STATE OF FLORIDA AUDITOR GENERAL

Quality Assessment Review

Report No. 2027-024
September 2026

FISH AND WILDLIFE CONSERVATION COMMISSION

Office of Inspector General's Internal Audit Activity

For the Review Period
January 2025 Through December 2025

Sherrill F. Norman, CPA
Auditor General

Inspector General of the Fish and Wildlife Conservation Commission

The Executive Director of the Fish and Wildlife Conservation Commission appointed the Inspector General. Percy Griffin served as Inspector General during the review period.

The review team leader was Angela Mitchell, CPA, and the review was supervised by Barry Bell, CPA.

Please address inquiries regarding this report to Matthew Tracy, CPA, Deputy Auditor General, by e-mail at matthewtracy@aud.state.fl.us or by telephone at (850) 412-2922.

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FISH AND WILDLIFE CONSERVATION COMMISSION

Office of Inspector General's Internal Audit Activity

SUMMARY

The Fish and Wildlife Conservation Commission (Commission), Office of Inspector General, did not issue any audit reports during the review period January 2025 through December 2025. Consequently, the scope of our review was not sufficient to enable us to express, and we do not express, an opinion on the Office of Inspector General's system of quality management, or on the extent to which the Office of Inspector General's internal audit activity complied with applicable professional auditing standards.

Section 20.055, Florida Statutes, governs the operation of State agencies' office of inspectors general internal audit activities. As subsequently described and in Finding 1, the Office of Inspector General did not fully comply with the provisions of Section 20.055, Florida Statutes.

Contrary to applicable professional auditing standards and Section 20.055, Florida Statutes, the Office of Inspector General issued no audit reports during the review period, or since May 2024. Additionally, Office controls over the conduct of periodic risk assessments, development of audit plans based on completed risk assessments, accounting for staff time working on internal audit activities and engagements, and conducting comprehensive assessments of the internal audit activity's system of quality management need improvement.

BACKGROUND

Section 20.055(2), Florida Statutes, established in each State agency, as defined by Section 20.055(1)(d), Florida Statutes, the Office of Inspector General. The Executive Director assigned 11 full-time positions (including the Director of Auditing[1]) and two Other Personal Services (OPS) employees[2] to the Office of Inspector General and the Inspector General dedicated five positions to the internal audit activity. As authorized by statute, the Inspector General delegated internal audit responsibilities to the Director of Auditing.

Section 20.055(6)(a), Florida Statutes, requires that internal audits be conducted in accordance with applicable professional auditing standards. The *Global Internal Audit Standards*, issued by The Institute of Internal Auditors, and *Government Auditing Standards*, issued by the Comptroller General of the United States, generally provide comparable guidance for the conduct of assurance engagements. The *Global Internal Audit Standards* also provide guidance related to advisory engagements.

REPORT ON QUALITY ASSESSMENT REVIEW

Pursuant to Section 11.45(2)(i), Florida Statutes, we have reviewed the Office of Inspector General's internal audit activity for the period January 2025 through December 2025. We also reviewed compliance

[1] Two employees shared the Director of Auditing position from November 21, 2025, through the end of the review period.

[2] Pursuant to Department of Management Services Rule 60L-33.005, Florida Administrative Code, OPS employment is an employer-employee relationship used solely for the completion of short-term or intermittent tasks. OPS employees do not fill established positions.

with specific provisions of Section 20.055, Florida Statutes, governing the operation of State agencies' offices of inspectors general internal audit activities.

The Office of Inspector General's internal audit activity encompasses the mandate, charter, strategy, methodologies, processes, risk assessments, internal audit plans, policies and procedures, performance criteria and measures, qualifications and competencies, and organizational governance and other risk management and control processes established to provide management with reasonable assurance that the internal audit activity conforms with applicable professional auditing standards. Conformance with applicable professional auditing standards is the responsibility of the Office of Inspector General's internal audit activity.

