



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

Consent

F.20.

11/12/2024

Subject:

Acceptance and Approval of Internal Audit Reports

Fiscal Impact:

There is no fiscal impact associated with this request.

Dept/Office:

County Manager

Requested Action:

It is requested that the Board of County Commissioners acknowledge and approve the Internal Auditors' Reports.

Summary Explanation and Background:

The Internal Auditors completed the following Audit Reports:

- FY 2024 Half-Cent Sales Surtax - Save Our Indian River Lagoon (SOIRL)
- External and Internal Penetration Assessment

These reports were reviewed by the Internal Audit Committee on November 6, 2024.

Clerk to the Board Instructions:



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November 13, 2024

M E M O R A N D U M

TO: Frank Abbate, County Manager

RE: Item F.20., Acceptance and Approval of Internal Audit Reports

The Board of County Commissioners, in regular session on November 12, 2024, acknowledged and approved the Internal Auditors' Reports.

Your continued cooperation is always appreciated.

Sincerely,

**BOARD OF COUNTY COMMISSIONERS
RACHEL M. SADOFF, CLERK**

for: Denna Scott
Kimberly Powell, Clerk to the Board

/tr



Brevard County, Florida Internal Audit Report: FY 2024 Half-Cent Sales Surtax Save Our Indian River Lagoon (SOIRL)

October 31, 2024



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Internal Audit: FY 2024 Half-Cent Sales Surtax – Save Our Indian River Lagoon
Report Date: October 31, 2024

TRANSMITTAL LETTER

October 31, 2024

The Audit Committee of
Brevard County, Florida
2725 Judge Fran Jamieson Way
Viera, Florida 32940-6699

Pursuant to the approved Brevard County (County) Fiscal Year (FY) 2023/2024 internal audit plan, we hereby present our internal audit report of the Half-Cent Sales Surtax – Save Our Indian River Lagoon Program (SOIRL) for FY 2024. Below is an overview of the SOIRL timeline.

SOIRL TIMELINE	
FY 2017	The County began collecting surtax revenue in January 2017. RSM issued the first SOIRL report dated October 25, 2017, presented it to the Audit Committee on November 1, 2017, and to the independent SOIRL Citizen Oversight Committee (COC) on November 17, 2017. Our report included walkthroughs and control design assessments of the interlocal agreement process as well as the County's financial system, SAP, project tracking processes, and account monitoring and oversight. There were minimal expenditures, and as such, no expenditures were tested.
FY 2018	RSM issued the FY 2018 SOIRL report dated May 2, 2018 and presented it to the Audit Committee on May 16, 2018. A copy was provided to the SOIRL COC. In addition to sharing the project plan status, the scope of the detailed transaction testing in this report included revenue, interlocal contracting, and expenditures.
FY 2019	RSM issued two SOIRL reports during FY 2019, dated November 7, 2018, and August 7, 2019. They were presented to the Audit Committee on November 7, 2018, and August 21, 2019, respectively, and to the SOIRL COC in January 2019 and October 2019. The scope of the detailed transaction testing in these reports focused on revenues and expenditures for a sample of projects as well as providing unaudited example project timelines.
FY 2020	RSM issued the FY 2020 SOIRL report on March 22, 2022, and presented it to the Audit Committee on April 20, 2022, and to the COC on May 20, 2022. The scope of the detailed transaction testing focused on revenues, procurement, and expenditures.
FY 2021	RSM issued the FY 2021 SOIRL report dated June 9, 2021, and presented it to the Audit Committee on June 9, 2021, and to the SOIRL COC in July 2021. The scope of the detailed transaction testing in this report included revenues and expenditures.
FY 2022	RSM issued the FY 2022 SOIRL report dated September 23, 2022, and presented it to the Audit Committee on October 26, 2022, and to the SOIRL COC on November 18, 2022. The scope of the detailed transaction testing in this report included revenues, procurement, and expenditures.
FY 2023	RSM issued the FY 2023 SOIRL report dated September 18, 2023, and presented it to the Audit Committee on November 8, 2023, and to the SOIRL COC on November 17, 2023. The scope of the detailed transaction testing in this report included revenues, procurement, and expenditures.



TRANSMITTAL LETTER - CONTINUED

SOIRL TIMELINE (CONTINUED)	
FY 2024	RSM completed the draft FY 2024 SOIRL report dated October 31, 2024 and will present it to the Audit Committee on November 6, 2024. The final report will be presented to the SOIRL COC in an upcoming meeting. The scope of the detailed transaction testing in this report included revenues, procurement, and expenditures.

We would like to thank the staff in County Finance, Central Services, Natural Resources Department, and all those involved in assisting the Internal Auditors in connection with this review.

