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Inspector General

OFFICE OF INSPECTOR GENERAL PALM BEACH COUNTY



Inspector General
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Enhancing Public Trust in Government

**2027-AP-0001
Fiscal Year 2027
Annual Risk Assessment
and Audit Plan
October 1, 2026**

Insight – Oversight – Foresight

Fiscal Year 2027 Risk Assessment and Audit Plan

The Office of Inspector General (OIG) conducted its Fiscal Year (FY) 2027 risk assessment process using a combination of several methods of research and information gathering to create an overview of the risks for entities within the OIG's jurisdiction. The risk assessment was formulated, and the audit plan was developed using the same methodology as an audit (planning/gaining an understanding of the global areas affecting the entity, risk assessment/analysis, and reporting).

Gain an Understanding

A combination of efforts to gather information was used to gain an understanding of and identify risks for Palm Beach County (County) government, 39 municipalities, and two special districts within the OIG's jurisdiction. These efforts included:

- Review of the Risk Assessment reviews conducted by the Contract Oversight and Evaluation Division for each municipality, the County, and the Solid Waste Authority.¹
- Review of Council and/or Commission meeting minutes, agendas, budgets, financial reports, and other documents posted to the websites of the County, municipalities, and special districts.
- Review of national government risk assessments by global areas/activities.
- Review of the responses to our online survey that requested input on risk or concerns from government employees, citizens, contractors, and other stakeholders.
- Review of pertinent websites and other internet-accessible materials, such as news articles and social media posts, relevant to the County, municipalities, and special districts.
- Review of the historical intake of complaints for FY 2026 that were submitted to the OIG.

Risk Assessment

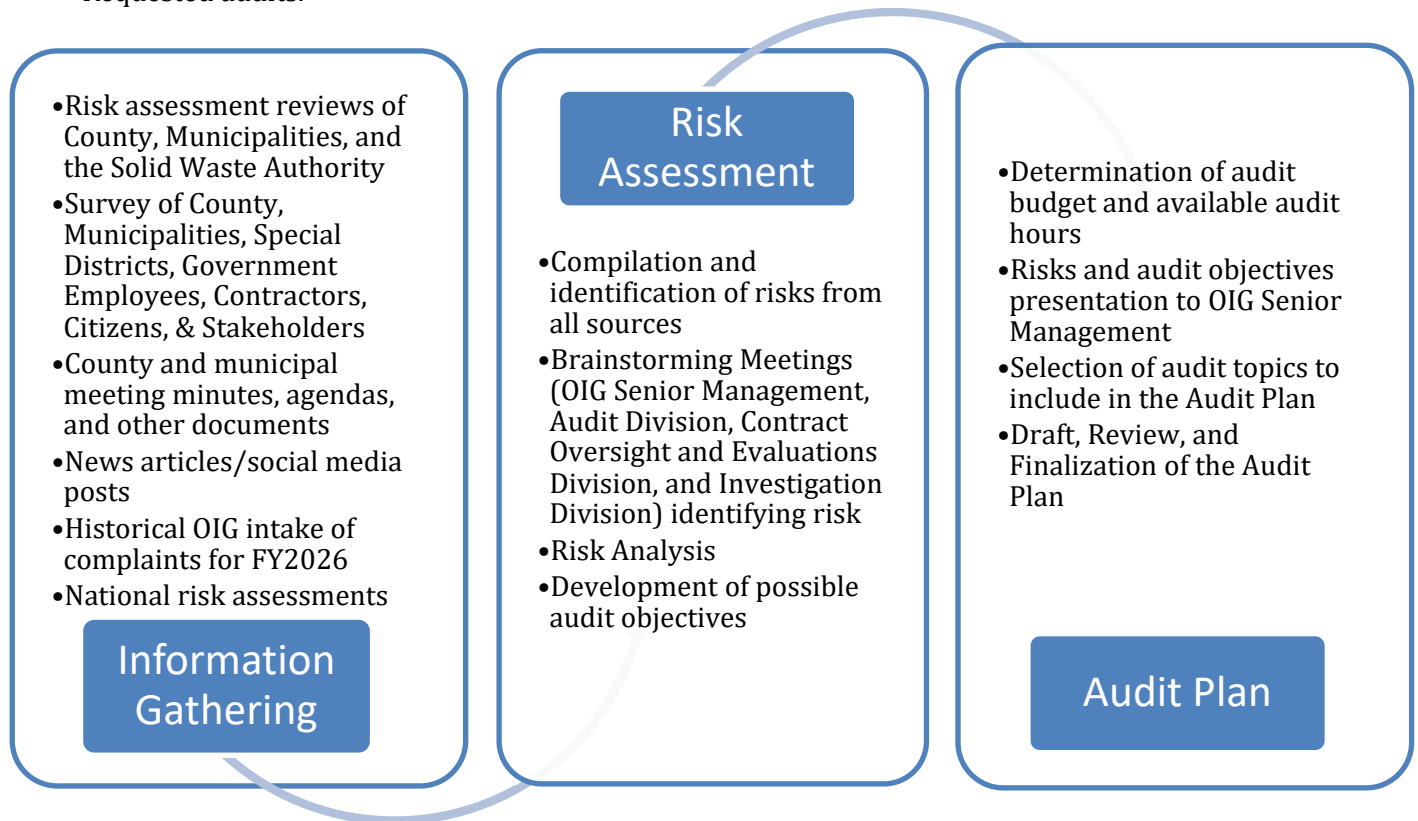
The information gathered was compiled and analyzed for the risk assessment. Additional risks were considered based on the results of brainstorming meetings and the professional expertise and experience of the OIG staff. Identified risks were assessed based on their global area of significance and impact. Any known controls to mitigate each risk or lower the impact were noted, and a list of risk topics was developed.

