for Audit	Estimated Resources
Audit Projects						Hours
Administrative Services	Finance	Audit of Fixed Assets Processes and Procedures	The District has established policies, procedures, and process for acquiring, safeguarding, transferring, and disposing of fixed assets. The policies incorporate requirements specified in Florida Statutes. Assets are recorded in the SAP system and periodic physical inventories are performed.	Provide an independent review of the District's asset management processes and procedures for fixed assets; including a comparison of the District's procedures to industry best practices in order to identify potential improvements.	Recent legislation changed the accounting methodology for fixed assets with values under \$5,000. The Audit will assess the implementation of the changes to the fixed asset inventory process to implement the required legislative changes.	360
Administrative Services	Finance	Audit of Investment Management	A significant portion of the District's revenues comes from seasonally collected Ad Valorem taxes. As a result, cash inflows generally exceed outflows from November through February. The excess cash inflow is invested until needed to cover the negative cash flows that occur during the remainder of the year.	Determine whether adequate internal controls related to investment management are in place and functioning properly to ensure that investment purchases are made in accordance with the Investment Policy and properly recorded in District financial records. This will be accomplished by 1) Assessing compliance with the District's investment policy and state statutes; 2) verifying that investment transactions were properly recorded; and 3) reviewing the process for projecting cash flow and maintaining liquidity.	Cash management is essential to good fiscal management. The last audit of this program was in FY 2016.	560
Office of Everglades Policy & Coordination	Office of Federal Policy & Coordination	Audit of RECOVER Program	RECOVER is an arm of the Comprehensive Plan (CERP) responsible for linking science and the tools of science to a set of system-wide planning, evaluation and assessment tasks. RECOVER's objectives are to (1) Evaluate and assess Comprehensive Plan performance, (2) Refine and improve the plan during the implementation period, and (3) Ensure that a system-wide perspective is maintained throughout the restoration program.	We will review the original agreement for RECOVER and determine where the District and U.S. Army Corps of Engineers' are today in terms of expenditures and expected deliverables and the future course for the program.	RECOVER is a function of Everglades Restoration, the District's largest program.	570

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Division	Bureau/ Section	Project Title	Background	Objectives	Rational for Audit	Estimated Resources
Field Operations	Field Operations - Regions	Audit of Operations and Maintenance's Inventory Processes and Procedures	The District spends significant funds every year on consumable goods that are flowed through the inventory system. Most of these purchases take place at field stations and pump stations for operation and maintenance functions	Assess whether Operations and Maintenance's internal controls over consumable inventory are adequate and functioning properly.	The O&M inventory process was last audited in FY 2011.	460
Regulation	Water Use	Audit of Consumptive Water Use Permit Compliance (CUP) Enforcement	A consumptive water use permit allows the holder to withdraw a specified amount of water from the ground aquifers, a canal, lake, or river for reasonable-beneficial uses. The permits set limits on how much water can be withdrawn at each location in the aquifer or from surface water. Water use compliance staff monitor the use of water to make sure the permit's limiting conditions are met. On-location site inspections also help determine compliance and document project activities, withdrawal facilities, and unpermitted uses of water.	Determine whether Regulation's Water Use Bureau is sufficiently ensuring that permit holders are complying with the limiting conditions of their water use permits and whether compliance with the limiting conditions specified in water use permits are sufficiently monitored and enforced.	The consumptive water use enforcement process was previously audited in FY 2007. This audit will address whether current enforcement processes and resources are sufficient to ensure compliance with water use permits.	700
Real Estate and Land management	Land Resources/ Land Stewardship	Audit of Land Lease Compliance	The District has a number of leases for land parcels that often contain certain lessee limitations or responsibilities. For example; grazing leases may limit the number of heads of cattle per acre. Some leases may require the lessee to control exotic vegetation.	We will assess the effectiveness of the monitoring process in ensuring that lessees adhere to lease provisions.	Lease agreements generally contain certain compliance requirements to which the lessee must adhere. Monitoring of lease provisions ensure that lessees comply with these requirements. The process was last audited in FY 2013.	530

