

**OFFICE
OF
INSPECTOR GENERAL**

**Charles H. Bronson
Commissioner**



AUDIT PLAN

July 1, 2008 through June 30, 2009

**Joseph R. Martelli
Inspector General**

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Audit Plan Development

This audit plan was prepared pursuant to Section 20.055(5)(h), Florida Statutes, and in accordance with the following:

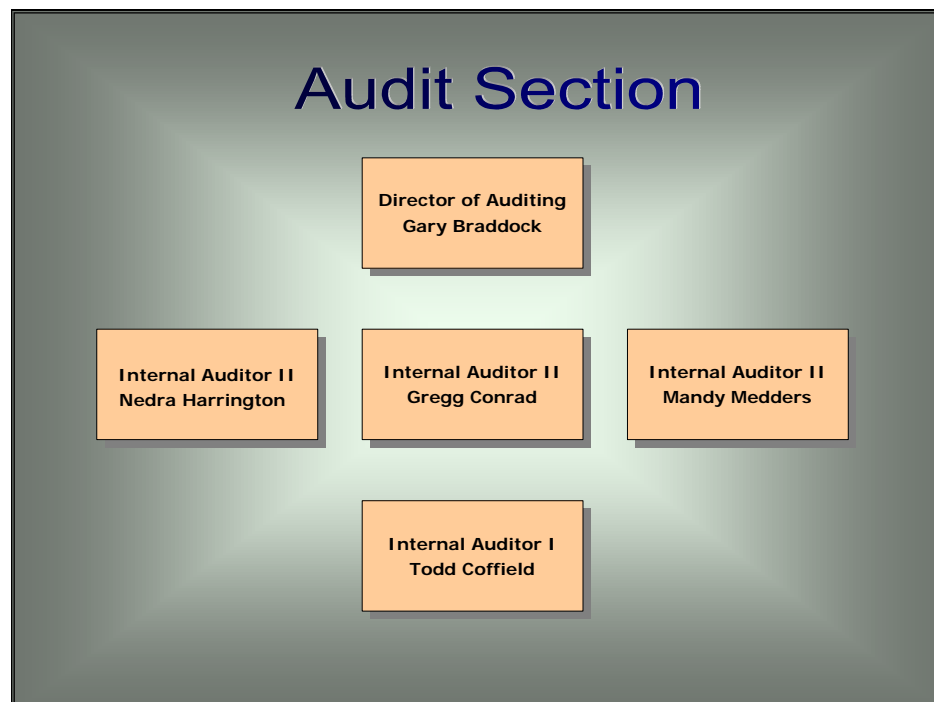
- *Principles and Standards for Offices of Inspector General* – Association of Inspectors General
- *International Standards for the Professional Practice of Internal Auditing* – Institute of Internal Auditors
- *Standards for Information Systems Auditing* – Information Systems Audit and Control Association

The audit plan includes proposed engagements and the estimated timeframe needed to accomplish them. Assignments of the auditors will be made based on availability, expertise, experience, objectivity, and training.

The audit plan was developed based on an analysis of work hours available for current staff. Hours are based on a standard of 2,080 hours (52 weeks per year x 40 hours per work week) for the professional auditors shown in the organizational chart below. Our goal is to achieve a minimum of 72 percent of gross work hours on projects.

<i>Annual Staff Hours</i>	
Gross Work Hours (2,080 x 5)	<u>10,400</u>
Less: Holidays and Leave	1,660
Training	1,040
Administrative	<u>212</u>
Hours Available for Ongoing and New Projects	<u>7,488</u>

Audit Staff Organizational Chart



External Audit Coordination and Follow-Up

The Office of Inspector General is the primary liaison with other State of Florida (external) audit entities and is responsible for coordinating and facilitating responses to audits or reviews by those entities. In addition to the professional audit *Standards*, Section 20.055(5)(g), Florida Statutes, requires the Inspector General to monitor and report on the status of action taken in regard to such audits issued by external audit entities. The following table lists external audits where coordination and/or follow-up may be required in Fiscal Year 2008-2009.

<i>External Audit Coordination and Follow-Up</i>	
<u>Auditor General:</u> Federal Awards Operational Financial Statements	<u>OPPAGA:</u> Food Safety Program School Food Service Program <u>USDA:</u> Citrus Canker

Internal Engagements Follow-Up

Professional audit *Standards* requires the Office of Inspector General to follow-up and report on the status of action taken in regards to audits issued by this office. The following table lists audits where follow-up will be performed during Fiscal Year 2008-2009.

<i>Internal Engagements Follow-Up</i>
Performance Measure Accuracy - Agricultural Environmental Services (2 measures)
Performance Measure Accuracy - Agricultural Law Enforcement
Performance Measure Accuracy - Dairy Industry

Internal Engagements In-Process

There are no internal engagements in-process at the end of Fiscal Year 2007-2008.