The goal of the risk assessment process is to create an audit plan that will address the risk concerns of global areas/activities for entities under the jurisdiction of the OIG to make the most efficient use of the OIG's limited audit resources. Once the risk assessment process was completed, the OIG Senior Management Team and the Inspector General (IG) met to review the Audit Plan.

¹ <https://pbc.gov/oig/docs/reports/ReviewofCompliancewiththeIGOrdinanceandRiskAssessment.pdf>

Audit Plan

The OIG Senior Management Team reviewed the list of topics and selected eleven (11) global areas to be included in the Audit Plan. The FY 2027 Audit Plan includes the eleven (11) planned global areas/activity audits, eight (8) carryover audits from the FY 2026 Audit Plan, and IG/Management Requested audits.



Multiple Entities Global Area Approach

A global area is a topic that could be applicable to multiple entities. The OIG chose the global area approach to enhance the flexibility and coverage of the Audit Plan. This approach highlights the areas where the OIG will focus audit efforts. With a global approach, the Audit Plan:

- Minimizes duplication with the Internal Audit functions of the County, municipalities, and special districts;
- Provides more flexibility for emerging risks;
- Allows for smaller, more focused audits; and
- Engages more municipalities/auditable units that the OIG has not previously audited.

Fiscal Year 2027 Audit Plan

Carryover Audits

There are eight (8) audits and reviews included on the FY 2026 Audit Plan that were initiated but have not been completed. These eight (8) projects are considered “carryover audits” that we anticipate will be completed in FY 2027:

Contracts/Agreements – Agreement between the Town of Palm Beach Shores and Waste Management Inc. of Florida for Solid Waste and Recycling Collection and Disposal Services²

This audit includes a review of the activities and transactions related to the Solid Waste and Recycling Collection and Disposal Services Agreement.

Objectives: Are franchise fees received by the Town accurate and remitted in compliance with the Agreement? Are collection fees paid by the Town accurate and billed in compliance with the Agreement?