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Division	Bureau/ Section	Project Title	Background	Objectives	Rational for Audit	Estimated Resources
Information Technology	Network and SCADA Operations	Network Perimeter Security Audit	Network perimeter security is a proactive process to ensure the protection of the enterprise's data, assets, and information that are stored on computer equipment residing on a network, and the information flowing through the network. Security is built on the concept that layers of security components and processes, when aggregated, provide the necessary protection from unauthorized access to the network. Examples of such component and processes generally include: firewalls, intrusion detection, penetration testing, etc. Network security begins with a strong security policy.	<p>Objectives of this audit will include:</p> <ol style="list-style-type: none"> 1) Providing an independent assessment relating to the effectiveness of the network perimeter security and its alignment with the IT security architecture and policy. 2) Providing an evaluation of the IT function's preparedness in the event of an intrusion. 3) Identifying issues that affect the security of the enterprise's network. 4) Reviewing the Identity Management System to ensure that it is fulfilling its intended purpose and that administrative controls are sufficient. 	Periodic reviews should be performed of IT security to ensure that the procedures and processes are functioning as designed and that best practices are incorporated in the processes to ensure adequate protection of District information. Our last Network Perimeter Security Audit IT was in FY 2015.	585
IT & Regulation	IT Applications & Environmental Resources	Audit of the District's ePermitting System	The e-Permitting Information System is an IT solution that is used to manage permit application processing, approval, monitoring, and enforcement.	<p>Determine the extent to which the following occur with ePermitting:</p> <ol style="list-style-type: none"> 1) The system provides the desired operational and business needs 2) Physical computer assets are adequately safeguarded 3) Technical administrative support is adequate 4) User needs are being properly supported and measured 5) System contains adequate access controls to prevent unauthorized access. 	The E-Permitting System supports the District's regulatory responsibilities. Periodic reviews should be performed of information systems to ensure that the systems are functioning as designed and that the systems are used in manners that maximizes their benefits.	585

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Division	Bureau/ Section	Project Title	Background	Objectives	Rational for Audit	Estimated Resources
Recurring Audit Projects						
Ecosystem Restoration and Capital Projects	Engineering and Construction	Monitoring of Construction Change Orders	District is executing large construction contract for restoration projects. Most contractors are selected through a fixed sealed bid process. Change orders can potentially add to the already significant cost of these projects resulting in projects running over budget.	On an on-going basis, periodically verifying cumulative change order amounts as a percentage of original construction contracts and compare such to industry averages.	The District's various environmental restoration projects entails executing many large construction contracts. These contracts are generally awarded through a fix bid process. Change orders for these contracts can potentially add significant additional cost to projects. Controlling change order costs are essential to ensuring projects are completed on time and within budget.	180
Administrative Services	Procurement	Monitoring of Procurement Card Transactions	The District issues procurement cards to certain District employees to provide an efficient payment method for small purchases. The Procurement Department manages the program.	Periodically examine procurement card transactions to ensure that they are: 1) Appropriate District expenditures. 2) Contain adequate supporting documentation. 3) Properly recorded in the accounting records.	Although procurement cards are used to pay for small purchases, they represent a significant number of transactions annually.	350
Administrative Services	Procurement/ All Bureaus	Monitoring of Negotiated Contract Work Orders	The District engages firms for various types of services under work order type contracts. Firms are prequalified through a Request for Proposal (RFP) or Request for Qualifications (RFQ) process and work orders are negotiated with the prequalified firms as services are needed.	Periodically select a sample of contracts to ensure that work orders are properly negotiated in a manner that maintains the District's best interest.	The work order contract approach provides significant efficiency to the procurement process; however, it also increases the risk that staff may not represent sufficient diligence in negotiation the best possible cost for the District. Continuous audit oversight of negotiated work orders will assist in mitigate this risk.	230
All Divisions	All Bureaus	Audit Follow-Up	Generally Accepted Government Audit Standards require follow-up regarding the implementation status of pervious audit findings and recommendations.	Verify that recommendations in prior audit reports have been appropriately implemented in a timely manner and provide a written report to the Executive Management team and the Governing Board.	Follow-up on previous audit recommendations is required by Government Auditing Standards and the District's Internal Audit Charter.	160
All Divisions	All Bureaus	Investigate Whistle-Blower and Other Complaints	The Office of Inspector General periodically receives Whistle-Blower complaints. Our office has a statutory responsibility to investigate these complaints and issue a report of our findings and conclusions.	Review each complaint to assess its validity. Whistle-blower complaints are received intermittently during the year.	The IG is responsible for performing investigations per Section 20.055, F. S., and the District's <i>Internal Audit Charter</i> .	1000
All Divisions	All Bureaus	Audit Requests from Governing Board and Senior District Staff	The Inspector General's Office will entertain requests for audit and investigations from Governing Board and Senior District Staff on an as needed basis.	As specified in the Inspector General Act & District Policy (Internal Audit Charter)	Provides flexibility in the audit plan to accommodate special requests for audits and investigations from the Governing Board and senior management that arise throughout the year.	250