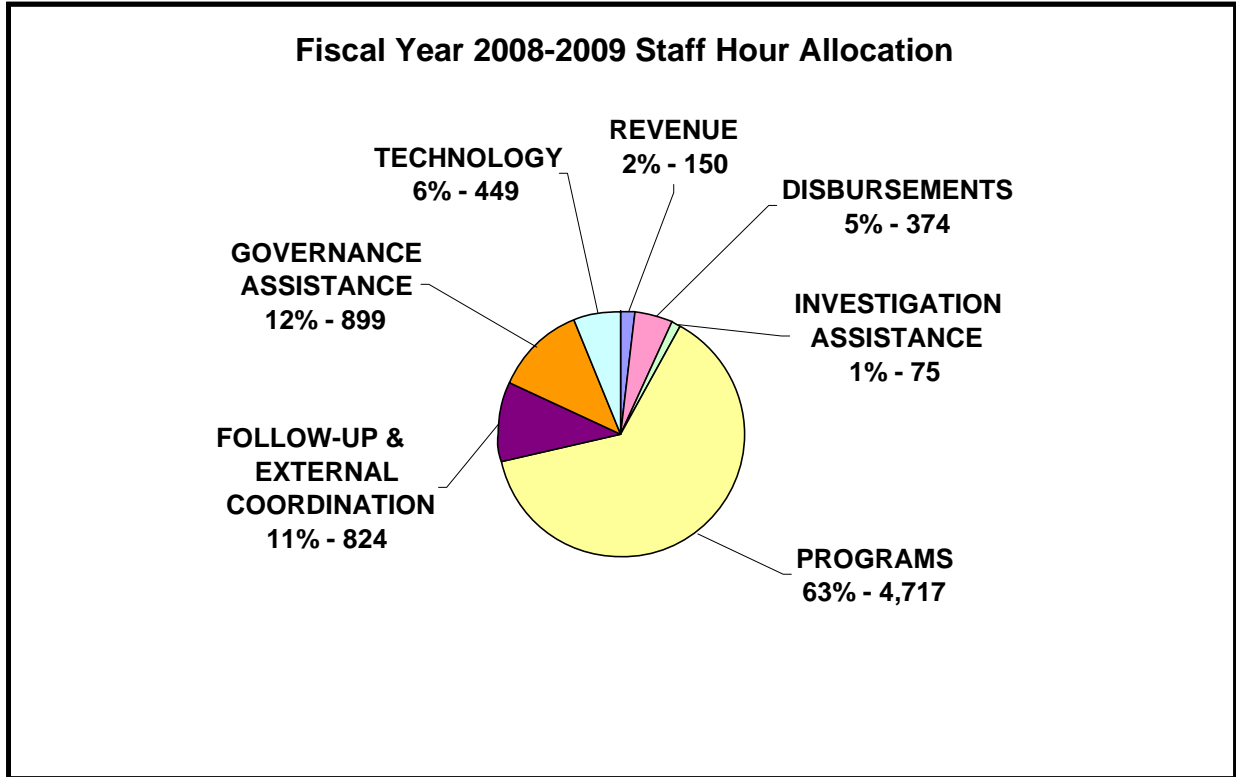
Ongoing Activities and New Internal Engagements

The following table lists the internal assurance and consulting engagements planned for Fiscal Year 2008-2009. Estimated hours allocated to each functional area are summarized in the chart on the next page. In accordance with the *Standards*, these projects and activities were selected based on statutory requirements; risk exposures that may affect the organization; input from senior management; and current issues relating to organizational governance.

<i>Ongoing Activities and New Internal Engagements</i>	
<u>Assurance Services:</u>	
Financial or Fraud Data Analysis	
Performance Measures – Accuracy of Reported Numbers (7 measures)	
Regulatory Enforcement Actions (multi-year project)	
Florida State Fair – Gate Attendance	
Florida State Fair – Gate Revenue	
<u>Consulting Services:</u>	
Florida Single Audit Act – Adequacy of Compliance Supplement	
Agricultural Water Quality Assurance Program – BMP Implementation	
Florida State Fair – Gate, Midway, and Entertainment Attendance Reports	
Florida State Fair – Gate, Midway, and Entertainment Revenue Reports	
Fertilizer Tonnage Fees System Review	
Technology Policy Compliance	
Information Technology Preliminary Application Reviews	
Organizational Governance	
Commissioners 5 th annual project	
General ad-hoc assistance	
ITR Steering Committee and Operational Steering Committee	
Management Advisories	
Control Alerts	
<u>Investigation Assistance:</u>	
General Records and Data Analysis	

Assignment of Staff Hours by Area

The following chart highlights the allocation of the 7,488 available staff hours to the functional areas for the engagements to be conducted during Fiscal Year 2008-2009.



Long Term Plan for Internal Engagements

The long term goals are to:

- maintain significant activities in the regulatory and service delivery programs,
- maintain moderate activity level in information technology, and
- continue to provide assistance in organizational governance.

The following table lists the estimated percentage allocation of staff hours to major functional areas for Fiscal Years 2009-2013 based on those objectives. The chart below reflects the allocation of available staff hours to the functional areas for Fiscal Year 2012-2013 for comparison to the chart on the preceding page for current plan activities. Specific engagements for each year will be determined by risk assessment and consultation with management.

<i>Percentage Allocation of Available Staff Hours</i>				
Engagement Areas	2009-2010	2010-2011	2011-2012	2012-2013
Revenue	2	2	2	2
Disbursements	5	5	5	5
Programs	55	55	55	55
Technology	20	20	20	20
Follow-up & External Coordination	7	7	7	7
Governance Assistance	10	10	10	10
Investigation Assistance	1	1	1	1