Law Enforcement Overtime – City of Delray Beach³

This audit includes a review of the relevant requirements and processes to record, approve, and process law enforcement overtime activities and transactions.

Objective: Is overtime accurately recorded, properly approved, and in compliance with relevant requirements, policies, and procedures?

Joint Investigative Review –Cash Handling Process

This is a joint review with the Investigations Division and includes a review of the controls in place for cash handling processes and will review cash receipt, custody, and recording activities and transactions.

Objectives: Are policies and procedures for cash safeguarding adequate? Are cash receipts securely handled and protected from loss, theft, or misappropriation of funds?

Permitting – Town of Lake Park⁴

This audit includes a review of building permit processing activities, permit applications and related support, permit fees and related cash receipt activities, requirements, and transactions.

Objective: Are building permit fees accurate and in compliance with relevant regulatory requirements, policies, and procedures?

² Audit work is complete and pending issuance of a report.

³ Audit work is complete and pending issuance of a report.

⁴ Audit work is complete and pending issuance of a report.

IT Network Security Review – Town of Gulf Stream⁵

This review will determine the controls in place over IT network security to prevent unauthorized access and/or loss data.

Objectives: Are processes in place designed to prevent network security breaches and intrusions? Are processes in place designed to monitor and detect network security threats, breaches, and intrusions? Are processes in place designed to respond to network security threats, breaches, and intrusions?

IT Network Security Review – Town of Hypoluxo

This review will determine the controls in place over IT network security to prevent unauthorized access and/or loss data.

Objectives: Are processes in place designed to prevent network security breaches and intrusions? Are processes in place designed to monitor and detect network security threats, breaches, and intrusions? Are processes in place designed to respond to network security threats, breaches, and intrusions?

Contracts/Agreements – Contractor Agreement between the City of Greenacres and E. Gomez Construction for Fence Installation, Maintenance and Repair Services

This audit includes a review of the invoices and payments related to the Fence Installation, Maintenance and Repair Services Contractor Agreement.

Objectives: Are invoices properly documented and approved to avoid possible fraud, waste, and abuse? Are payments for services received and in compliance with the contract?

Water Quality Reporting – Town of Lantana

This review will determine whether municipal public water systems are reporting coliform bacteria testing results in compliance with state and federal Safe Drinking Water Act requirements and relevant municipal rules, policies, and procedures.

Objectives: Are coliform bacteria testing results reported to the Florida Department of Health (FDOH) in compliance with the public water system's written sample siting plan? Are coliform bacteria testing results reported to the FDOH in compliance with State of Florida reporting requirements? Are the testing results provided by the certified laboratory reported to the FDOH?

⁵ Audit work is complete and pending issuance of a report.

Planned Audits by Global Area

Multiple Entities – Recruitment, Selection, and Screening

These audits will review the controls in place for recruitment and selection. These audits will determine whether human resource recruiting and selection processes and procedures promote fairness, compliance with legal requirements, and quality hiring decisions, which minimize hiring costs and associated risks.

Possible Objectives: Are controls adequate to effectively manage the recruitment and selection process? Are position requirements documented, job-related, and approved before recruitment or placement? Are candidates' education, experience, licenses, certifications, background checks, and other eligibility requirements verified before placement and retained? Are equivalencies and exceptions adequately supported and approved before placement? Are selection decisions documented and based on established criteria?

Rationale: Onboarding and training new employees costs organizations time and money. Additionally, legal fees and regulatory fines resulting from unfair or nontransparent hiring practices or noncompliance with hiring related federal and state regulations can be costly. Therefore, sound recruiting, selection, and screening processes and procedures are necessary for organizations to ensure their employees are sufficiently qualified and vetted, their processes are fair and transparent, and that regulatory requirements are met.

Multiple Entities – Grant Eligibility and Use

These reviews will determine whether the processes and procedures for awarding local grants and overseeing the use of grant funding promote fairness, align with program objectives, and comply with applicable requirements.