South Florida Water Management District Office of Inspector General Approved Audit Plan for Fiscal Year 2022-2023						
Division	Bureau/ Section	Project Title	Background	Objectives	Rational for Audit	Estimated Resources
Administrative Projects						
N/A	N/A	Audit Plan for Fiscal Year 2024	The Audit and Finance Committee Charter requires the Inspector General to submit an annual work plan to the committee for approval	Prepare an annual work plan and submit it to the Audit and Finance Committee for approval in accordance with the Audit and Finance Committee Charter.	N/A	120
N/A	N/A	Office of Inspector General Annual Report for FY 2022	State Statutes, Section 20.055(7) requires the Inspector General to submit an annual report to the agency head.	Prepare an annual report summarizing each audit and investigation completed during the year.	N/A	100

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Fiscal Year	Previous FY Audited	Project Number	Audit Project	Objectives
Audit Projects				
2024	2011	10-01	Audit of Land Acquisition and Management Processes	Examine the land acquisition process which included the process used to prioritize, budget and purchase land for projects and conservation. This included examining the appraisal process which entailed focusing on the outside appraiser selection process
	2013	12-29	Audit of Contract Monitoring	Determining whether the District contract monitoring process is adequate.
	2015	13-22	Audit of Network Perimeter Security	Objectives of the audit will be to: <ul style="list-style-type: none"> · Provide an independent assessment relating to the network perimeter security, · Evaluate IT's preparedness in the event of an intrusion, · Identify issues that affect the security of the District's network, and · Determine whether the Identity Management System is fulfilling its' intended purpose and that administrative controls are sufficient.
	2017	16-06	Audit of the KRR Cost Share	Determine whether the District requested credit for all eligible KRRP restoration evaluation expenses and determine whether adequate supporting documentation is maintained for such expenditures
	2019	18-06	Audit of CERP Cost Share for OMRR&R Costs	Determining whether the District requested credit and reimbursement for all eligible OMRR&R related expenses for CERP and Non-CERP projects.
	2020	20-12	Audit of DMV File Security	Determine whether District internal controls related to the drivers license information received from the DMV are sufficient to ensure that DMV records are adequately protected from unauthorized access, distribution, use, modification, or disclosure.
			Other Audit Projects	Other audit projected to meet Governing Board and management's needs.

