

STATE OF FLORIDA
DEPARTMENT OF MILITARY AFFAIRS
Office of the Adjutant General
St. Francis Barracks, P.O. Box 1008
St. Augustine, Florida 32085-1008

June 11, 2015

✓ Ms. Kathy DuBose
Coordinator
Joint Legislative Auditing Committee
876 Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1400

Dear Ms. DuBose:

Pursuant to Section 20.055(5)(h), Florida Statutes, enclosed, herewith, is the report, dated June 11, 2015, of the Inspector General, Florida Department of Military Affairs, on the status of corrective actions taken in connection with the Auditor General's Report No. 2015-80, dated January 08, 2015.

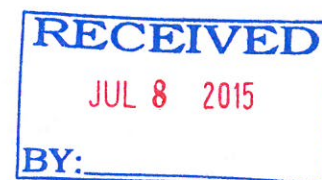
If you have any questions, or require additional information, please contact Edward C. Mosca, CPA, State Inspector General, at (904) 823-0220.

Sincerely,



Michael A. Calhoun
Major General
Florida National Guard
The Adjutant General

Distribution:
Melinda Miguel
Chief Inspector General of Florida
David W. Martin, CPA
Auditor General of Florida
Randy R. Arend, CPA
Office of the Florida Auditor General



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June 11, 2015

MEMORANDUM FOR Major General Michael A. Calhoun, the Adjutant General of Florida

SUBJECT: Status of Recommendations Included in the Auditor General's Report No.2015-80

Section 20.055(5)(h), Florida Statutes, requires the State Inspector General (SIG) for the Department of Military Affairs (DMA) to monitor the implementation of the DMA's response to the Auditor General's Report No. 2015-80, entitled "Office of Inspector General's Internal Audit Activity, Quality Assessment Review, For The Review Period July 2013 Through June 2014", dated January 08, 2015. Additionally, the above noted statute section requires that no later than six (6) months after the report is published, the SIG is to provide a written response to the Adjutant General (TAG) on the status of corrective actions taken. Also required is that a copy of the foregoing response be filed with the Legislative Auditing Committee.

With the above being brought forth, the following represents the status of corrective action taken, or planned, relating to the recommendations included in the aforementioned Auditor General's report:

Finding No. 1: Risk Assessment

Recommendation: We recommend that the Inspector General ensure that adequate supporting documentation for the risk assessment process is maintained, including support for the criteria and approach utilized to identify auditable topics included in annual and long-term plans. Additionally, we again recommend that significant IT systems be considered during the risk assessment process.

Status: Checklists have been established for documentation necessary to ensure that adequate supporting documentation for the risk assessment process is maintained, including support for the criteria and approach utilized to identify auditable topics included in annual and long-term plans. The importance of the consideration of IT systems during the risk assessment process is to be recognized and consideration adequately documented in our future audit planning.

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Finding No. 2: Engagement Planning

Recommendation: We recommend that the Inspector General ensure that the engagement planning process includes documentation of the scope of the engagement in accordance with *IIA Standards*.

Status: Section 2200, Engagement Planning, of the *IIA Standards* has been utilized to develop a format for use in the engagement planning process to ensure adequate documentation for the scope of each engagement to achieve its objective.

Finding No. 3: Compliance with Statutory Requirements

Recommendation: To better demonstrate that an appropriate balance of work activities is maintained, we recommend that the Inspector General develop a mechanism to track time spent on the Office's various activities. Additionally, we recommend that the Inspector General ensure that written responses regarding the status of corrective actions taken with respect to reports issued by the Auditor General are timely submitted to the Department head and the Legislative Auditing Committee.

Status: The OIG has developed a time reporting system that will adequately track time spent on the Office's various activities and, also, ensure that responses regarding the status of corrective actions taken with respect to reports issued by the Auditor General, and other regulatory agencies, are timely submitted to the Department head and the Legislative Auditing Committee.

We believe that the foregoing will enable the Inspector General to maintain compliance with the requirements of *IIA Standards* and Section 20.055, Florida Statutes.

If you have any questions, or require additional information, please do not hesitate to contact me at extension #0220.

Edward C. Mosca

Edward C. Mosca, CPA
State Inspector General
Department of Military Affairs

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