Possible objectives: Are there defined and implemented procedures for awarding grants and overseeing the use of grant funds? Are grant applicant selection decisions documented and based on established criteria? Are grant applicant source documents sufficiently validated? Are grant eligibility requirements aligned with program purpose and documented before recipients are selected? Are there defined and implemented procedures for disclosing and reviewing conflicts of interest? Are grantees eligible for the funding received and free of any disqualifying conditions? Are grant expenditures in compliance with grant terms and conditions?

Rationale: Local grant programs providing financial assistance to local businesses, community organizations, residents, and property owners are vulnerable to fraud, waste, and abuse due to weak program guidelines, complex eligibility criteria, high applicant volume, and inadequate post-award monitoring.

Multiple Entities – Fire and EMS Personnel Qualifications and Credentials

These reviews will verify whether Fire and EMS personnel possess the required experience, skills, and training at time of hire and for their current positions.

Possible Objective: Do firefighters, paramedics, EMTs, inspectors, drivers, and specialized personnel possess the required qualifications before assignment and maintain current licenses, certifications, training, and medical clearances?

Rationale: First responder qualifications and credentials provide assurance that Fire and EMS personnel possess the competencies necessary to perform their duties well in high-stress and life-or-death situations. On-going training and education to maintain licenses, certifications, and medical clearances demonstrates that Fire and EMS personnel's knowledge and skills are current. Both are important to help to ensure the public's safety, reduce organizational liability, and increase organizational efficiency.

Multiple Entities – Management of Law Enforcement Overtime Costs

These audits will review the controls in place for managing law enforcement overtime activities and expenditures. These audits will determine whether law enforcement overtime is managed effectively to minimize costs while maintaining operational and contractual requirements are met.

Possible objectives: Are controls in place and adequate to effectively manage overtime costs? Is overtime properly budgeted, paid, and reimbursed according to applicable agreements? Is overtime adequately monitored and tracked to ensure it is properly approved, in compliance with relevant requirements, fairly distributed, and within budget? Is overtime work necessary for operations, minimum staffing, and valid special events? Do vacancies or inefficient scheduling contribute to overtime?

Rationale: Overtime is often a significant expense for law enforcement departments due to staffing shortages, increased demand for services, and contractual obligations. These factors also make it challenging to meet minimum staffing requirements and ensure that overtime is fairly distributed and within budget. The complexity of managing overtime increases the potential for excessive and unnecessary overtime costs.

Multiple Entities – Public Works Construction Contracts

These audits will review the controls in place for managing construction contracts related to Public Works capital improvement projects. These audits will determine whether construction contracts are managed effectively to complete the project timely, minimize unnecessary costs, and comply with relevant requirements.

Possible objectives: Are controls adequate to effectively manage public works construction contracts and change orders? Are payment applications and change orders properly documented and approved to avoid possible fraud, waste, and abuse? Are change orders necessary, consistent with the scope of the original contract, and free from material modifications that alter the awarded project? Are federal, state, and local permitting regulations followed? Does the project comply with its Stormwater Pollution Prevention Plan?

Rationale: Public Works construction projects include building, repairing, and maintaining infrastructure vital for safe and efficient transportation, such as roadways, bridges, and drainage systems. These projects often involve regulatory and logistical challenges due to environmental reviews, existing utilities, and phased construction to minimize traffic disruptions. These factors increase the potential for delays and escalated costs.

Palm Beach County – Housing Bond Loan Program

This audit will review the controls in place for managing the Palm Beach County Housing Bond Loan Program. This audit will determine whether loans are allocated to eligible developers and managed effectively to reduce the risk of loan defaults and fraud, waste, and abuse.

