



STATE OF FLORIDA
DEPARTMENT OF CITRUS

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September 15, 2022

OFFICE OF THE INSPECTOR GENERAL ANNUAL REPORT FOR FY2021-2022

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

Cc: Melinda Miguel, Chief Inspector General, Executive Office of the Governor

In accordance with Section 20.055(7), Florida Statutes (F.S.), I am submitting the Office of the Inspector General Annual Report for FY2021-2022.

The Office of the Inspector General, under the authority of Section 20.055, F.S., is responsible for promoting 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.

The FDOC Inspector General position was vacated in January 2022 and remained vacant through the end of the fiscal year. The audits and other activities included in the report were primarily completed by the former Inspector General; however, the Purchasing Card Monthly Compliance Audit and monthly reviews of personal use of Department cell phones were in progress as of fiscal year-end and completed upon my appointment in August 2022.

A handwritten signature in blue ink, appearing to read "Garrett Pearn".

Garrett Pearn, CIA, CIG
Inspector General

Audits:

Four audits were completed as follows:

Assessments on Imported Products were audited for the 2020-2021 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.

Edible Inc. Contract 20-06 was audited for the period July 1, 2020 through June 30, 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, are 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.

House Bill 1079 Compliance Audit was conducted for the last three fiscal years (2018-2019, 2019-2020, 2020-2021). The objective of the audit was to satisfy the requirements of House Bill 1079, passed during the 2020-2021 Legislative Session, which amended Section 287.136, F.S. to require a periodic risk-based compliance audit of all contracts executed by a state agency to identify any trends in vendor preferences. The audit did not reveal any trends in vendor preference by the Department. The Department's procurement function implemented internal processes and procedures to ensure compliance with state purchasing laws and at the conclusion of the audited there were no instances of non-compliance for the review period.

Purchasing Card Monthly Compliance Audit was conducted for FY2021-2022. 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. There were no findings for this audit.

Investigations:

No investigations were conducted during FY2021-2022.

Other Activities:

Additional activities included conducting monthly reviews of the personal use of Department cell phones, conducting a risk assessment, creating the Audit Plan, conducting follow-up audits, preparing for and attending Florida Citrus Commission meetings, and other miscellaneous activities.