

**FLORIDA DEPARTMENT OF AGRICULTURE  
AND CONSUMER SERVICES  
NICOLE FRIED, COMMISSIONER**



**Audit Plan**  
Fiscal Year 2022-2023

**Office of Inspector General**  
Angela Roddenberry, Inspector General



FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES  
COMMISSIONER NICOLE "NIKKI" FRIED

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June 29, 2022

Honorable Nicole "Nikki" Fried  
Commissioner of Agriculture  
Florida Department of Agriculture and Consumer Services  
The Capitol, Plaza Level-10  
Tallahassee, Florida 32399-0810

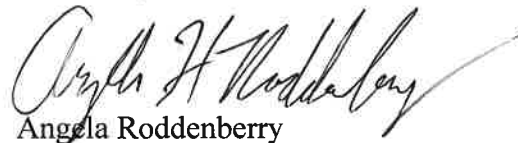
Dear Commissioner Fried:

I am pleased to submit for your review and approval the Office of Inspector General's Annual Audit Plan for Fiscal Year 2022-2023. We look forward to continuing to focus our efforts in ways that assist the department achieve its goals while optimizing our resources.

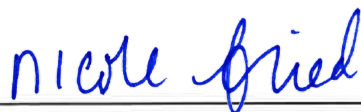
Our Audit Plan is based on a risk assessment performed by our office and input from department and division managers and senior management. This risk-based approach helps ensure we provide the most effective coverage of department programs, processes and systems.

We look forward to working with you and our fellow department employees in meeting the challenges and opportunities that face the department. With your approval, we will implement the Audit Plan.

Sincerely,

  
Angela Roddenberry  
Inspector General

Approved: \_\_\_\_\_



Nicole "Nikki" Fried, Commissioner of Agriculture



# Florida Department of Agriculture and Consumer Services Office of Inspector General



## AUDIT PLAN

Fiscal Year 2022-2023

### INTRODUCTION

The Office of Inspector General (OIG) is required by Section 20.055, Florida Statutes, and professional audit standards to develop a risk-based audit plan, both short and long-term, that considers resource requirements and includes a specific cybersecurity audit plan. In accordance with the *International Standards for the Professional Practice of Internal Auditing*, the audit plan includes proposed projects and activities that were selected based on statutory requirements, risk exposures that may affect the organization, and current issues relating to organizational governance.

### RISK ASSESSMENT

The OIG performs a department-wide risk assessment annually which aids in the development of the audit plan. As part of the risk assessment, division directors completed risk questionnaires. In addition, the OIG's Chief of Investigative Services was interviewed to determine whether specific trends or patterns of abuse exist that could potentially warrant a review. Lastly, the Inspector General inquired of senior management whether they had any special projects to include for consideration.

Division management identified some financial and programmatic risks; however, they generally expressed confidence in the current control environment. Management concerns were incorporated into the audit plan.

### INTERNAL ENGAGEMENTS

The OIG performs internal engagements to provide department management:

- an independent assessment on governance, risk management, and control processes;
- information to enhance internal controls or organizational governance; and
- information strategic to improving the effectiveness and efficiency of operations and programs.

The internal engagements planned for Fiscal Year (FY) 2022-2023 are reflected in the following table.

**DIVISION/OFFICE-SPECIFIC AUDIT/CONSULTING ENGAGEMENTS**

**Division of Agricultural Environmental Services**  
Program Compliance – Consulting Engagement

**Division of Consumer Services**  
Data Integrity of the Gasoline Pump Inspection Program\*

**Florida State Fair Authority**  
2022 Fair Attendance and Gate Admission Revenue Audit

**Division of Food, Nutrition, and Wellness**  
Bureau of Compliance and Program Integrity Operational Procedures Review

**Division of Food Safety**  
Permitting and Enforcement Processes\*

**Division of Fruit and Vegetables**  
Revenue Collection and Fruit and Vegetables Reporting System Processes\*

**Division of Marketing and Development**  
Bureau of State Farmers Markets Revenue Collection Process

**Office of Agriculture Technology Services**  
Appropriateness of Access to OATS Supported Databases

**DEPARTMENT-WIDE ENGAGEMENTS**

**Long Range Strategic Planning**  
Changes in various Division Performance Measures

**Enterprise Cybersecurity**  
Security Governance

**INTERNAL FOLLOW-UP/REVIEWS**

**Audit of Cybersecurity Continuous Monitoring**  
*Follow-up to IA 2122-06 (6-Month)*

**Internal Quality Assurance Review**  
*OIG Audit Section*

\* *Projects carried over from Fiscal Year 2021-2022.*

## EXTERNAL AUDIT COORDINATION

The OIG serves as the primary liaison for the Florida Auditor General and Office of Program Policy Analysis and Government Accountability (OPPAGA) and is responsible for coordinating and facilitating responses to audits or reviews by those entities. In addition to the *Standards*, Section 20.055(6)(h), Florida Statutes, requires the Inspector General to monitor and report on the status of action taken regarding audits issued by external audit entities. The following is a list of external audits or reviews where coordination and/or follow-up may be required in FY 2022-2023.

EXTERNAL FOLLOW-UP REVIEWS
<b>Auditor General</b> Operational Audit – Information Technology General Controls Audit <i>Follow-up (12-month)</i>
<b>Auditor General</b> Operational Audit – Division of Agricultural Environmental Services, Licensing, and Prior Audits Follow-Ups <i>Follow-up (12-month)</i>

EXTERNAL CONSULTING	
<b>Auditor General</b>	Federal Awards Audit for Fiscal Year 2021-2022
<b>Auditor General</b>	Financial Statements & Schedule IX for Fiscal Year 2021-2022
<b>OPPAGA</b>	FL Government Accountability Report: Government Program Summaries
<b>OPPAGA</b>	Mosquito District and Soil and Water District reviews
<b>OPPAGA</b>	Healthy Food Financing Initiative

## STAFF AND ASSIGNMENT

The audit staff is comprised of the Director of Auditing and four internal auditor positions. Assignment of the auditors to projects and activities will be based on availability, expertise, experience, objectivity, and training.

## LONG -TERM PLAN

Our emphasis for FYs 2023-2026 will be to evaluate the department’s internal controls, statutorily mandated programs, technology resources and processes, and external audit coordination.

The following audit topics have been identified or requested by management for consideration in future audit periods.

- Office of Agricultural Water Policy, Agricultural Best Management Practices Program (this project was removed from prior Audit Plans to allow program time to acquire funding and personnel needed to implement new legislation);
- Division of Consumer Services, Fair Ride Inspection Process;
- Division of Consumer Services, Florida Petroleum Research and Education Council funding provided by marketing order to Calhoun Management; and
- Division of Plant Industry, Boll Weevil Pass-through Program.