Florida Department of Agriculture and Consumer Services
Wilton Simpson, Commissioner

Audit Plan
Fiscal Year 2025-2026

Office of Inspector General
Angela Roddenberry, Inspector General

Florida Department of Agriculture and Consumer Services
Office of Inspector General

AUDIT PLAN

Fiscal Year 2025-2026

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 Professional Practices Framework (IPPF), the audit plan includes proposed engagements 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 this process, division directors completed risk questionnaires and participated in interviews with the Director of Auditing and audit staff. In addition, we reviewed internal investigation topics 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 programmatic risks; however, they generally expressed confidence in the effectiveness of the current control environment. To ensure alignment with organizational objectives, management concerns were incorporated into the audit plan. We strive to accommodate management requests for assurance and advisory engagements that may present themselves since they typically represent current department concerns. We also continue to 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 needs, emerging risks, and other priorities.

STAFF AND ASSIGNMENT

The audit staff is comprised of the Director of Auditing, two Senior Management Analyst I positions, and three Internal Auditor II positions. To determine the number of hours available for direct activities, we deducted time for leave, observed holidays, required training hours, and administrative duties. Engagements are assigned based on personnel availability, expertise, experience, objectivity, and training.

INTERNAL ENGAGEMENTS

The OIG performs internal engagements to provide department management:

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

The following is a list of internal engagements planned for Fiscal Year (FY) 2025-2026.

INTERNAL ENGAGEMENTS
Office of Personnel Management– Human Resources Memorandum of Understanding – Internal Control and Data Security *Assurance*
Department-wide Cybersecurity Data Security *Assurance*
Division of Consumer Services Calhoun Management & Consulting Marketing Contract No. 30331 *Assurance*
Florida Forest Service Tate's Hell Forest wide Bridge Improvements Contract No. 31264 *Assurance*
Division of Aquaculture Aquaculture Registration and Oversight Processes[1] *Assurance*
Division of Food, Nutrition and Wellness[2] Bureau of Compliance and Program Integrity *Advisory*
Office of Agricultural Water Policy Best Management Practice Program *Advisory*
SPECIAL PROJECT ENGAGEMENTS
Long Range Program Plan Performance Measures[3] Validity and Reliability Assessment of Department Performance Measures
Implementation of Updated Internal Audit Standards[4] OIG Audit Operations Manual and Strategic Plan
OIG Internal Audit Section Internal Quality Assurance and Improvement Program Review
OIG Annual Risk Assessment and Audit Plan
INTERNAL FOLLOW-UP ENGAGEMENTS
Audit of Cybersecurity Asset Management Follow-up to 25A-03 (6-month)
Audit of Cybersecurity Incident Response, Reporting, and Recovery Follow-up to 24A-01 (12-month)

[1] Aquaculture certificate of registration, 597.005, F.S.
[2] Carried over from FY 2022-2023 Audit Plan
[3] In accordance with Section 20.055(2)(b), F.S., reviews of performance measures were a standardized component of the audit planning phase during FY 2024-2025.
[4] Global Internal Audit Standards published by The Institute of Internal Auditors

Carry Forward Engagement

The following engagement is the only one carried forward to FY 2025-2026.

CARRY-FORWARD ENGAGEMENT
Enterprise Cybersecurity Asset Management and Monitoring *Assurance Audit*

External Audit Coordination

The OIG serves as the primary liaison for external audits to include the Florida Auditor General, the Office of Program Policy Analysis and Government Accountability (OPPAGA), and the United States Department of Agriculture (USDA), and is responsible for coordinating and facilitating responses to audits or reviews by those entities. In addition to the IPPF, Section 20.055(6)(h), F.S., requires the Inspector General to monitor and report on the status of action taken regarding audits issued by the Auditor General or by OPPAGA. The following is a list of external audits or reviews where coordination and/or follow-up may be required in FY 2025-2026.

EXTERNAL AUDIT COORDINATION	
Auditor General	Statewide Federal Awards Audit for FY 2024-2025
Auditor General	Statewide Financial Statements for FY 2024-2025
Auditor General	Schedule IX for FY 2024-2025
OPPAGA	Government Program Summaries Review
USDA	FY 2024 Management Evaluation Corrective Action Plan

Long-Term Audit Plan

Engagements for FY 2026-2027 through FY 2028-2029 are identified below. Long-term audit plans are subject to change, based on the results of the OIG annual risk assessment and responsiveness to issues identified by the department and the OIG.

- Division of Agricultural Environmental Services, SOP[5] Management and Tracking
- Division of Licensing, Regulation Enforcement Processes[6]
- Division of Marketing and Development, Bureau of State Farmers Markets[7]
- Florida Forest Service, Grant Monitoring
- Office of Agriculture Technology Services, Help Desk Service
- Office of Energy, HOMES[8] and HEAR[9] In Rebate Programs

[5] Standard Operating Procedures
[6] Carried over from FY 2024-2025 Long-Term Audit Plan
[7] Audit was discontinued during FY 2024-2025 at management's request to allow time for essential adjustments to internal controls.
[8] Florida's Whole Home Rebates (U.S. Congress. Inflation Reduction Act of 2022, Pub. L. No. 117-169, Section 50121, 136 Stat. 1818 (2022))
[9] Florida's Home Electrification and Appliance Rebates (U.S. Congress. Inflation Reduction Act of 2022, Pub. L. No. 117-169, Section 50122, 136 Stat. 1818 (2022))