




**Florida Fish and Wildlife  
Conservation Commission**  
*Office of Inspector General*

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# Memo

**To:** Ken Haddad, Executive Director  
**From:** James T. Knight III, Inspector General   
**Date:** April 9, 2009  
**Subject:** Follow-Up to Auditor General Operational Audit (No. 2009-021)

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Florida Statute 20.055(5)(h) requires the inspector general to monitor the implementation of the state agency's response to any report on the state agency issued by the Auditor General. No later than six months after the Auditor General publishes a report, the inspector general shall provide a written response to the agency head on the status of corrective actions taken.

Please find attached a copy of our report regarding the status of corrective actions taken by the Commission in response to the Auditor General's Operational Audit, for the period July 2006 through July 2008.


If you have any questions, please call me or Trevor Phillips, Director of Auditing, at 488-6068.

Attachment (2 page report)

cc: Whit Springfield, Director, Finance & Budget Office  
Jackie Fauls, Director, Legislative Affairs Office  
David W. Martin, Auditor General  
Kathy DuBose, Staff Director, Joint Legislative Auditing Committee

JLAC  
Rec 4/13/2009

# Florida Fish and Wildlife Conservation Commission Office of Inspector General

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|  <p>April 9, 2009</p> | <p><b>FOLLOW-UP AUDIT REPORT</b></p> <p><b>Auditor General Report No. 2009-021</b><br/><b>Expenditures and Prior Audit Follow-Up</b><br/><b>Commission Operational Audit</b></p> | <p>IA-0908</p> |
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## Summary

This report is a follow-up to an Auditor General operational audit dated October 2008 which focused on the Commission's non-payroll related expenditure and disbursement processes and Travel Revolving Fund controls. One finding along with four separate recommendations were presented in the original audit report, and all four recommendations stressed the need for improved controls over the Travel Revolving Fund account. Our follow-up involved a determination of the status of corrective actions taken by the Finance and Budget Office (F & B), as follows:

| <u>Recommendations</u>           | <u>Status</u> |
|----------------------------------|---------------|
| 1. Separation of Duties          | Satisfied     |
| 2. Reconciliation Record         | Satisfied     |
| 3. List of Authorized Signatures | Satisfied     |
| 4. Account Balance Decrease      | Satisfied     |

## Findings Detail

### *Recommendation No. 1: Separation of Duties*

Revise the assignment of responsibilities relevant to the Travel Revolving Fund to provide for an appropriate separation of duties.

STATUS: Satisfied

An appropriate separation of duties is now in place whereby the personnel responsible for the Travel Revolving Fund operation are separate from those responsible for receiving monthly bank statements and performing monthly reconciliations.

### *Recommendation No.2: Reconciliation Record*

Ensure that all bank account reconciliations include a record of the preparer's initials or name, evidence of supervisory review, the date the reconciliation was completed, and the date the reconciliation was reviewed.

STATUS: Satisfied

The bank reconciliation form has been updated to allow for the signature of the preparer and the supervisor, and the dates for reconciliation completion and review.

*Recommendation No.3: List of Authorized Signatures*

Update the list of authorized signatures for the Travel Revolving Fund account and ensure that the list is periodically updated for any necessary changes.

STATUS: Satisfied

F & B has updated the list of authorized signatures for the Travel Revolving Fund account and will ensure future updates are conducted when necessary.

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*Recommendation No.4: Account Balance Decrease*

Consider decreasing the balance of the Travel Revolving Fund account to better match current operational needs.

STATUS: Satisfied

The Department of Financial Services approved the Commission's request to reduce the balance of the Travel Revolving Fund by \$25,000 (from \$45,000 to \$20,000). In addition, the approved use of this fund has been amended to include travel to respond to emergency declarations.

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## **Recommendations**

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All recommended actions have been accomplished by F & B. No further action is necessary.

This engagement was conducted in accordance with applicable International Standards for the Professional Practice of Internal Auditing published by the Institute of Internal Auditors, and Principles and Standards for Inspectors General published by the Association of Inspectors General.