



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

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**DATE:** September 20, 2021  
**TO:** Nicole Fried, Commissioner  
**FROM:** Angela H. Roddenberry, Inspector General  
**SUBJECT:** Six-Month Status Report for Auditor General (AG) Report No. 2021-182

In accordance with Section 20.055(6)(h), Florida Statutes, the Inspector General is submitting the six-month status report for AG Report No. 2021-182, State of Florida – Compliance and Internal Controls Over Financial Reporting and Federal Awards. The report details the status of corrective action.

If you have any questions, please contact me at (850) 245-1360 or [Angela.Roddenberry@fdacs.gov](mailto:Angela.Roddenberry@fdacs.gov).

Enclosure

cc: Matthew Van Name, Assistant Commissioner/Chief of Staff  
Joey Hicks, Director of Administration

**Six-Month Status of Corrective Action**  
**Auditor General Report No. 2021-182, State of Florida – Compliance and Internal Controls Over Financial Reporting and Federal Awards**

<b>Finding AM 2020-04:</b>	FDACS procedures for preparing the Schedule of Expenditures of Federal Awards (SEFA) data form were not sufficient to ensure the accuracy of reported amounts. As a result, prior to audit adjustment, amounts reported on the State’s SEFA were incorrect.
<b>Recommendation:</b>	FDACS should enhance procedures to ensure that the data reported on the SEFA form is reviewed by management prior to submission to the Florida Department of Financial Services.
<b>Response:</b>	FDACS will amend and formalize more detailed procedures to mitigate risk of error in the SEFA report development and analysis. This will include language outlining steps requiring certification of review specifically focused on supporting documentation and reporting amounts. Additionally, with each error mitigated, the revised procedures will require a review of the circumstances in an effort to eliminate as much risk as possible of each error occurring in future reporting. The amended procedures for SEFA reporting will be completed by July 1, 2021.
<b>Six Month Response:</b>	The desk procedure for the SEFA has been updated to include additional detail. These additions include language outlining steps requiring certification of review specifically focused on supporting documentation and reporting amounts, a process for collaboration with impacted divisions, review of prior years against current year reporting to seek out material variances, and when errors are noted on the pre-submission review, there is a requirement to understand how/why that error occurred and how to mitigate it in future reporting periods.