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Office of Inspector General
Kristofer B. Sullivan, Inspector General

OIG Audit Work Plan, Fiscal Year 2025-26 July 23, 2025

Secretary,

I am pleased to present the Florida Department of Transportation (Department) Office of Inspector General's (OIG) Annual Audit Work Plan for fiscal year (FY) 2025-26.

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

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

Submitted by: DocuSigned by: Kristofer B. Sullivan 66AAC6E338E64E4... Date: 07/23/2025 | 2:17 PM EDT
Kristofer B. Sullivan, Inspector General

Approved by: DocuSigned by: 862D6B01F4FF447... Date: 07/29/2025 | 3:14 PM EDT
Jared W. Perdue, Secretary

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RISK ASSESSMENT PROCESS

Subsection 20.055(6)(i), Florida Statutes, (2024), 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
As part of our risk assessment process, we identified and determined auditable areas within the Department. The Department's major program areas are:

- Engineering and Operations
- Strategic Development
- Finance and Accounting
- Transportation Technology
- Florida's Turnpike Enterprise

Within each major program area are functional areas which comprise the audit universe. This universe is defined within our risk assessment process and updated on an annual basis.

Identify major risks
We surveyed Department management, including Assistant Secretaries, District Secretaries, Functional Managers, and OIG staff. They identified major risks, potential audit topics, and any concerns they had regarding fraud, waste, abuse, or potential wrongdoing in the Department.

Translate risks into measurable risk factors
We discussed the impact, likelihood, and risk type of each topic submitted. The following risk factors were also considered to assist in prioritizing topics: changes in leadership; new governing processes; and new information technology systems.

Present topics to the Secretary
The topics were presented to the Secretary for final review and feedback.

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

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FISCAL YEAR 2025-26 AUDIT WORK PLAN

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

The OIG has 24 audit positions and 30,437 available hours allocated as follows:

Total FY 2025-26 Potential Hours Available	**30,437**
Carry-forward hours to complete FY 2024-25 projects	3,439
Reserve 400 hours for CIG requests	400
Reserve 20 percent of hours for senior management requests	5,400
Recurring projects (Performance Measures, Rates, etc.)	4,810
New topics identified through the risk assessment process	16,389
Total FY 2025-26 Hours Allocated	**30,437**

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Our FY 2025-26 Audit Work Plan includes 58 topics, listed below.[1] Engagements with an asterisk (*) indicate a specific contract or grant will be determined when the engagement is initiated. The long-term topics, required to be identified by statute, are on page 7.[2]

Engineering and Operations		
Area	**Topic**	**Project Type**
Construction	24C-009 Audit of Contract T4477	Carry Forward
	24C-007 District 7 Contract Modification E7J46	Carry Forward
	25C-010 Audit of a Contract TBD	Carry Forward
	Construction Contract Audit – Project 1*	New
	Construction Contract Audit – Project 2*	New
	CEI Contract Audit	New
Maintenance	25P-010 Fleet Management	Carry Forward
	25P-005 Adopt-a-Highway	Carry Forward
Program Management	23I-003 Gadsden County LAP Audit	Carry Forward
	21I-002 Utility Rates Procedures	Carry Forward
	LAP Audit Project	New
Right of Way	ROW Parcel Acquisition	New
Emergency Management	COOP	New
	Starlink	New
Safety	Safety Grant	New
Traffic Engineering and Operations	FDOT Intelligent Transportation System - Signs	New

Strategic Development		
Area	**Topic**	**Project Type**
Aviation	25I-007 Northeast Florida Regional Airport	Carry Forward
	Miami Dade International Airport	New
	Unmanned Aircraft System Program	New
Freight & Rail	25I-008 CSX Transportation Rail Contract # ASS43	Carry Forward
	Florida East Coast Railway 2024 Indirect Rate Review	Recurring
	CSXT 2024 Indirect Rate Review	Recurring
Seaport	25I-006 Jacksonville Port	Carry Forward
	Manatee Seaport	New
	Port of Tampa	New
Transit	24I-006 Ride Solution Transit Audit	Carry Forward
	25I-002 Hillsborough (HART)	Carry Forward
	Miami Dade Transit	New
	Jacksonville Transit Authority (JTA)	New
Spaceport	24I-003 Spaceport Program Audit	Carry Forward
Policy Planning	25I-004 Miami-Dade (MDTPO)	Carry Forward
	Metropolitan Planning Organization (MPO) Audit Project	New

[1] Although captured in the total programmed hours, some non-audit projects (e.g., computer forensics) and confidential (e.g., whistle-blower related) projects are not listed in these tables. Additionally, some project names have been combined for ease of reporting (e.g., CPA working paper reviews and corresponding cognizant letter).
[2] Although a long-term audit plan is required by statute, the risk assessment process is conducted annually; therefore, the topics listed may not be included in future audit plans.

