

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
2021 INTERNAL AUDIT WORK PLAN**

Audit Area	Tentative Work Plan	Planned Start Date	Estimated Hours
Risk Assessment and Planning	<ul style="list-style-type: none"> - Discussions with District CFO and other management as necessary - Other risk assessment procedures - Identify areas of concern - Design of specific audit procedures - Presentation of audit plans to Governing Board's Audit Committee 	July/August 2020	20
Follow-up on Prior Internal Audit Findings	<ul style="list-style-type: none"> - Review status of District corrective action toward the observations and recommendations in prior internal audit report No. 17-01, Information Technology Controls that were unresolved as of our 2019 follow-up review. 	November 2020	10
Information Technology (IT) and Cybersecurity Controls	<ul style="list-style-type: none"> - Review District IT and cybersecurity controls in the following categories set forth in the National Institute of Standards and Technology (NIST) <i>Framework for Improving Critical Infrastructure Cybersecurity</i>: <ul style="list-style-type: none"> o Identify o Protect o Detect o Respond o Recover <p>(see Attachment A for related IT/cybersecurity control objectives for each category)</p>	January 2021	80
Discretionary	<ul style="list-style-type: none"> - Reserved for procedures to be performed at the discretion of the Inspector General without the prior knowledge of management. - Perform additional procedures as deemed necessary as a result of other procedures performed or at the request of the Governing Board, management, and/or external auditor. 	October 2020 – September 2021	15
Reporting	<ul style="list-style-type: none"> - Preparation of Internal Audit Reports - Presentation of Draft Reports to District CFO - Presentation of Final Audit Reports to Audit Committee - Presentation of Annual Report of IG Activities to Audit Committee 	October 2020 - September 2021	40

Total Hours	165.00
Estimated Blended Hourly Rate	\$147.75
Subtotal	\$24,378.75
Travel (s. 112.061, F.S.)	\$1,000.00
Estimated Fee	\$25,378.75