Possible objectives: Are control procedures adequate to ensure that financing and loans are awarded through a competitive process to eligible developers and qualifying projects, and are properly approved? Are control procedures adequate to ensure that financed housing projects are fiscally sound during construction and the affordability period? Are control procedures adequate to ensure that disbursements from loan proceeds comply with program and loan requirements? Are financing and loans awarded to eligible developers and housing projects? Are loan awards in compliance with program requirements? Are program compliance and monitoring requirements met, and monitoring fees collected? Are disbursements from bond proceeds sufficiently supported and properly approved to avoid possible fraud, waste, and abuse? Are financing and loans repaid and re-sale requirements met for developments and housing units that are sold during the affordability period?

Rationale: On November 8, 2022, the voters of Palm Beach County approved the issuance of Workforce/Affordable Housing General Obligation Bonds (Bonds) in an amount not to exceed \$200M for the purpose of financing all or a portion of newly created workforce and affordable housing within Palm Beach County. General Obligation Bonds are debt backed by the County government, which can raise taxes to pay back the debt if the Housing Bond Loan Program does not raise sufficient funds to pay back the Bonds. Adequate program controls and monitoring are necessary to ensure that loan terms are followed, and loans are paid back to the County.

Multiple Entities – Procurement of Single and Sole Source Contracts

These audits will review the controls in place for single and sole source contracts. These audits will determine whether single and sole source contracts were properly procured, sufficiently justified, and properly approved to avoid possible fraud, waste, and abuse.

Possible objectives: Are there defined and implemented procedures for procuring single and sole source contracts? Are control procedures adequate to ensure that single and sole source contracts are justified, sufficiently documented, and properly approved to avoid possible fraud, waste, and abuse? Are single and sole source contracts procured in compliance with relevant requirements? Are single and sole source contracts sufficiently documented and properly approved to avoid possible fraud, waste, and abuse? Do single and sole source vendors have multiple contracts or contract renewals without re-evaluation, sequential contracts under competitive bidding thresholds, or repeated emergency purchases? Do single and sole source vendors have a potential conflict of interest? Do single and sole source contracts include advance payments or change orders after the award? Do single and sole source contract invoices lack sufficient detail or supporting documentation?

Rationale: Competitive procurement helps governments identify the best product or service for their needs and helps to ensure that prices are fair and reasonable. Single and sole contracts lack competitive procurement increasing the risk for inflated costs. Additionally, when they are not sufficiently justified and properly approved, there is an increased risk for fraud, waste, and abuse.

Multiple Entities – Redevelopment Trust Fund Expenditures

These reviews will determine whether redevelopment trust fund expenditures are in accordance with the approved community redevelopment plan, properly budgeted, and in compliance with relevant requirements.

Possible Objectives: Are redevelopment trust fund expenditures consistent with the approved community redevelopment plan? Are redevelopment trust fund expenditures included in the adopted annual budget? Are redevelopment trust fund expenditures consistent with the purposes specified in state law? Are redevelopment trust fund purchases procured in compliance with the process and procedures of the creating municipality? Are redevelopment trust fund expenditures properly documented and approved to avoid possible fraud, waste, and abuse?

Rationale: Community Redevelopment Agencies (CRA) use Tax Increment Financing (TIF) revenue collected through ad-valorem taxes to fund improvements for and revitalize designated areas and neighborhoods based on an approved CRA plan. There is an increased potential for misuse or diversion of these taxpayer funds due to weak agency internal controls and a lack of oversight.

Multiple Entities – Water and Sewer Utility Billing

These audits will review the controls in place for water and sewer utility billings. These audits will determine whether water and sewer utility billings are accurate, complete, and in compliance with relevant requirements.

Possible Objectives: Are controls in place and adequate to ensure that water and sewer billings are accurate, complete, and based on approved rates? Are controls in place and adequate to ensure that water and sewer billings comply with relevant regulatory requirements, agreements, policies, and procedures? Are water and sewer billings based on meter readings and the approved rates? Do water and sewer billings include all customers receiving water and sewer service? Are water and sewer rates properly adopted and implemented into the billing system? Are water and sewer billing practices in accordance with interlocal agreements and Florida Statutes?

