



STATE OF FLORIDA
DEPARTMENT OF CITRUS

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GEORGE H. STREETMAN
CHAIRMAN
FLORIDA CITRUS COMMISSION

June 20, 2011

Mr. Ken Keck, Executive Director
Florida Department of Citrus
605 E. Main Street
Bartow, Fl 33830

RE: Follow-up response to Quality Assessment Review of OIG

Dear Mr. Keck:

The Auditor General issued report # 2009-004 in May 2009 titled the Quality Assessment Review of the Department of Citrus Office of Inspector General's Internal Audit Activity. Section 20.055, FS, requires the inspector general to provide a written response to the agency head and the Legislative Auditing Committee on the status of corrective actions taken.

Recommendation No. 1: The charter should be amended to clearly establish the purpose, authority, and responsibility of the OIG, and to state which professional standards to OIG is expected to adhere to. Also, the OIG should document compliance with the above-noted charter review provisions. In addition, the OIG should document receipt of the semi-annual reports from the Executive Director or the OIG's efforts to obtain such reports.

Response: The charter was amended on June 17, 2009, to include those items noted in the QAR report. It specifies that audits will be conducted in accordance with the International Standards for the Professional Practice of Internal Auditing as published by the Institute of Internal Auditors. Written reports are issued following all audits and follow-up action is taken and documented and presented to the Florida Citrus Commission.

Recommendation No. 2: The OIG should ensure and document compliance with IIA Standards regarding external peer reviews, the establishment of formal policies and procedures, independence, and the annual risk assessment process and audit plan methodology.

Response: Peer review and formal policies and procedures have not been accomplished yet. Annual disclaimer statements of independence were submitted by the OIG to the Executive Director for FY 2007-08, FY 2008-09, and FY 2009-10. The OIG conducts a risk assessment process and obtains input from senior management and the Florida Citrus Commission when developing the annual audit plan.

Grow the market for the Florida citrus industry to enhance the economic well-being
of the Florida citrus grower, citrus industry and State of Florida.

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Recommendation No. 3: Reports communicating the results of engagements should be enhanced to provide for limitations on distribution and use. Also, instances of noncompliance with IIA Standards should be communicated to senior management and the Commission.

Response: These disclosures were added to OIG reports as recommended effective July 2009.

If you have any questions regarding this required communication, please contact me at 863-537-3961.

Sincerely,



Billy Weathers
Inspector General

cc: Florida Citrus Commission
Legislative Auditing Committee