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Fiscal Year	Previous FY Audited	Project Number	Audit Project	Objectives
2025	2015	14-07	Audit of Dispersed Water Management Program	Assess the effectiveness of the District's Dispersed Water Management Program and compare the programs cost efficiency to other storage alternatives.
	2016	15-06	Audit of IT Resource Approval Process	The audit will focus on the process for purchasing IT hardware, software, and services and obtaining the required resource approval from the IT Bureau. The audit will examine how well District departments are complying with the approval requirement.
	2017	16-01	Audit of Procurement of Professional Engineering Services for Restoration Projects	Objectives of the audit will determine whether: 1) work orders are assigned to engineering firms under the Professional Engineering Services for Restoration Projects in an equitable manner 2) engineering firms are achieving established Small Business Enterprise (SBE) utilization goals 3) District project managers are negotiating work order pricing with the professional engineering firm 4) project managers are preparing contractor evaluations upon project completion.
	2017	16-03	Audit of Bid Solicitation & Award Process	Assess compliance with the District's procurement policies and procedures from RFB solicitations to contract award.
	2018	17-06	Audit of Operations & Maintenance Capital Program	Assess whether the Operations and Maintenance (O&M) Capital Program is meeting the District's flood control mission.
			Other Audit Projects	Other audit projected to meet Governing Board and management's needs.

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Fiscal Year	Previous FY Audited	Project Number	Audit Project	Objectives
2026	2014	13-19	Audit of Land Lease Financial Provisions	Determine whether lease revenues are collected in accordance with lease agreements and whether lessees have complied with lease financial provisions such as procurement of contractually required insurance and remittance of required tax payments in a timely manner.
	2016	15-07	Audit of Cash Receipts	Determine whether adequate internal controls over cash receipts are in place and functioning properly to ensure that cash collections are safeguarded, deposited in a timely manner and accurately recorded in the District's financial records.
	2016	15-08	Audit of Permit Application Process	Examine the consistency of the application review and approval process among District staff and determining whether application fees are assessed and collected in accordance with established statutes, regulations, and guidelines.
	2017	16-09	Audit of the Payroll Process	Determine whether the payroll process provides for adequate segregation of duties and that established internal controls over the payroll process are functioning as designed.
	2017	17-10	Audit of Vegetation Management Program	Determine whether the vegetation management program is meeting its goals and the herbicide application work orders are adequately monitored.
	2018	17-09	Audit of the Integrated Real Estate Information System	Determine the extent to which the following occur with IRIS: <ul style="list-style-type: none"> · System provides the desired operational and business needs · Physical computer assets are adequately safeguarded · Technical administrative support is adequate · User needs are being properly supported and measured · The system contains adequate access controls to prevent unauthorized access.
	2019	18-08	Audit of KRRP Real Estate Cost Share	Determining whether the District requests credit for all eligible KRRP land acquisition related expenses and whether adequate supporting documentation is maintained for such expenditures.
			Other Audit Projects	Other audit projected to meet Governing Board and management's needs.

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Fiscal Year	Previous FY Audited	Project Number	Audit Project	Objectives
2027	2017	17-02	Audit of Land Survey Contracts	The primary objectives of our audit were to determine whether: <ul style="list-style-type: none"> · Work orders were assigned to professional survey firms in an equitable manner · Professional survey firms achieved Small Business Enterprise (SBE) utilization goals · District project managers negotiated work order pricing · Project managers prepared contractor evaluations upon project completion
	2018	18-05	Audit of the IT Continuity of Operations/Disaster Recovery Plan	The objective of the audit will evaluate the IT Department's continuity of operations strategy (COOP) to determine whether: <ul style="list-style-type: none"> · The District has a comprehensive and up-to-date business continuity plan · The District has defined locations where the Disaster Recovery Plan could be executed · The documented Disaster Recovery Plan was periodically tested, and any necessary adjustments were incorporated into the plan.
	2018	18-12	Audit of the Python Elimination Program	Examine the internal controls over hourly wages and bounty payments made to python hunters.
	2018	18-13	Audit of the Cell Phone Stipend	Evaluate the effectiveness of the District's cell phone stipend program and determine whether: <ul style="list-style-type: none"> · Established criteria for determining eligibility for receiving a stipend is applied consistently · Employees are compensated according to the designated stipend level.
	2019	18-17	Audit of the Employee Separation Process	Determine the extent to which controls over retracting district property and revoking access to District facilities and information systems are adequate when an individual separates from the District.
	2022	NA	Audit of DMV File Security	Determine whether District internal controls related to the drivers license information received from the DMV are sufficient to ensure that DMV records are adequately protected from unauthorized access, distribution, use, modification, or disclosure.
	2020	20-03	Audit of Employee Time Coding Process	Determine whether District employees' time charges reflect activities performed.
			Other Audit Projects	Other audit projected to meet Governing Board and management's needs.