Rationale: Water and sewer utilities often have complex billing systems, process a high volume of transactions, and rely on manual processes for certain aspects of the billing process, which increases the risk for billing errors, lost revenue, and noncompliance with contractual and regulatory requirements.

Multiple Entities – Network Vulnerability Management

These audits will review the controls in place for managing network vulnerabilities. These audits will determine whether network vulnerabilities are managed effectively to identify and remediate network weaknesses and security gaps.

Possible objectives: Are there defined and implemented procedures for identifying, prioritizing, and remediating network vulnerabilities and testing and updating security controls? Are network security procedures consistent with generally accepted best practices for cybersecurity? Are network systems, applications, and configurations systematically scanned to identify potential weaknesses such as misconfigurations, outdated software, or insecure protocols? Are network topology, segmentation, and device settings periodically examined to identify misconfigurations or

design flaws that could be exploited? Are security controls, such as firewalls, intrusion detection/prevention systems, access controls, and encryption, in place, up to date, and periodically tested and reviewed for gaps or weaknesses?

Rationale: Security flaws and misconfigurations put the organization at risk for compromised IT networks and unauthorized access. These vulnerabilities could result in a loss of sensitive or critical information, disruption to operations, and the loss of taxpayer dollars to recover systems and information. Government network security breaches and ransomware attacks continue to occur across the nation, which highlights the importance of strong network security controls.

Multiple Entities – Disaster Recovery

These reviews will determine whether disaster recovery processes and procedures have been developed and implemented to ensure the restoration of critical information impacted by hardware failures, human errors, natural disasters, or cyberattacks.

Possible objectives: Is there a defined and implemented disaster recovery plan? Does the disaster recovery plan identify and prioritize critical systems and information? Does the disaster recovery plan consider all critical operations of the organization? Does the disaster recovery plan establish recovery point and time objectives? Is the disaster recovery plan tested and revised to address deficiencies identified during testing? Are backup and recovery procedures followed? Are backups tested to ensure recovery objectives are achieved?

Rationale: Developing and implementing robust disaster recovery processes and procedures is necessary to minimize downtime, protect sensitive and critical information, and restore normal business operations when unexpected disruptions occur. Significant downtime and the permanent loss of sensitive or critical information costs taxpayer dollars and weakens public trust in government.

IG/Management Requests

The Audit Division also conducts audits that are not planned and are requested by entities or deemed necessary by the IG. These audits may result from referrals from our Investigations Division, referrals from our Contract Oversight and Evaluations Division, or other emerging risks, and are often considered priority projects. Based on the urgent nature of these requested audits, the planned audits in the above section are subject to change, postponement, or cancellation.

Non-Audit Activities

Activities that are not included in the Audit Plan are considered “non-audit activities.” These activities include, but are not limited to: professional development, strategic planning and risk assessment, semi-annual audit follow-up, special projects, and quality control and assurance.

Conclusion

The FY 2027 Audit Plan is based on the FY 2027 risk assessment. The Audit Plan has eight (8) carryover audits from the FY 2026 Audit Plan, eleven (11) global areas planned for audits of multiple entities, as well as audits that are self-initiated or requested. We will further consider risk during each audit engagement to identify and address areas with the highest risks.

