

Department of Agriculture and Consumer Services



Status Report to Auditor General Report No. 2014-173
Compliance and Internal Controls Over
Financial Reporting and Federal Awards

September 11, 2014

Office of Inspector General
Ron Russo, Inspector General



Department of Agriculture and Consumer Services Office of Inspector General

External Audit Status Report

August 2014

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AT A GLANCE

The Inspector General is required by s. 20.055(5)(h), Florida Statutes, to report to the Commissioner of Agriculture on the status of corrective actions taken on reports published by the Auditor General or the Office of Program Policy Analysis and Government Accountability. The Auditor General's report on Compliance and Internal Controls Over Financial Reporting for Fiscal Year Ended June 30, 2013, contained one finding and recommendation that required corrective action by the Florida Department of Agriculture and Consumer Services (FDACS). The status of corrective action, as reported by the Office of Energy's (OOE) management, is summarized in this report.

FINDING DETAIL

STATE ENERGY PROGRAM

Finding No. FA 2013-019: FDACS procedures were not adequate to ensure that all subrecipient audit reports were obtained and reviewed in a timely manner. In addition, FDACS staff did not timely review audit reports to determine whether management decisions and corrective actions were required.

Recommendation: The Auditor General recommends that the FDACS enhance procedures to require documentation of staff efforts to follow-up with subrecipients that do not timely submit audit reports and to ensure that, upon receipt, subrecipient audit reports are timely reviewed and any related management decisions timely issued.

Status: Corrected

The Office of Energy's (OOE) Policies and Procedures for Grant Management: Section IV, Reporting, outlines the subrecipient audit review procedures. The policies and procedures require audit reports to be reviewed within five (5) months of receipt to the OOE. Any required management decisions will be issued within six (6) months of receipt, consistent with the requirements of Office of Management and Budget Circular A-133. The OOE has revisited the receipt of subrecipient audits for fiscal years 2011 and 2012, and increased its efforts to obtain any audits that were not submitted previously by searching for required audits on-line or contacting the subrecipients in writing. To date, all applicable subrecipient audits for fiscal years 2011 and 2012 have been received and are under review, and all audit tracking logs have been updated to reflect their receipt. Any management decisions or corrective actions resulting from the OOE's review will impact the subrecipient's receipt of financial assistance in the future.

End of Report

This status report was conducted in conformance with the applicable standards for the General Principles and Standards for Offices of Inspector General, the International Standards for the Professional Practice of Internal Auditing, and Information Systems Auditing Standards as published by the Association of Inspectors General, the Institute of Internal Auditors and the Information Systems Audit and Control Association, respectively.

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