



Glenn Sutphin
Executive Director

State of Florida
DEPARTMENT OF VETERANS' AFFAIRS
Office of the Inspector General

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October 3, 2017

Mr. Glenn W. Sutphin Jr., Executive Director
Lieutenant Colonel, U.S. Army (Ret)
Florida Department of Veterans Affairs
The Capitol, Suite 2105,
400 South Monroe Street
Tallahassee, FL 32399-0001

Subject: Auditor General Report No. 2015-049
Quality Assessment Review for the Review Period July 2013 through June 2014

Dear Colonel Sutphin:

As required by Section 20.055(5)(g), Florida Statutes, I have prepared the attached status of corrective actions taken by the Florida Department of Veterans' Affairs for findings and recommendations contained in Auditor General Report No. 2015-049. This report was for a Quality Assessment Review of the Audit. The review period was July 2013 through June 2014 and Selected Actions Through June 2014.

Please let me know if you have any questions or need any additional information.

Sincerely,

David Marzullo, Inspector General

cc: Auditor General
Joint Legislative Auditing Committee

Finding No. 1: Audit Reports

The Office of Inspector General did not include appropriate statements regarding the applicable professional auditing standards followed and did not appropriately distribute audit reports in accordance with Section 20.055, Florida Statutes.

Recommendation:

The Auditor General recommended that the Inspector General ensure that audit reports are prepared and distributed in accordance with *International Standards for the Professional Practice of Internal Auditing (IIA Standards)* and Section 20.055, Florida Statutes.

Managements Initial Response:

The Auditor General review disclosed that in one of the two audit reports reviewed, the Office did not identify the professional auditing standards followed. For the second report, the report stated that the engagement was conducted in accordance with *Government Auditing Standards*, when in fact it had been conducted in accordance with *IIA Standards*. Subsequent to audit inquiry, the Office corrected and reissued both reports. All future audit reports issued by the FDVA Inspector General will include a statement that the audit was conducted pursuant to *IIA Standards*.

The Inspector General will also submit the final audit reports to the agency head and to the Auditor General. Prior to the exit conference, the FDVA Audit Director submitted corrected copies of the audit reports to the Auditor General and the FDVA Executive Director.

Six-Month Status (Submitted 10/17):

Review of audit reports verify that all audits post Auditor General Report 2015-049 identify the professional Auditing standards (*IIA Standards*) within the Methodology of each report to date and will continue to be stated in each report.

The Inspector General and/or Auditor Director has submitted all final audit reports to the agency head and to the Auditor General post Auditor General Report 2015-049 and will continue to do so.