In conducting our review, we obtained an understanding of the Office of Inspector General's internal audit activity and performed such tests and other procedures as we considered necessary. Because of inherent limitations in an internal audit activity's system of quality management, departures from the system may occur and not be detected. Also, projection of any evaluation of the internal audit activity's system of quality management to future periods is subject to the risk that the system may become inadequate because of changes in conditions, or that compliance with policies and procedures may deteriorate.

As described in Finding 1, the Office of Inspector General issued no audit reports during the review period. Consequently, the scope of our review was not sufficient to enable us to express, and we do not express, an opinion on the Office of Inspector General's system of quality management, or on the extent to which the Office of Inspector General's internal audit activity complied with applicable professional auditing standards. Also, as described in Finding 1, the Office of Inspector General did not fully comply with those provisions of Section 20.055, Florida Statutes, governing the operation of State agencies' office of inspectors general internal audit activities.

FINDING AND RECOMMENDATION

Finding 1: Audit Reports, System of Quality Management, Statutory Compliance

The Office of Inspector General's (Office) internal audit activity elected[3] to follow *Government Auditing Standards* (*GAS*), issued by the Comptroller General of the United States, which provide a framework for performing high-quality audit work with competence, integrity, objectivity, and independence in furtherance of improving government performance and accountability. *GAS* establishes various requirements related to an audit organization's responsibilities for designing, implementing, and operating a system of quality management for engagements conducted in accordance with generally accepted government auditing standards (GAGAS). Specifically, *GAS* section:

- 5.05 specifies that an audit organization conducting engagements in accordance with GAGAS must design, implement, and operate a system of quality management that provides it with reasonable assurance that the audit organization and its personnel fulfill their responsibilities in

[3] In response to our inquiry, Office management indicated that, although they lacked any formal documentation evidencing the date of conversion from the *International Standards for the Professional Practice of Internal Auditing* to *Government Auditing Standards*, the intended conversion date appeared to be the beginning of the 2025 calendar year. The Office initiated its first audit pursuant to *Government Auditing Standards* in February 2025.

accordance with professional standards and applicable laws and regulations and perform and report on engagements in accordance with such standards and requirements.

- 5.74 provides that the audit organization should establish quality objectives that address appropriately obtaining, developing, using, maintaining, allocating, and assigning resources in a timely manner to enable the design, implementation, and operation of a system of quality management. This includes ensuring that the audit organization has sufficient resources to consistently perform quality engagements and enable the operation of the audit organization's system of quality management, and ensuring that personnel are hired, developed, and retained who have the competence and capabilities to consistently perform quality engagements and carry out responsibilities related to the operation of the audit organization's system of quality management.
- 5.90 specifies that the audit organization should design and perform monitoring and remediation activities to: provide relevant, reliable, and timely information about the design, implementation, and operation of the system of quality management; take appropriate actions to respond to identified deficiencies so that they are remediated on a timely basis; enable it to assess compliance with professional standards and with policies and procedures it has established to address quality risks.
- 5.128 requires the senior-level official assigned responsibility and accountability for the system of quality management to evaluate the system of quality management at least annually and conclude whether the system of quality management is being achieved.

State law[4] requires the Inspector General to conduct financial, compliance, electronic data processing, and performance audits of the agency and prepare audit reports of the findings and to develop long-term and annual audit plans based on the findings of periodic risk assessments. State law[5] also specifies that an office of inspector general is established in each State agency to promote accountability, integrity, and efficiency in government and requires the Inspector General to maintain an appropriate balance between audit, investigative, and other accountability activities. Office policies and procedures[6] required internal auditors to record in the Office's Case Management and Tracking System (CMTS) the hours of the day spent working on an audit, special project, administrative tasks, etc., and to also record the total hours worked per day in People First.[7]

The Office's audit plans for the 2024-25 and 2025-26 fiscal years[8] included nine planned or in-progress audits.[9] However, contrary to *GAS* and Section 20.055, Florida Statutes, the Inspector General did not issue any audit reports during the review period January 2025 through December 2025 and, as of August 14, 2026, had not issued any audit reports since May 2024. Additionally, our examination of Office records and inquiries of Office management disclosed that:

[4] Section 20.055(6) and (6)(i), Florida Statutes.