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Fiscal Year	Previous FY Audited	Project Number	Audit Project	Objectives
2028	2020	19-14	Audit of Contract Workers	This audit will assess whether contract workers are used in a cost-effective manner for job functions that appear to be: 1) temporary in nature and/or, 2) requires specific expertise for a one-time project and/or. 3) to fill in for an employee that is on a temporary leave of absence.
	2020	19-17	Audit of the Education Reimbursement Program	Determining whether tuition reimbursements are made in accordance with the District's policy and procedures. The audit will also included assessing the value the program provides in preparing District employees to take on higher job responsibilities
	2020	19-07	Audit of Software Licenses	Examine the process for negotiating and executing software license agreements. The audit will also assess whether all software used within the District is purchased from legitimate vendors, properly accounted for, and properly licensed.
	2020	20-06	Audit of the Information Technology Solution Center	Assess the efficiency and effectiveness of the IT Help Desk function in responding to employee's needs. The audit will also review system controls for the RemedyForce system.
	2022	NA	Audit of Investment Management	Determine whether adequate internal controls related to investment management are in place and functioning properly to ensure that investment purchases are made in accordance with the Investment Policy and properly recorded in District financial records.
	2022	NA	Audit of Procurement of Professional Engineering Services for Restoration Projects	Objectives of the audit will determine whether: 1) work orders are assigned to engineering firms under the Professional Engineering Services for Restoration Projects in an equitable manner 2) engineering firms are achieving established Small Business Enterprise (SBE) utilization goals 3) District project managers are negotiating work order pricing with the professional engineering firm 4) project managers are preparing contractor evaluations upon project completion.
				Other Audit Projects

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Fiscal Year	Previous FY Audited	Project Number	Audit Project	Objectives
Recurring Audit Projects				
Annually			Monitoring of Construction Change Orders	On an on-going basis, periodically verifying cumulative change order amounts as a percentage of original contracts and compare such to industry averages.
			Monitoring of Procurement Card Transactions	Periodically examine procurement card transactions to ensure that they are: 1) Appropriate District expenditures. 2) Contain adequate supporting documentation. 3) Properly recorded in the accounting records.
			Monitoring of Negotiated Contract Work Orders	Periodically select a sample of contracts to ensure that work orders are properly negotiated in a manner that maintains the District's best interest.
			Audit Recommendations Follow-Up	Verify that recommendations in prior audit reports have been appropriately implemented in a timely manner and provide a written report to the Executive Management team and the Governing Board.
			Investigate Whistle-Blower and Other Complaints	Review each complaint to assess its validity. Whistle-blower complaints are received intermittently during the year.
			Audit Requests from Governing Board and Senior District Staff	As specified in the Inspector General Act & District Policy (Internal Audit Charter)

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Fiscal Year	Previous FY Audited	Project Number	Audit Project	Objectives
Administrative Projects				
Annually			Audit Plan for the Next Fiscal Year	Prepare an annual work plan and submit it to the Audit and Finance Committee for approval in accordance with the Audit and Finance Committee Charter.
			Office of Inspector General Annual Report for the Prior Fiscal Year	Prepare an annual report summarizing each audit and investigation completed during the year.
2025	2022	NA	Office of Inspector General Peer Review	Arrange for a peer review of the Inspector General Office, which will provide an evaluation of adherence to the professional standards. We plan to have the peer review performed through the Association of Local Governmental Auditors (ALGA) peer review program. The Office of Inspector General's Peer Review was performed FY 2022; thus the next Peer Review will be required in FY 2025. Florida Statutes require Inspector General's to adhere to Government Auditing Standards established by the U.S. Government Accounting Office (GAO). Such standards require a peer review be performed every three years.