Fiscal Year 2027 Audit Plan at a Glance⁶

Audit	Objectives
	Carryover Audits
Contracts/Agreements – Agreement between the Town of Palm Beach Shores and Waste Management Inc. of Florida for Solid Waste and Recycling Collection and Disposal Services⁷	• Are franchise fees received by the Town accurate and remitted in compliance with the Agreement? • Are collection fees paid by the Town accurate and billed in compliance with the Agreement?
Law Enforcement Overtime – City of Delray⁸	• Is overtime accurately recorded, properly approved, and in compliance with relevant requirements, policies, and procedures?
Joint Investigative Review – Palm Tran Cash Handling Process	• Are policies and procedures for cash safeguarding adequate? • Are cash receipts securely handled and protected from loss, theft, or misappropriation of funds? • How did controls break down enabling theft of funds to take place? • Did the Palm Tran employee recently arrested for theft or others steal, mishandle, or misappropriate funds on other occasions?
Permitting – Town of Lake Park⁹	• Are building permit fees accurate and in compliance with relevant regulatory requirements, policies, and procedures?
IT Network Security Review - Town of Gulf Stream¹⁰	• Are processes in place designed to prevent network security breaches and intrusions? • Are processes in place designed to monitor and detect network security threats, breaches, and intrusions? • Are processes in place designed to respond to network security threats, breaches, and intrusions?
IT Network Security Review – Town of Hypoluxo	• Are processes in place designed to prevent network security breaches and intrusions? • Are processes in place designed to monitor and detect network security threats, breaches, and intrusions? • Are processes in place designed to respond to network security threats, breaches, and intrusions?
Contracts/Agreements – Contractor Agreement between the City of Greenacres and E. Gomez Construction for Fence Installation, Maintenance and Repair Services	• Are invoices properly documented and approved to avoid possible fraud, waste, and abuse? • Are payments for services received and in compliance with the contract?

⁶ IG/Management Request audits are not included due to their nature. These audits will be added to the audit plan as the requests occur.

⁷ Audit work is complete and pending issuance of a report.

⁸ Audit work is complete and pending issuance of a report.

⁹ Audit work is complete and pending issuance of a report.

¹⁰ Audit work is complete and pending issuance of a report.

Audit	Objectives
Carryover Audits (continued)	
Water Quality Reporting - Town of Lantana	• Are coliform bacteria testing results reported to the Florida Department of Health (FDOH) in compliance with the public water system's written sample siting plan? • Are coliform bacteria testing results reported to the FDOH in compliance with state of Florida reporting requirements? • Are the testing results provided by the certified laboratory reported to the FDOH?

Audit	Possible Objectives
	Planned Audits
Multiple Entities – Recruitment, Selection, and Screening	• Are controls adequate to effectively manage the recruitment and selection process? • Are position requirements documented, job-related, and approved before recruitment or placement? • Are candidates' education, experience, licenses, certifications, background checks, and other eligibility requirements verified before placement and retained? • Are equivalencies and exceptions adequately supported and approved before placement? • Are selection decisions documented and based on established criteria?
Multiple Entities – Grant Eligibility and Use	• Are there defined and implemented procedures for awarding grants and overseeing the use of grant funds? • Are grant applicant selection decisions documented and based on established criteria? • Are grant applicant source documents sufficiently validated? • Are grant eligibility requirements aligned with program purpose and documented before recipients are selected? • Are there defined and implemented procedures for disclosing and reviewing conflicts of interest? • Are grantees eligible for the funding received and free of any disqualifying conditions? • Are grant expenditures in compliance with grant terms and conditions?
Multiple Entities – Fire and EMS Personnel Qualifications and Credentials	• Do firefighters, paramedics, EMTs, inspectors, drivers, and specialized personnel possess the required qualifications before assignment and maintain current licenses, certifications, training, and medical clearances?
Multiple Entities – Management of Law Enforcement Overtime Costs	• Are controls in place and adequate to effectively manage overtime costs? • Is overtime properly budgeted, paid, and reimbursed according to applicable agreements? • Is overtime adequately monitored and tracked to ensure it is properly approved, in compliance with relevant requirements, fairly distributed, and within budget? • Is overtime work necessary for operations, minimum staffing, and valid special events? • Do vacancies or inefficient scheduling contribute to overtime?