[5] Section 20.055(2) and (2)(i), Florida Statutes.

[6] Office of Inspector General, *Internal Audit Manual*.

[7] People First is the State's human resource information system.

[8] According to an Office management memorandum, due to staffing shortages and operational constraints, the 2024-25 fiscal year audit plan was rolled forward as the 2025-26 fiscal year audit plan.

[9] Three of the nine audits were carryforward projects that were not finalized during the 2023-24 fiscal year.

- Although required by professional auditing standards,[10] the Office could not provide documentation evidencing the last time a comprehensive assessment of the internal audit activity's system of quality management had been conducted. According to Office management, staffing shortages and inexperienced staff contributed to the lack of a recent comprehensive assessment.
- Although internal audit staff were to record all work hours in the CMTS and be evaluated, in part, on whether audit working papers were timely produced within budgeted time, as illustrated in Table 1, internal audit staff, including the Director of Auditing, did not record all work hours in the CMTS during the period January 2025 through December 2025. Specifically, we noted that internal audit staff recorded 3,908.25 hours in the CMTS compared to 6,452.25 hours in People First, a difference of 2,544 hours.

Table 1
Work Hours Recorded by Internal Audit Position

January 2025 Through December 2025

Internal Audit Position Number	Full-Time or OPS	Hours Recorded to the CMTS for Specific Engagements	Total Hours Recorded to the CMTS	Total Hours Recorded in People First
000542 [a]	Full-Time	-	232.00	2,320.00
071160	Full-Time	172.00	1,098.00	1,096.00
072908	Full-Time	26.00	363.00	457.00
902195	OPS	194.50	1,639.25	1,680.25
902205	OPS	241.00	576.00	899.00
Totals		633.50	3,908.25	6,452.25

[a] Assigned to the Director of Auditing position.

Source: Fish and Wildlife Conservation Commission and People First records.

In response to our inquiry, Office management indicated that a lack of training likely contributed to internal audit staff not recording all work hours in the CMTS. Incomplete detailed time records frustrate management's ability to assess employee performance, resource utilization, and whether engagements are on track and completed within assigned budget hours. The lack of such accountability may have also contributed to the absence of completed audits during the review period.

- The Office did not complete an agency-wide risk assessment for the 2025-26 fiscal year and, instead, due to staffing shortages and operational constraints, brought forward and continued to use the approved 2024-25 fiscal year audit plan that, according to the plan, was based on the results of the Office's agency-wide risk assessment for the 2024-25 fiscal year. However, our review of Office records and inquiries of Office management disclosed that the 2024-25 fiscal year audit plan did not appear to be wholly based on the results of the agency-wide risk assessment. For example, the two highest risk areas identified in the risk assessment were excluded from 2024-25 fiscal year audit plan and Office records did not evidence the basis for their exclusion. Consequently, the Office did not conduct periodic risk assessments as specified in State law, adequately document that audit plans were based on the results of such risk

[10] *Government Auditing Standards*, 2024 Revision, require audit organizations to complete an evaluation of the system of quality management by December 15, 2026, with early implementation permitted. Although the Office converted to *Government Auditing Standards* in early 2025, the *International Standards for the Professional Practice of Internal Auditing* followed by the Office prior to 2025 also required periodic assessments of the internal audit activity's system of quality management and conformance with professional auditing standards.

assessments or reasonable reasons for any deviations, nor demonstrate that audit resources were allocated according to identified risks or otherwise appropriately deployed.

Absent effective resource management, the Office's ability to assess the efficacy of the internal audit activity's system of quality management, appropriately account for all internal audit staff work hours by activity and engagement, conduct required risk assessments, achieve approved audit plans, and issue audit reports in accordance with applicable standards and Section 20.055, Florida Statutes, is significantly impaired. Further, the absence of demonstrable internal audit results limits the Office's ability to promote accountability, integrity, and efficiency in government as intended by State law.

