

**SUWANNEE RIVER
WATER MANAGEMENT DISTRICT**

**REPORT ON INTERNAL AUDIT OF
EMPLOYEE REMOTE WORK ARRANGEMENTS**

REPORT #23-01

March 23, 2023

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Certified Public Accountants

Governing Board
Suwannee River Water Management District
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Live Oak, Florida 32060

We have performed internal audit procedures at the Suwannee River Water Management District (District) to review the District's procedures and controls over employee remote work arrangements.

This audit was performed in accordance with the *International Standards for the Professional Practice of Internal Auditing*. Those standards require we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The objectives of our audit were to evaluate District procedures and controls over employee remote work arrangements. The accompanying report presents our analysis and is organized as follows:

- Background
- Objectives, Scope, and Methodology
- Summary of Results

The procedures we performed were accomplished by:

- Reviewing the District's procedures for remote work;
- Interviewing District management, supervisors, and employees relating to approved remote work agreements;
- Reviewing approved employee remote work plans and agreements;
- Reviewing selected District performance measures reported to the Florida Department of Environmental Protection;
- Reviewing District documentation of selected cybersecurity controls over employee remote access to the District's network.

This report is intended solely for the information and use of the Governing Board and District management and is not intended to be used by anyone other than these specified parties.

Law Redd Crona & Munroe P.A.

LAW, REDD, CRONA & MUNROE, P.A.
Tallahassee, Florida
March 23, 2023

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
EMPLOYEE REMOTE WORK ARRANGEMENTS
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BACKGROUND

In today's tight labor market, recruiting and retention of employees, especially those with specialized skills, can be a challenge for organizations. During the outbreak of COVID-19 and the restrictions on human contact for the safety of employees and the general public, many organizations, including state and local government entities, established remote work arrangements for their employees on a large scale. Resources such as remote access software and video conferencing tools were put into place to allow employees to accomplish their job duties working away from the office. As the COVID-19 threat waned, employers found that some workers preferred to continue working remotely. Consequently, to help attract and retain staff, many employers have chosen to continue allowing employees to work remotely.

Before COVID-19, remote work at the Suwannee River Water Management District (District) was limited to one employee whose ability to work remotely was a condition of their employment. Remote work was arranged for most District employees during COVID-19 protocols and continues to be allowed by the District for employees meeting approval criteria set forth in District policy. At the time of our audit, 18 District employees were approved to work remotely.

The District's Employee Procedures Manual governs the processes to be followed for providing a framework for remote work. Key aspects include the following:

- Employees applying for remote work arrangements will be assessed by their supervisors regarding their readiness and ability to maintain productivity in a remote work setting.
- Remote work agreements must be approved by the Executive Director or his designee.
- Remote work schedules are limited to three days per week for employees working a standard five-day, eight-hour schedule or two days per week for employees working four-day, 10-hour schedules.
- Employee supervisors are charged with developing a system for monitoring employees in approved remote work agreements.
- The District has the authority to enter the remote work location either physically or virtually to conduct worksite safety inspections or other investigations.

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- The employee remote work agreements are evaluated, at a minimum, on an annual basis.
- All employees having an approved remote work arrangement must be available and reachable by the District by phone, e-mail, or text message.
- Employees working remotely are expected to ensure the protection of District information accessible from their home office or alternate work location.
- Employees are responsible for assuring the workspace within the remote office environment is adequate, safe, and free from distractions or recognized hazards that would likely result in accident, injury, damage to property, or loss of work productivity.
- If an employee creates a work-related document on his/her personal computer or sends a work-related e-mail from his/her personal device, it is a public record and must be retained as a public record.

Employees applying for permission to work remotely are required to complete a Remote Work Employee Packet that includes a self-assessment of their capability to work remotely, a safety assessment of their remote work site, and a remote work agreement and workplan. The agreement and work plan are to be signed by the employee, supervisor, Division Director or Deputy Executive Director, and Executive Director.

OBJECTIVES, SCOPE, AND METHODOLOGY

The objective of this audit was to evaluate selected District procedures and controls over employee remote work arrangements. The scope of this audit included District employee remote work arrangements in place as of February 2023.

To achieve our audit objectives, we conducted the following procedures:

- 1) Interviewed District management, supervisors, and employees relating to remote work agreements in place and interviewed other District management as needed.
- 2) Reviewed the District's Employee Procedures Manual, Section 10.3, *Remote Work*, and other sections as applicable.

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- 3) Performed a walkthrough of the District's processes for reviewing and approving applications for remote work agreements and for monitoring the productivity of employees with approved remote work agreements. As a part of the walkthrough, we reviewed the performance evaluations of two employees to understand how remote work arrangements are evaluated.
- 4) Reviewed the Remote Work Employee Packets of all 18 District employees with remote work agreements in place as of February 8, 2023.
- 5) Reviewed selected District performance measures reported to the Florida Department of Environmental Protection (DEP) for the 2021-22, 2020-21, and 2019-20 fiscal years for indications of changes in District productivity that could be attributed to remote work arrangements.
- 6) Inspected screen shots of selected aspects of the District's virtual private network (VPN) configuration, including two-factor authentication of remote users and encryption of remote access sessions.
- 7) Reviewed the District's information technology (IT) disaster recovery plan to ascertain if the plan addresses the recovery of employees' remote access capability should an event occur that interrupts IT availability.

SUMMARY OF RESULTS

We concluded the District's Remote Work procedures, including the Remote Work Employee Packet, provide a documented, structured process for requesting, approving, and monitoring employee remote work arrangements. As described in the Background section, the procedures address requirements for employee safety, information security, and compliance with public records laws.

Technology is in place to allow employees to remotely access the District's network in a secure manner. In addition, productivity tools such as video conferencing, e-mail, and calendaring have been deployed to assist employees in working efficiently and to assist supervisors in monitoring employee productivity.

We reviewed selected District performance measures reported to DEP for the above noted periods as well as the District's explanations to DEP for variances in performance. Our review showed the District did not attribute any of the performance measure variances to remote work arrangements. In further follow-up interviews, the supervisors stated they observed benefits of remote work arrangements, including staff retention, and they had not observed any reduction in employee productivity as a result of remote work arrangements.

EMPLOYEE REMOTE WORK ARRANGEMENTS

We wish to take this opportunity to thank District staff for their assistance and cooperation in the conduct of our audit. If there are any questions regarding this report, please feel free to contact Richard Law, C.P.A., or Jon Ingram, C.P.A.

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