Audit	Possible Objectives
Planned Audits (continued)	
Multiple Entities – Public Works Construction Contracts	• Are controls adequate to effectively manage public works construction contracts and change orders? • Are payment applications and change orders properly documented and approved to avoid possible fraud, waste, and abuse? • Are change orders necessary, consistent with the scope of the original contract, and free from material modifications that alter the awarded project? • Are federal, state, and local permitting regulations followed? • Does the project comply with its Stormwater Pollution Prevention Plan? • Are controls adequate to effectively manage construction contract change orders?
Palm Beach County - Housing Bond Loan Program	• Are control procedures adequate to ensure that financing and loans are awarded through a competitive process, to eligible developers and qualifying projects, and properly approved? • Are control procedures adequate to ensure that developers and the financed housing projects are fiscally sound during construction and the affordability period? • Are control procedures adequate to ensure that disbursements from loan proceeds comply with program and loan requirements? • Are financing and loans awarded to eligible developers and housing projects? • Are loan awards in compliance with program requirements? • Are program compliance and monitoring requirements met, and monitoring fees collected? • Are disbursements from bond proceeds sufficiently supported and properly approved to avoid possible fraud, waste, and abuse? • Are financing and loans repaid and re-sale requirements met for developments and housing units that are sold during the affordability period?

Audit	Possible Objectives
Planned Audits (continued)	
Multiple Entities – Procurement of Single and Sole Source Contracts	• Are there defined and implemented procedures for procuring single and sole source contracts? • Are controls procedures adequate to ensure that single and sole source contracts are justified, sufficiently documented, and properly approved to avoid possible fraud, waste, and abuse? • Are single and sole source contracts procured in compliance with relevant requirements? • Are single and sole source contracts sufficiently documented and properly approved to avoid possible fraud, waste, and abuse? • Do single and sole source vendors have multiple contracts or contract renewals without re-evaluation, sequential contracts under competitive bidding thresholds, or repeated emergency purchases? • Do single and sole source vendors have a conflict of interest? • Do single and sole source contracts include advance payments or change orders after the award? • Do single and sole source contract invoices lack sufficient detail or supporting documentation?
Multiple Entities – Redevelopment Trust Fund Expenditures	• Are redevelopment trust fund expenditures consistent with the approved community redevelopment plan? • Are redevelopment trust fund expenditures included in the adopted annual budget? • Are redevelopment trust fund expenditures consistent with the purposes specified in state law? • Are redevelopment trust fund purchases procured in compliance with the process and procedures of the creating municipality? • Are redevelopment trust fund expenditures properly documented and approved to avoid possible fraud, waste, and abuse?
Multiple Entities – Water and Sewer Utility Billing	• Are controls in place and adequate to ensure that water and sewer billings are accurate, complete, and based on approved rates? • Are controls in place and adequate to ensure that water and sewer billings comply with relevant regulatory requirements, agreements, policies, and procedures? • Are water and sewer billings based on meter readings and the approved rates? • Do water and sewer billings include all customers receiving water and sewer service? • Are water and sewer rates properly adopted and implemented into the billing system? • Are water and sewer billing practices in accordance with interlocal agreements and Florida Statutes?

Audit	Possible Objectives
Planned Audits (continued)	
Multiple Entities – Network Vulnerability Management	• Are there defined and implemented procedures for identifying, prioritizing, and remediating network vulnerabilities and testing and updating security controls? • Are network security procedures consistent with generally accepted best practices for cybersecurity? • Are network systems, applications, and configurations systematically scanned to identify potential weaknesses such as misconfigurations, outdated software, or insecure protocols? • Are network topology, segmentation, and device settings periodically examined to identify misconfigurations or design flaws that could be exploited? • Are security controls, such as firewalls, intrusion detection/prevention systems, access controls, and encryption, in place, up to date, and periodically tested and reviewed for gaps or weaknesses?
Multiple Entities – Disaster Recovery	• Is there a defined and implemented disaster recovery plan? • Does the disaster recovery plan identify and prioritize critical systems and information? • Does the disaster recovery plan consider all critical operations of the organization? • Does the disaster recovery plan establish recovery time objectives? • Is the disaster recovery plan tested and revised to address deficiencies identified during testing? • Are backup and recovery procedures followed? • Are backups tested to ensure recovery objectives are achieved?