Respectfully Submitted,

RSM US LLP

RSM US LLP



EXECUTIVE SUMMARY

Background

On November 8, 2016, the citizens of Brevard County passed a Half-Cent Sales Surtax to address the critical need of funding to implement the SOIRL Project Plan aimed to meet water quality targets and improve the health, productivity, aesthetic appeal, and economic value of the lagoon. The surtax is effective for a period of ten years, beginning January 2017, and was originally projected by the County to generate \$340 million in funding.

The original Project Plan (Plan) was developed in partnership with scientists, economists, environmentalists and multiple government agencies. The first annual Plan update was recommended by the COC and approved by the Board of County Commissioners (BOCC) in March 2017. Local stakeholders submit projects annually to the County for inclusion in the Plan which are reviewed by the COC and approved for Plan inclusion by the BOCC. The most recent plan update was approved by the BOCC in February 2024.

The County manages certain projects in the Plan and contracts directly with the respective organizations/contractors to complete the work. Key accounting and compliance duties in the administration of the Plan are segregated between the County's Central Services Office and County Finance. The County's Central Services function drives the procurement and contracting. In addition, certain portions of the Plan require the County to enter into agreements with local municipal governments where the Indian River Lagoon (IRL) shares jurisdiction. Based upon the current Project Plan, as amended, there are multiple municipal partners with whom the County contracts, on a reimbursement basis, to complete projects funded by the surtax. An agreement must be executed for each project, so there may be multiple agreements for one municipality. County Finance receives the deposit of SOIRL funds directly from the Florida Department of Revenue and disburses the funds for eligible expenditures directly to municipal partners/vendors.

Number of Observations by Risk Rating

FY 24 SOIRL Expenditures Testing	High	Moderate	Low
	-	-	-

Objectives and Approach

The primary purpose of the Half-Cent Sales Surtax internal audit is to test the appropriateness, existence, and accuracy of the SOIRL activities as reported by the County Management to the COC, BOCC, and public. Our audit approach consisted of the following phases:

We obtained preliminary data from County Finance, Central Services, and Natural Resources relative to our in-scope period. We reviewed the COC committee meeting minutes as well as relevant Statutes, Ordinances, Administrative Orders, and written policies and procedures.

For the scope period June 1, 2023, through May 31, 2024, RSM performed select audit procedures, including confirmation of reported surtax collections, validation of a sample of expenditure supporting documentation, and review of procurement documentation for compliance with applicable Florida Statutes and BOCC policies and procedures. We judgmentally sampled non-project procurements as well as approved projects for testing, considering the amount spent during the scope period, prior audit testing, and complexity of the contract as follows:

- Confirmed 100% of collections independently through the Department of Revenue.
- 19 out of 59 active projects were selected for expenditure testing, representing \$3,376,639.13 of \$6,820,916 (50%) total expenditures during the scope period. There was a total of 168 invoices tested.
- Reviewed evidence of proper procurement compliance for all the vendors sampled in the expenditure testing. Within the audit period tested there were no new competitive solicitations that were award specifically related to SOIRL. However, the County had ongoing active contracts that did have updated Task Orders executed which were reviewed during testing.

