

Suwannee River Water Management District
Three Year Internal Audit Plan
For the Fiscal Years Ending September 30, 2021 through September 30, 2023

1. 2021
 - a. Update Risk Assessment
 - b. Follow-up on Prior Internal Audit Findings
 - c. IT and Cybersecurity Controls
 - d. Annual Report of IG Activities

2. 2022
 - a. Update Risk Assessment
 - b. Follow-up on Prior Internal Audit Findings (if any)
 - c. Payroll/HR Procedures
 - d. Annual Report of IG Activities

3. 2023
 - a. Update Risk Assessment
 - b. Follow-up on Prior Internal Audit Findings (if any)
 - c. Six Month Follow-up on Auditor General Findings (if any)
 - d. Internal Audit – topic to be selected by Audit Committee
 - e. Annual Report of IG Activities

Annual audit plans are also subject to unexpected events that may require the services of the Inspector General/Internal Auditor.

A list of recommended future audit topics for the Audit Committee’s consideration is included below. The topics were identified based on our risk assessment activities, including discussions with District management.

Land Acquisitions
Land Surplus
Conservation Easement Review
Recreation and Maintenance Contracts
Timber Contracts
Accounts Payable Procedures
Business Continuity and Emergency Response Planning