

**FLORIDA DEPARTMENT OF AGRICULTURE
AND CONSUMER SERVICES
WILTON SIMPSON, COMMISSIONER**



Audit Plan
Fiscal Year 2024-2025

Office of Inspector General
Angela Roddenberry, Inspector General



FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES
COMMISSIONER WILTON SIMPSON

June 30, 2024

Honorable Wilton Simpson
Commissioner of Agriculture
Florida Department of Agriculture and Consumer Services
The Capitol, Plaza Level-10
Tallahassee, Florida 32399-0810

Dear Commissioner Simpson:

I am pleased to submit for your review and approval the Office of Inspector General's Annual Audit Plan for Fiscal Year 2024-2025. We look forward to continuing to focus our efforts in ways that assist the department with achieving 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, as well as 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:

Wilton Simpson, Commissioner of Agriculture



Florida Department of Agriculture and Consumer Services Office of Inspector General



AUDIT PLAN

Fiscal Year 2024-2025

INTRODUCTION

The Office of Inspector General (OIG) is required by Section 20.055, Florida Statutes (F.S.), 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 complete risk questionnaires. In addition, we review internal investigation topics to determine whether specific trends or patterns of abuse exist that could potentially warrant a review. Lastly, the Inspector General inquires 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. We strive to accommodate management requests for audit and consulting services since they typically represent current department concerns. We also monitor the department's risk environment to identify and address any emergent issues that may require immediate review. Therefore, the audit plan may be adjusted by the OIG throughout the fiscal year to meet management's needs, emerging risks, and other priorities.

STAFF AND ASSIGNMENT

The audit staff is comprised of the Director of Auditing and five internal auditor positions. We determined the amount of hours auditor staff have available for direct audit activities. In calculating available staff hours, we deducted time for leave, holidays, training hours, administrative duties, and statutorily required responsibilities. Auditors are assigned to projects and activities based on availability, expertise, experience, objectivity, and training.

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 2024-2025 are listed in the tables below.

INTERNAL AUDITS
Office of Agricultural Law Enforcement Memorandum of Understanding – Internal Control and Data Security
Department Contracts¹ Vendor Preference Review
Enterprise Cybersecurity Asset Management and Monitoring
OIG Internal Audit Section Internal Quality Assurance and Improvement Program Review
Division of Marketing and Development Bureau of State Farmers Markets Revenue Collection Process ²
Division of Agricultural Environmental Services Program Compliance – Consulting Engagement*
Division of Fruit and Vegetables Revenue Collection and Fruit and Vegetables Reporting System Processes*

SPECIAL PROJECTS AND REVIEWS
Long Range Strategic Planning³ Changes in various Division Performance Measures
OIG Annual Risk Assessment and Audit Plan Entire Department
Implementation of Updated Internal Audit Standards Published by The Institute of Internal Auditors and the Association of Inspectors General

INTERNAL FOLLOW-UP REVIEWS
Audit of Food Safety Permitting Processes <i>Follow-up to 23A-02 (6-month)</i>
Audit of Cybersecurity Incident Response, Reporting, and Recovery <i>Follow-up to 24A-06 (6-month)</i>
Audit of Cybersecurity Access Control <i>Follow-up to 23A-06 (12-month)</i>

* *Projects carried over from FY 2023-2024.*

¹ House Bill 1079, passed in the 2021 legislative session, added the following to Section 287.163, F.S.: (2) *Beginning October 1, 2021, and every 3 years thereafter, each agency inspector general shall complete a risk-based compliance audit of all contracts executed by the agency for the preceding 3 fiscal years. The audit must include an evaluation of, and identify any trend in, vendor preference. The audit findings must be submitted to the agency head, the secretary of the Department of Management Services, and the Governor.*

² In-progress from FY 2023-2024.

³ In accordance with Section 20.055(2)(a-c), F.S., reviews of performance measures are a component of the audit planning phase.

EXTERNAL AUDIT COORDINATION

The OIG serves as the primary liaison for the Auditor General (AG) and the 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. Every three years, the AG reviews the quality assurance and improvement program for the OIG's internal audit activity and will be conducted this fiscal year. The external engagements planned for Fiscal Year 2024-2025 are listed in the tables below.

EXTERNAL FOLLOW-UP REVIEWS

Auditor General

Operational Audit – State Hemp Program
Follow-up (12-month)

EXTERNAL REVIEW

Auditor General

FDACS OIG Quality Assessment Review

EXTERNAL COORDINATION

AG	Federal Awards Audit for Fiscal Year 2023-2024
AG	Financial Statements & Schedule IX for Fiscal Year 2023-2024
AG	Operational Audit for Fiscal Year 2023-2024
AG	Management Evaluations for Fiscal Year 2024-2025
OPPAGA	FL Government Accountability Report: Government Program Summaries

LONG -TERM PLAN

Our emphasis for FYs 2025-2028 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 implement new legislation);
- Division of Consumer Services, Fair Ride Inspection Process;
- Division of Consumer Services, Florida Petroleum Research and Educational Council*;
- Division of Licensing, Regulation Enforcement Processes; and,
- Division of Plant Industry, Boll Weevil Pass-through Program*.