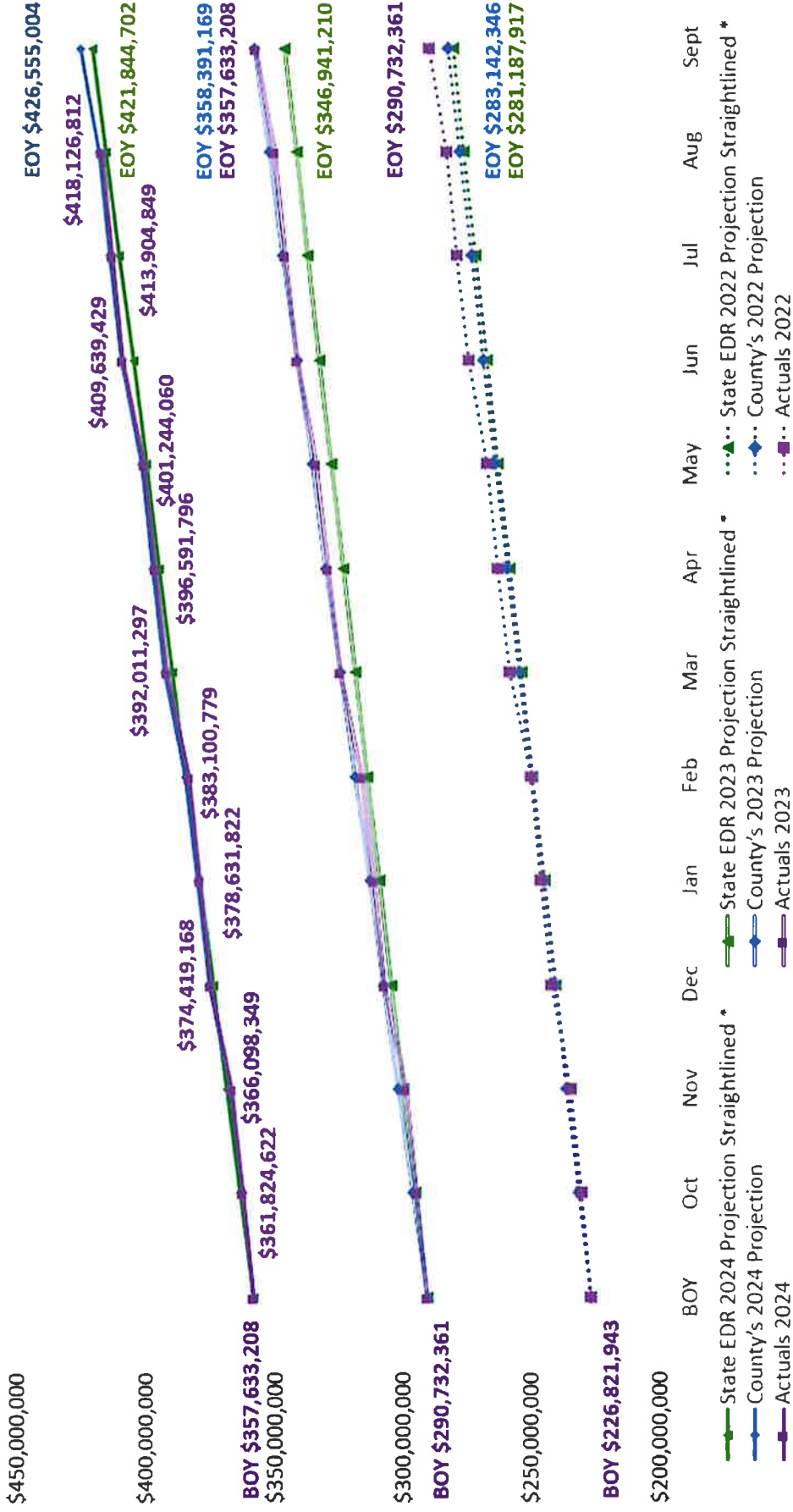
At the conclusion of our internal audit, we summarized our findings into this written report and conducted exit conferences with various members of County Management and Leadership.

We would like to thank all County team members who assisted us throughout this internal audit.



OVERVIEW

On November 8, 2016, the citizens of Brevard County passed a Half-Cent Sales Surtax to address the critical need for funding to implement the Plan. The surtax is effective for a period of ten (10) years, with collections starting January 1, 2017. As is customary with sales tax, the first payment is received 2-3 months after being earned, starting with January collections being paid in March 2017. The below graphic represents projected vs. actual collections. This graphic is updated and published by the County on its website and presented to the COC monthly.





OVERVIEW (CONTINUED)

As of August 2024, the County has received \$418,126,812 and is estimating that the plan will bring in up to \$586 million in revenue over ten years. The Economic and Demographic Research Data (EDR) comes from the Florida's Office of Economic and Demographic Research using their Estimation of Realized and Unrealized Tax Revenue Table. The table below is a representation of the County's projection verse actuals starting FY2022 to August 2024.

Month	State EDR 2024 Projection Straight-lined *	County's 2024 Projection	Actuals 2024	State EDR 2023 Projection Straight-lined *	County's 2023 Projection	Actuals 2023	State EDR 2022 Projection Straight-lined *	County's 2022 Projection	Actuals 2022
BOY	\$357,633,208	\$357,633,208	\$357,633,208	\$290,732,361	\$290,732,361	\$290,732,361	\$226,821,943	\$226,821,943	\$226,821,943
Oct	\$362,984,166	\$362,138,073	\$361,824,622	\$295,416,432	\$296,370,595	\$294,991,249	\$231,352,441	\$231,515,310	\$230,665,218
Nov	\$368,335,124	\$366,476,167	\$366,098,349	\$300,100,502	\$302,008,829	\$299,092,473	\$235,882,939	\$236,208,677	\$234,614,208
Dec	\$373,686,082	\$375,361,146	\$374,419,168	\$304,784,573	\$307,647,063	\$307,492,311	\$240,413,437	\$240,902,044	\$242,347,634
Jan	\$379,037,039	\$379,731,879	\$378,631,822	\$309,468,644	\$313,285,297	\$311,773,147	\$244,943,935	\$245,595,411	\$246,260,610
Feb	\$384,387,997	\$384,302,369	\$383,100,779	\$314,152,715	\$318,923,531	\$316,249,631	\$249,474,432	\$250,288,778	\$250,342,140
Mar	\$389,738,955	\$393,126,019	\$392,011,297	\$318,836,785	\$324,561,765	\$324,891,795	\$254,004,930	\$254,982,145	\$258,706,447
Apr	\$395,089,913	\$397,793,163	\$396,591,796	\$323,520,856	\$330,199,999	\$329,462,945	\$258,535,428	\$259,675,512	\$263,179,622
May	\$400,440,871	\$402,313,719	\$401,244,060	\$328,204,927	\$335,838,233	\$333,890,522	\$263,065,926	\$264,368,879	\$267,470,408
Jun	\$405,791,829	\$410,178,239	\$409,639,429	\$332,888,998	\$341,476,467	\$341,593,283	\$267,596,424	\$269,062,246	\$275,034,484
Jul	\$411,142,786	\$414,778,122	\$413,904,849	\$337,573,068	\$347,114,701	\$346,098,557	\$272,126,922	\$273,755,612	\$279,374,282
Aug	\$416,493,744	\$419,010,706	\$418,126,812	\$342,257,139	\$352,752,935	\$350,244,084	\$276,657,419	\$278,448,979	\$283,600,235
Sept	\$421,844,702	\$426,555,004		\$346,941,210	\$358,391,169	\$357,633,208	\$281,187,917	\$283,142,346	\$290,732,361

