

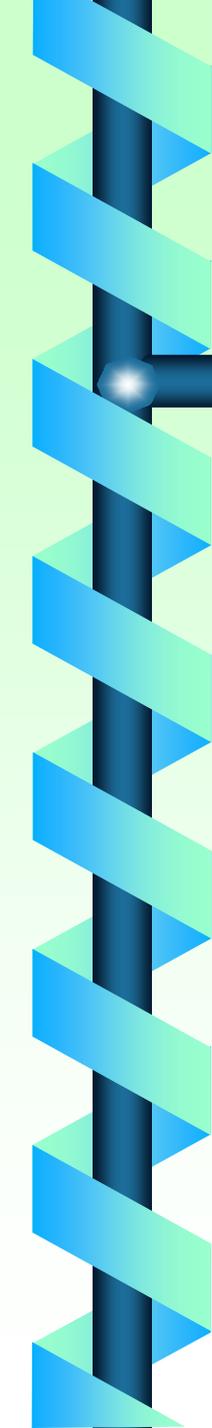


Draft

**Proposed
Audit Plan
for
FY 2017**

Planning Approach **Draft**

- Reviewing 2017 Budget
- Identifying those programs, activities and functions that we consider to present potential risk to the District
- Considering time since programs was last audited
- Obtaining input from executive management and the Governing Board



Audit of Operations & Maintenance Capital Program

Draft

Objective:

- **Assess the current status of the O&M Capital Maintenance program in meeting the District's flood control mission.**

Audit of Land Surveying Contracts **Draft**

Objective:

- **Examine the process for procuring and managing contracts for vendors providing land surveying services.**

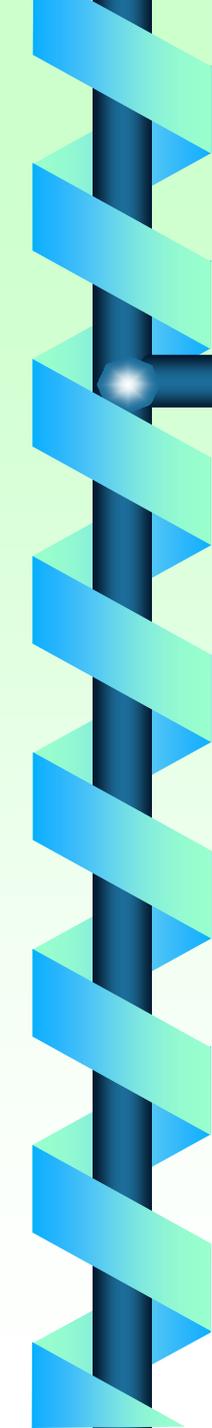


Audit of CERP Cost Share for O&M (OMRR&R) Costs

Draft

Objective:

- **Examine the District's system for identifying and tracking CERP operations, maintenance, repair, replacement, and rehabilitation (OMRR&R) cost to determine whether the system is effective in capturing all eligible CERP costs.**

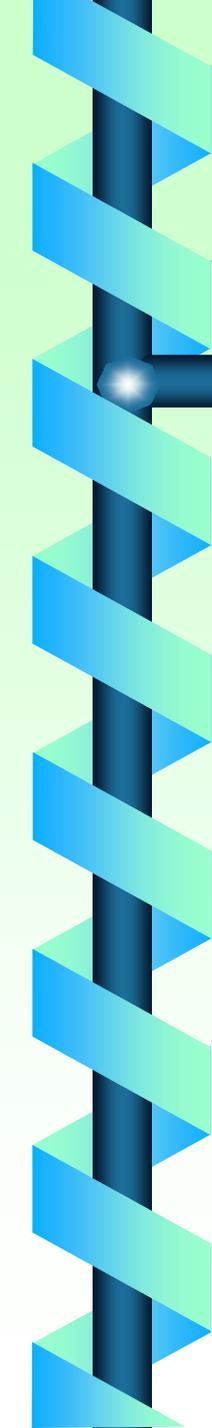


Audit of Vegetation Management Program

Draft

Objective:

- **The audit will assess whether:**
 - (1) The program is meeting its goals**
 - (2) Reporting requirements are being met.**



Audit of Kissimmee River Restoration (KRR) Cost Share for Real Estate Expenditures

Draft

Objective:

- **Examinee the District's process for preparing In-Kind Credit Requests for Real Estate expenditures to ensure the District is requesting credit for all eligible costs related to the KRR project.**
- **Also determine that adequate supporting documentation is maintained for such expenditures.**

Audit of the Integrated Real Estate Information System (IRIS)

Draft

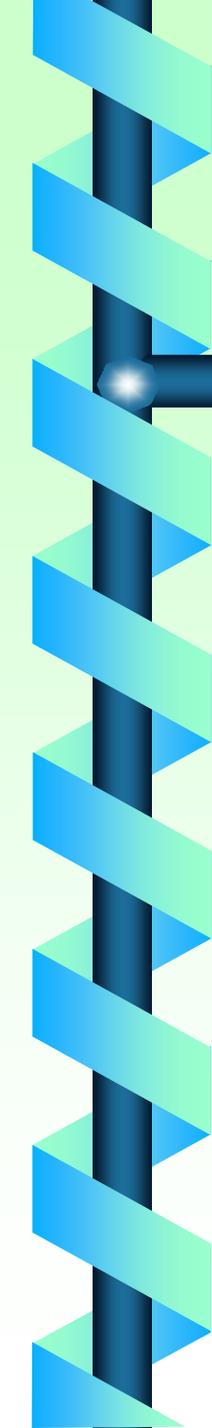
Objective:

- **We will perform a system review to ensure that:**
 - 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) **The system contains adequate access controls to prevent unauthorized access.**

Other Audit Projects

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- **Audit Follow-Up**
- **Investigate Whistle-Blower Complaints**
- **Audit Requests from Governing Board and District Management**
 - **Our Office periodically receives request for audits and investigations from the Governing Board and Executive Management on an as needed basis.**
- **Monitoring of Procurement Card Transactions**



Administrative Projects

Draft

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- **Prepare Audit Plan for Fiscal Year 2018**
 - **Prepare Office of Inspector General Annual Report**

Proposed Audit Projects FY2017

Programs

Audit Projects

- Audit of Operations & Maintenance Capital Program
- Audit of Land Surveying Contracts
- Audit of CERP Cost Share for Operations & Maintenance (OMRR&R) Costs
- Audit of the Vegetation Management Program
- Audit of Kissimmee River Restoration Cost Share for Real Estate Expenditures
- Audit of the Integrated Real Estate Information System (IRIS)

Draft
Operation & Maintenance of Lands and Works
Acquisition, Restoration and Public Works
District Management and Administration

Recurring Audit Projects

- Audit Follow-Up
- Investigations of Complaints
- Special Audit Requests - Governing Board & Management
- Periodic Monitoring of Procurement Card Transactions

All Programs
District Management and Administration

Administrative Projects

- Prepare Audit Plan for Fiscal Year 2017
- Prepare Inspector General Annual Report

Draft

Questions?