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July 9, 2021

ANNUAL REPORT FOR THE OFFICE OF INSPECTOR GENERAL FOR FY2020-2021

To: Shannon R. Shepp, Executive Director, Florida Department of Citrus (FDOC)

In accordance with Section 20.055(7), Florida Statutes (F.S.), I am submitting the Annual Report for the Office of Inspector General for FY2020-2021.

The Office of the Inspector General, under the authority of Section 20.055, F.S., is responsible to promote accountability, integrity, and efficiency. Duties include conducting audits, reviews, and investigations; assessing the reliability and validity of performance measures and standards; and the promotion of economy and efficiency and the administration of other activities designed to prevent fraud and abuse within the Department.

Section 20.055, F.S. also requires that an annual report be submitted to the department head not later than September 30 each year, summarizing the activities during the preceding fiscal year.

Kevin Eaton
Inspector General

cc: Melinda Miguel, Chief Inspector General

Office of Inspector General
Annual Report
FY2020-2021

Audits:

Six audits were completed, and one audit was in progress as follows:

Assessments on Imported Products were audited for the 2019-2020 citrus season. The audit objective was to evaluate compliance with Chapter 601.155 of the Florida Citrus Code and Rule 20 of the Florida Administrative Code. Overall, the processes and procedures in place at the Department were sufficient to ensure the accurate and timely collection of Equalizing Assessments on imported citrus products. No recommendations were noted for this audit.

Lowe Strateus Contract 16-12d was audited for the period July 1, 2019 through June 30, 2020. The objectives of the audit were to ensure compliance with Department and State of Florida policies and procedures regarding contracts; review contract manager activities to verify that deliverables were received, comply with contractual requirements, and accessible for follow-up audit; and test the system of internal controls as it relates to Department programs. The Department established and maintained policies and internal controls that were relied upon to meet the audit objectives. No recommendations were noted for this audit.

Porter Novelli Canada Contract 20-08 was audited for the period July 1, 2020 through March 31, 2021. The objectives of the audit were to ensure compliance with Department and State of Florida policies and procedures regarding contracts; review contract manager activities to verify that deliverables were received, comply with contractual requirements, and accessible for follow-up audit; and test the system of internal controls as it relates to Department programs. The Department established and maintained policies and internal controls that were relied upon to meet the audit objectives. No recommendations were noted for this audit.

The Nielsen Company Contract 19-07 was audited for the period July 1, 2019 through December 31, 2020. The objectives of the audit were to verify compliance with contract terms and document the process in place for managing the contract. Overall, the Department established and maintained adequate internal controls, which were relied upon to meet the objectives of the audit. Department contract managers sufficiently documented activities to verify that contract deliverables were received in compliance with criteria established in the Nielsen contracts. No recommendations were noted for this audit.

University of Connecticut Contract 17-16 was audited for the period July 1, 2018 through June 30, 2020. The objectives of the audit were to verify compliance with contract terms and document the process in place for managing the contract. Overall, the Department established and maintained adequate internal controls, which were relied upon to meet the objectives of the audit. The contract manager sufficiently documented activities to verify that contract deliverables were received in compliance with criteria established in the contract. No recommendations were noted for this audit.

<u>Purchasing Card Monthly Compliance Audit</u> was conducted for FY2020-2021. The objectives of the monthly compliance audits were to provide reasonable assurance that internal controls were in place to prevent and detect errors, misuse or abuse, or inappropriate purchases; monitor purchasing card transactions to provide reasonable assurance that purchases comply with State law and are valid obligations of the State; and ensure transactions in Works are supported by receipts and other required documentation. The Department established and maintained policies and internal controls that were relied upon to meet the audit objectives. No recommendations were noted for this audit.

<u>Edible Inc. Contract 20-06</u> (in progress) is being audited for the period July 1, 2020 through June 30, 2021. The objectives of the audit are to ensure compliance with Department and State of Florida policies and procedures regarding contracts; review contract manager activities to verify that deliverables were received, comply with contractual requirements, and accessible for follow-up audit; and test the system of internal controls as it relates to Department programs.

<u>Investigations:</u>

No investigations were conducted during FY2019-2020.

<u>Other Activities:</u>

Additional activities included a Quality Assessment Review by the Florida Auditor General's Office, conducting monthly reviews of the personal use of Department cell phones; conducting a risk assessment and completing the Audit Plan; conducting follow-up audits; preparing for and attending Florida Citrus Commission meetings; and other miscellaneous activities.