- BOY – Beginning of Year
- Projected and Actual Data is from Systems, Application and Products program.



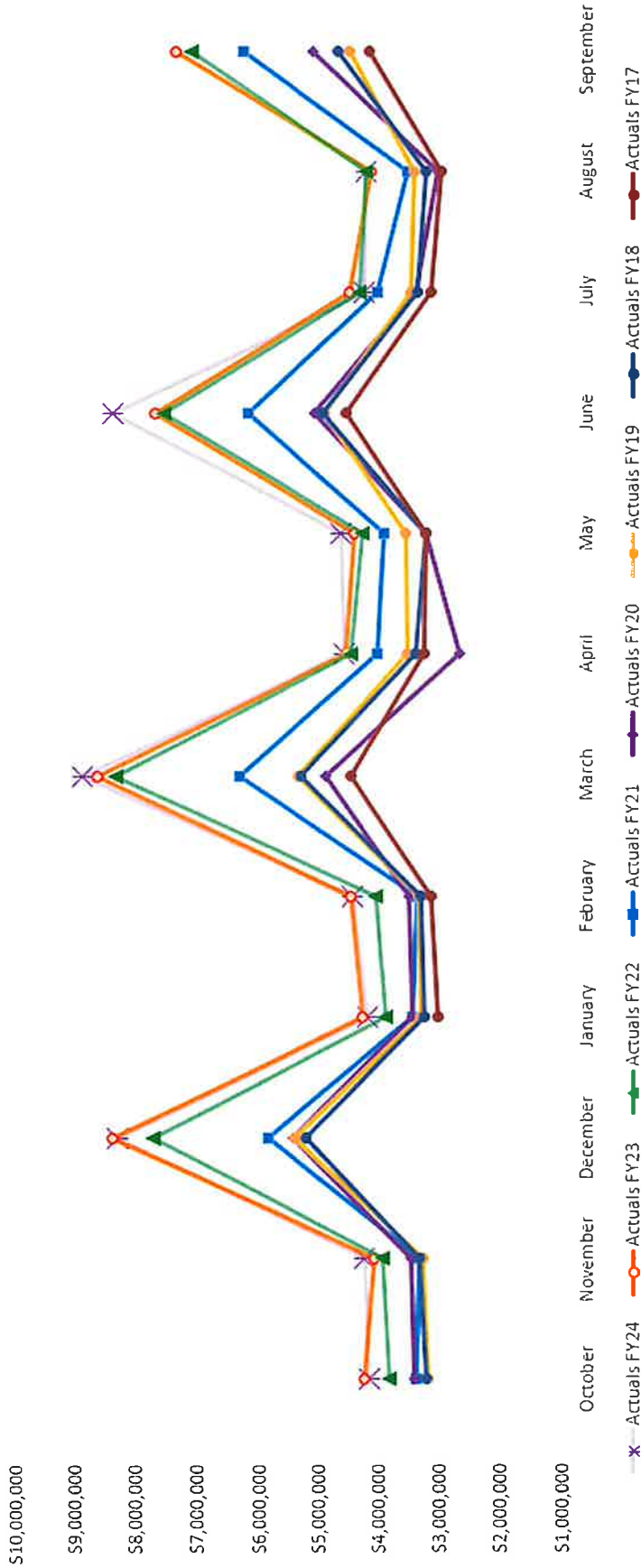
RESULTS

Collections Testing

The County receives a monthly surtax deposit via ACH from the State of Florida. County Finance receives an e-mail from the Department of Revenue to log in to their account detailing the revenue collections for the covered period. The information includes multiple tax types and the reported totals for the deposited month. The funds are deposited directly from the Florida Department of Revenue to the County, and County Finance posts the journal entry to the SOIRL trust fund. We independently confirmed the reported revenues for the SOIRL surtax by comparing them to the Department of Revenue's publicly available surtax transaction detail to test for completeness and accuracy of the County's reported SOIRL surtax collections. **No exceptions were noted in our testing.**

The surtax allocation trends of actual collections over the scope period are illustrated below.