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Finance and Administration		
Area	**Topic**	**Project Type**
Comptroller	25P-007 P-Card Audit	Carry Forward
	Department FY 2026-27 Indirect Rate Review	Recurring
	Department Section 129(9)(a) Financial Review FY 2024-25 (Over-the-Road Buses)	Recurring
	Department Section 129(A)(3) Financial Review FY 2024-25 (Toll Credits)	Recurring
	Department Value Pricing Pilot Program Review FY 2024-25	Recurring
	Department Inventory	New
Human Resources	HR DAVID Attestation Review	Recurring
	Department Human Resource Hiring Practices	New
Procurement	Subcontractor Self-Certification	New
	CPA Work Paper and Cognizant Reviews	
	25C-011 TLP Cognizant Review	Carry Forward
	25C-012 GAI Cognizant Review	Carry Forward
	Carr, Riggs & Ingram, LLC., (GAI) Cognizant Review CY 2025	Recurring
	CliftonLarsonAllen (TLP Engineering Services, Inc.) Cognizant Review CY 2025	Recurring
	Baker Tilly US, LLP (Atkins) Cognizant Review CY 2024	Recurring
	D.L. Purvine, CPA, PLLC (Kittelson) Cognizant Review CY 2024	Recurring
	D.L. Purvine, CPA, PLLC (WGI) Cognizant Review CY 2024	Recurring
	Aldrich CPAs + Advisors LLP (CONSOR Engineers LLC) Cognizant Review CY 2024	Recurring
Support Services	Office & Warehouse Utilization	New

Transportation Technology		
Area	**Topic**	**Project Type**
Information Technology	25P-012 IT Governance	Carry Forward
	25P-006 Review of Third-Party Risk Management	Carry Forward
	Artificial Intelligence AI policy and tools	New
	Identification and Authentication - Access Controls	New
	CIG Enterprise Project: Data Protection and Security	New

Florida's Turnpike Enterprise		
Area	**Topic**	**Project Type**
Florida's Turnpike Enterprise	FTE Section 129(9)(A) Financial Review FY 2024-25 (Over-the-Road Buses)	Recurring
	FTE Section 129(A)(3) Financial Review FY 2024-25 (Toll Credits)	Recurring

Commission for Transportation Disadvantaged		
Area	**Topic**	**Project Type**
CTD	25P-011 CTD - DAVID Attestation	Carry Forward

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LONG-TERM AUDIT WORK PLAN POTENTIAL TOPICS

The following were identified as potential long-term topics as part of the FY 2025-26 annual risk assessment:

Engineering and Operations
- Truck Parking Program
- Weigh Stations

Finance and Accounting
- Building Security
- Emergency Procurement Review
- Department Utility Rate Analysis
- PALM Implementation

Strategic Development
- Rail Programs (Aggregated Programming)
- Gainesville MTPO
- Panhandle Transportation Planning Organization Review

Transportation Technology
- Unpatched Legacy Systems
- Third -Party Vendor Risk
- IT Asset Inventory/IT Asset Purchase not Authorized by OIT

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- Kim Holland, P.E., Assistant Secretary for Strategic Development
- Rebekah Davis, General Counsel
- Trey Tillander, P.E., Executive Director of Transportation Technology
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- Nicola Liquori, CPA, Executive Director, Florida's Turnpike Enterprise

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- Jamie Christian, Florida Division Administrator, Federal Highway Administration
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PROJECT TEAM

Engagement was conducted by:
Tammekia Watts, Senior Auditor

Under the supervision of:
Jessica Mobley, Director of Quality Assurance & Operations Support
Joseph W. Gilboy, Director of Audit

Approved by:
Kristofer B. Sullivan, Inspector General

STATEMENT OF ACCORDANCE

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

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

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

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