SOIRL Revenues Actuals Cumulative Overlay



RESULTS (CONTINUED)

Expenditures

The County reported a total of \$6,820,916 in SOIRL expenditures from the SOIRL trust fund for the period of June 1, 2023, through May 31, 2024. Those expenditures funded 59 active projects during the scope period. Of the active projects, we obtained support from County Finance and the publicly available records database for a sample of 19 projects, with 168 invoices totaling \$3,376,639.13 (50%) of the total SOIRL expenditures during the scope period. The projects sampled were judgmentally selected. The table below shows the compiled results of the testing procedures and a description of testing attributes completed for the current round of testing. ***No exceptions were noted in our testing.***

Detailed Procedures	Septic Removal by Sewer Extension				Muck Removal & Interstitial Treatment		Septic System Upgrades	
	Micoo Sewer Line Ext. (Phase I and II)	Sharps - Zone A	Sharps - Zone B	Cocoa - Zone C	Patrick Air Force Base Muck & Interstitial Treatment	Sykes Creek Muck & Interstitial Treatment	North IRL 586 Septic System Upgrades	Central IRL 839 Septic System Upgrades
Prime Contractor(s) / Municipality	Metro Equipment Service, Inc., DRMP, Inc., Florida Power & Light Company	Wade Trim, Inc.	Wade Trim, Inc.	Wade Trim, Inc.	Geosyntec	Taylor Engineering, Inc., Kaiser Consulting Group, LLC, Gator Dredging Waterfront Property WBE Environmental Inc., All-Rite Fence Services, Inc., WSP USA Environment & Infrastructure Inc.	Private Citizens	Private Citizens
Subcontractor(s)								
Approved Prime Contract	✓	✓	✓	✓	✓	✓	✓	✓
Set Contracted Values	✓	✓	✓	✓	✓	✓	✓	✓
Assigned Task Order	4	✓	✓	✓	✓	4	3	3
Invoice Supported and Reviewed	✓	✓	✓	✓	✓	✓	✓	✓
Prime Contractor Proof of Payment Reviewed*	✓	✓	✓	✓	✓	✓	✓	✓
Reimbursement Package Reviewed	2 + 4	2	2	2	2	2 + 4	✓	✓
Municipality Proof of Payment Reviewed	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Homeowner Proof of Payment Reviewed	N/A	N/A	N/A	N/A	N/A	N/A	✓	✓
Expense Allowable per Program	✓	✓	✓	✓	✓	✓	✓	✓

RESULTS (CONTINUED)

Expenditures (Continued)

Detailed Procedures	Clam Restoration	Vegetation Harvesting	Stormwater Projects		Monitoring & Respond	WWTU Upgrades	
			Sand Point Baffle Box	High School & Funeral Home Baffle Box		City of Rockledge Flow Equalization Basin Project	Ray Bullard Water Reclamation Facility Biological Nutrient Removal Upgrades
Prime Contractor(s) / Municipality	Aquaculture Stimulus Program	Unincorporated Countywide Vegetation Harvesting			Applied Ecology Community Groundwater Monitoring		
	Clam Farmers	Unincorporated Countywide Vegetation Harvesting	City of Titusville	City of Melbourne	Applied Ecology Inc.	City of Rockledge	City of West Melbourne
Subcontractor(s)		Pace Analytical, Solid Waste Management, Inc.	Infrastructure Solution Services, SDV Services LLC	Gregori Construction, Inc		L7 Construction, Inc., Tetra Tech, Inc., Fluidyne Corp., Graybar Electric, Maschmeyer Concrete	Infrastructure Solution Services
	Approved Prime Contract	✓	✓	✓	✓	✓	✓
	Set Contracted Values	✓	✓	✓	✓	✓	✓
	Assigned Task Order	3	1	1	✓	1	1
	Invoice Supported and Reviewed	✓	✓	✓	✓	✓	✓
	Prime Contractor Proof of Payment Reviewed*	✓	✓	✓	✓	✓	✓
	Reimbursement Package Reviewed	✓	✓	✓	2	✓	✓
	Municipality Proof of Payment Reviewed	N/A	✓	✓	N/A	✓	✓
	Homeowner Proof of Payment Reviewed	✓	N/A	N/A	N/A	N/A	N/A
	Expense Allowable per Program	✓	✓	✓	✓	✓	✓



RESULTS (CONTINUED)

Expenditures (Continued)

Detailed Procedures	Oyster Bars	Package Plant Connection	Groundwater Monitoring	Muck Dredging Monitoring
Prime Contractor(s) / Municipality	Brevard Zoo North IRL Oyster Project	Willow Lakes RV Resort Condominium	Septic Prioritization (GIS)	IRL Muck Dredging Research
Subcontractor(s)	East Coast Zoological Society	Willow Lakes RV Resort Condominium	Applied Ecology Inc.	Florida Institute of Technology
Approved Prime Contract	✓	✓	✓	✓
Set Contracted Values	✓	✓	✓	✓
Assigned Task Order	4	1	✓	4
Invoice Supported and Reviewed	✓	✓	✓	✓
Prime Contractor Proof of Payment Reviewed	✓	✓	✓	✓
Reimbursement Package Reviewed	4	1	2	2
Municipality Proof of Payment Reviewed	N/A	N/A	N/A	N/A
Homeowner Proof of Payment Reviewed	N/A	N/A	N/A	N/A
Expense Allowable per Program	✓	✓	✓	✓

* All SOIRL payments and/or journal entries are processed by the County Finance Department.

Notes:

- SOIRL projects completed by municipalities, special districts, or contracted community organizations will not have assigned task orders, as these documents are specific to projects that are implemented by Brevard County staff and contractors. The municipality submits an application for reimbursement. The supporting documentation submitted for these applications includes the invoices documenting that the municipality has received the goods and/or services and municipality proof of payment as evidence that the municipality subsequently paid for those goods and/or services. Homeowner proof of payment is not applicable.
- SOIRL projects where Brevard County is the responsible entity and the contract is for continuing services will have assigned task orders and/or invoices for the completion of work from those task orders. As such, those projects will not have reimbursement packages or proof that another municipality or homeowner has paid for those goods and/or services.
- SOIRL septic system upgrades are reimbursement agreements with individual homeowners and, therefore, would not have assigned task orders and/or the municipality's involvement for proof of payment.
- SOIRL projects where Brevard County is the responsible entity and the contract is for construction will have invoices for the completion of work. As such, those projects will not have assigned task orders, reimbursement packages, or proof that another municipality has paid for those goods and/or services.



RESULTS (CONTINUED)

Procurement

All vendors selected for expenditure testing were reviewed for proper procurement processes. While these vendors had new task orders and subsequent purchase orders for expenditures, all of which were tested, there were not any new competitive solicitations (invitation to bid (ITB), request for qualifications (RFQ), or request for proposals (RFP)) awarded for the vendors in our expenditure audit period. Through discussion with the Natural Resource Management Department, there was one (1) ITB solicited, however, it was subsequently presented and rejected by the Board as the bid received exceeded the program budget. It was determined that no competitive solicitations for the SOIRL program were completed during our audit period of June 1, 2023, through May 31, 2024. **No exceptions were noted in our testing.**

Detailed Procedures*	Sampled Vendors				
	Florida Power & Light	Metro Equipment Services, Inc	Wade Trim Inc	Kaiser Consulting Group, LLC	
	Purchase Order Approved by Purchasing	✓	✓	✓	✓
	Purchase Thresholds and Related Required Admin Approvals Reviewed	✓	✓	✓	✓
	Purchase Served Public Purpose and Related to SOIRL Project	✓	✓	✓	✓
	No Bid Splitting to Avoid Competitive Solicitation Reviewed	✓	✓	✓	✓
Procurement Method	SS	ITB	RFQ/CCNA	ITB	

Detailed Procedures*	Sampled Vendors				
	East Coast Zoological Society	GeoSynlec Consultants Inc	Florida Institute of Technology	Waterfront Property Services	AllRite Fence Services, LLC
	Purchase Order Approved by Purchasing	✓	✓	✓	✓
	Purchase Thresholds and Related Required Admin Approvals Reviewed	✓	✓	✓	✓
	Purchase Served Public Purpose and Related to SOIRL Project	✓	✓	✓	✓
	No Bid Splitting to Avoid Competitive Solicitation Reviewed	✓	✓	✓	✓
Procurement Method	SS	RFQ/CCNA	SS	ITB	ITB

* Detailed Procedures are based on Applicable Florida Statutes (FS), BOCC Administrative Order (AO), and Purchasing Services (PS) Procedures as follows: FS 287.017, 287.055, 287.057; BCC-25, BCC-26; AO-29. See Appendix D for process maps for procurement process flow, required purchase thresholds approvals, and related internal controls.

Procurement Notes:

- RFQ/CCNA - procured via a request for qualifications under the Consultant's Competitive Negotiation Act and approved by the BOCC pursuant to BCC-26 and BCC-25 and associated FS.
- RFP - procured via a request for proposals and approved by the BOCC pursuant to BCC-25 and associated FS.
- ITB - procured via an invitation to bid and approved by the BOCC pursuant to BCC-25 and associated FS.
- SS - procured via single source method and approved by the BOCC pursuant to BCC-25 and associated FS.
- Land - procurement related to the acquisition of land (purchase orders are not issued for land acquisitions) and approved by the BOCC pursuant to BCC-25 and associated FS.

APPENDIX B: ORDINANCE 2016-15



- The BOCC adopted Ordinance 2016-15 on August 23, 2016. The ordinance placed a Tax Referendum on the upcoming election ballot for voter consideration.
- On November 8, 2016, within the territorial limits of Brevard County, the Tax Referendum was voted on and passed with 62% favorable vote, to allow for a half-cent sales surtax on sales within the County.
- This legally restricted tax will help pay to restore the IRL over a 10-year period by implementing the approved SOIRL Project Plan, as amended.

- The Ordinance authorizes the use of the half-cent sales surtax to provide restoration services to improve the quality of the water and the lagoon through methods such as:

- Wastewater Treatment Facility Upgrades for Reclaimed Water,
- Public Education on Pollution,
- Storm-water Outfall Treatment,
- Septic to Sewer,
- Septic Upgrades,
- Muck Removal and Interstitial Treatment,
- Restoring Oysters and Living Shorelines and
- Monitoring, Reporting and Adapting.



APPENDIX C: SOIRL COMMITTEE

The Citizen Oversight Committee

The Ordinance requires the creation of SOIRL COC, which consists of seven members and seven alternate members across seven different fields:

- Finance
- Science
- Tourism
- Real Estate
- Technology
- Education / Outreach
- Lagoon Advocacy

Additionally, the COC meetings typically include the following County staff at each meeting:

- Natural Resources Management (NRM) Director
- Assistant County Attorney
- Executive Secretary
- SOIRL Program staff, as appropriate

SOIRL COC Role

The role of the SOIRL COC per the Bylaws adopted on February 17, 2017, is to review monitoring data on timeliness of project delivery, actual and updated project costs, and actual nutrient removal effectiveness; review new literature and local studies on the types of projects included in the plan and potential alternative project types; evaluate alternative project proposals received from the community; and recommend adjustments to the Project Plan to be approved by the Board of County Commissioners.

Meetings

Since December 16, 2016, the SOIRL COC is scheduled to meet monthly. Meetings are open to the public and include time for public comments. Meeting minutes and agenda are available at the website: <http://www.brevardfl.gov/SaveOurLagoon>.

2024 Citizen Oversight Committee

- Todd Swingle (2023 Chair), Finance Member
- Vinnie Taranto (2021, 2022, & 2024 Chair, 2023 Vice Chair), Technology Member
- Stephany Eley (2021 Vice Chair, 2018 Chair), Education/Outreach Member
- John Windsor (2019 Vice Chair, 2020 Chair), Lagoon Advocacy Member
- Lorraine Koss (2017 Chair), Science Member
- Bobby Putnam, Tourism Member
- Barbara Wall-Scanlon (2024 Vice Chair), Real Estate Member
- Curt Smith, Finance Alternate
- Charles Venuto, Science Alternate
- Terry Casto, Lagoon Advocacy Alternate
- Don Deis, Technology Alternate
- Eric Mannes, Real Estate Alternate
- Kimberly Newton, Education Alternate
- Laurilee Thompson, Tourism Alternate

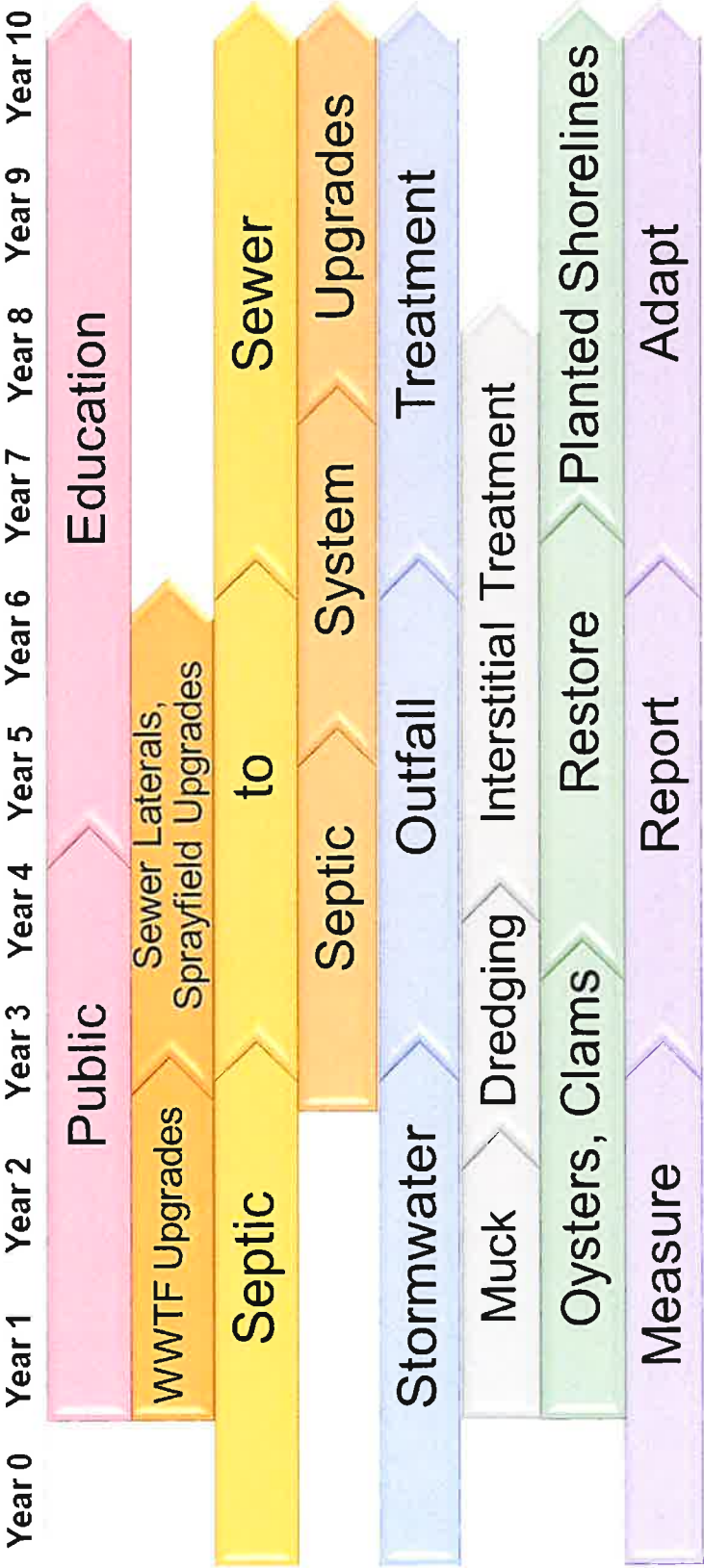


APPENDIX D: PROJECT PLAN

The original Plan was developed in partnership with scientists, economists, environmentalists, and multiple government agencies. The COC recommended the first annual Plan update in February, which the BOCC approved in March 2017. Local stakeholders are provided the opportunity to submit projects annually to the County for inclusion in the Plan. These projects are reviewed by the COC and approved for inclusion by the BOCC.

The SOIRL tax was approved for ten (10) years. The plan projects have been prioritized and ordered to deliver improvements to the lagoon in the most beneficial spatial and temporal sequence with the ultimate goal of a healthy IRL system. If a future project is ready to move forward earlier than scheduled in the Plan, if such advancement is consistent with temporal sequencing goals in the Plan and is recommended by the COC, and if there are sufficient SOIRL trust fund dollars available, the County Manager (for budget changes less than \$200,000) or BOCC have the authority to adjust the project schedule at any time to ensure that approved projects funded in the Plan move forward as soon as feasible. The timing of the projects is shown in the figure below.

Flow Path to Success





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Brevard County, Florida

Internal Audit Report: External and Internal Penetration

October 23, 2024



TRANSMITTAL LETTER

October 23, 2024

The Audit Committee of
Brevard County, Florida
2725 Judge Fran Jamieson Way
Viera, Florida 32940-6699

Pursuant to our approved audit plan for fiscal year ("FY") 2023/24 with Brevard County, Florida ("County"), we have completed the External and Internal Penetration Assessment. We hereby present our results to the following tests:

- **External penetration test (August 6 to August 9, 2024):** We simulated an attack against the external environment. Email-based social engineering (phishing) and technical-based attacks were leveraged in an attempt to gain access to sensitive information and systems.
- **Internal penetration test (October 14 to October 18, 2024):** We simulated an attack against the internal environment to determine what kind of access an attacker might be able to achieve or sensitive data that might be obtained.

The subject matter covered under the testing is confidential in nature, and thus exempt from Florida Statutes 119.07(1) and 286.001; specific details are not disclosed to avoid the possibility of compromising County information and security.

This exemption from Florida Statutes and other laws and rules requiring public access or disclosure is addressed under Florida Statute 282.318(5), *The portions of risk assessments, evaluations, external audits, and other reports of a state agency's cybersecurity program for the data, information, and information technology resources of the state agency which are held by a state agency are confidential and exempt from disclosure.* This public report is being provided to the Audit Committee of Brevard County, and all confidential matters have been communicated with appropriate personnel at the County. We will be presenting this public report to the Audit Committee at the next scheduled meeting on November 6, 2024.

In conjunction with this internal audit, we have provided management with recommendations related to the Internal and External Penetration Assessment. The information in the confidential report is intended to assist the County in enhancing its security of technology assets and its practices over network security. In connection with the performance of these services, we have not performed any management functions, made management decisions, or otherwise performed in a capacity equivalent to that of an employee of the County. In order to remain effective, the provisions recommended in the report will need to be continuously maintained and regularly validated through an ongoing network security program.

We would like to thank the staff and all those involved in assisting our firm with this report.

Respectfully Submitted,

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