Recommendation: We recommend that Office management strengthen controls to ensure that:

- **Approved audit plans are achieved and audit reports are issued as required by Section 20.055, Florida Statutes, and in accordance with professional auditing standards.**
- **Audit plans are based on the findings of periodic risk assessments and the basis for deviations from risk assessment results is appropriately documented in Office records.**
- **All hours spent working on internal audit activities and engagements are accurately recorded and tracked.**
- **A comprehensive assessment of the internal audit activity's system of quality management is conducted in accordance with applicable professional auditing standards.**

OBJECTIVES, SCOPE, AND METHODOLOGY

Except with respect to the scope limitation described in the ***REPORT ON QUALITY ASSESSMENT REVIEW*** section of this report, we conducted this quality assessment review in accordance with generally accepted government auditing standards and in conformance with The Institute of Internal Auditors' *Quality Assessment Manual*. Generally accepted government auditing standards require that we plan and perform the review to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our review objectives. As a result of the scope limitation, we were unable to express, and do not express, and opinion on the Office of Inspection General's system of quality management, or on the extent to which the Office of Inspector General's internal audit activity complied with applicable professional audit standards. Except with respect to the effect of the scope limitation, we believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our review objectives.

The objectives of this review were to:

- Assess the internal audit activity's conformance with *Government Auditing Standards*.
- Determine compliance with those provisions of Section 20.055, Florida Statutes, that relate to the operation of offices of inspectors general internal audit activities.
- Identify opportunities to enhance the internal audit activity's management and work processes, as well as its value to Commission management.

Our review was modeled on the methodology presented in The Institute of Internal Auditors' *Quality Assessment Manual* and was conducted by an independent assessment team.

As part of our review, we prepared and submitted for management response the finding and recommendation that are included in the report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading ***MANAGEMENT'S RESPONSE***.

AUTHORITY

Section 11.45(2)(i), Florida Statutes, requires that the Auditor General, once every 3 years, review a sample of internal audit reports to determine compliance by the Office of Inspector General with applicable professional auditing standards. Pursuant to the provisions of Section 11.45(2)(i), Florida Statutes, I have directed that this report be prepared to present the results of our review.

Sherrill F. Norman

Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE

Florida Fish
and Wildlife
Conservation
Commission

Commissioners
Rodney Barreto
Chairman
Coral Gables

Steven Hudson
Vice Chairman
Fort Lauderdale

Preston Farrior
Tampa

Joshua Kellam
Palm Beach Gardens

Gary Lester
Oxford

Albert Maury
Coral Gables

Sonya Rood
St. Augustine

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Roger A. Young
Executive Director

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September 10, 2026

Ms. Sherrill F. Norman, Auditor General
State of Florida Auditor General
111 West Madison Street
Tallahassee, FL 32399-1450

Dear Ms. Norman:

Thank you for your letter dated August 17, 2026. We acknowledge and concur with the preliminary and tentative finding and recommendation resulting from your Quality Assessment Review (QAR) of the Fish and Wildlife Conservation Commission (Commission), Office of Inspector General's Internal Audit Activity. We appreciate the thoroughness of the review and recognize the areas identified for improvement within our internal controls and audit processes.

Pursuant to Section 11.45(4)(d), Florida Statutes, we have enclosed a detailed response outlining our commitment to implementing the necessary enhancements to achieve and maintain full compliance with statutory requirements and professional auditing standards. The Commission remains dedicated to excellence in its operations and has already undertaken proactive measures to strengthen processes since the initiation of the QAR.

We value the diligence and professionalism demonstrated by your office throughout this engagement, as well as the constructive feedback provided. We look forward to continued collaboration as we implement improvements that support effective governance and operational efficiency. Should you have any questions or require further information, please contact Percy Griffin, Inspector General, at 850-488-6068.

Sincerely,

Jessica Crawford

for Roger Young
Executive Director

Finding 1: Audit Reports, System of Quality Management, Statutory Compliance

Recommendation: We recommend that Office management strengthen controls to ensure that:

- Approved audit plans are achieved and audit reports are issued as required by Section 20.055, Florida Statutes, and in accordance with professional auditing standards.
- Audit plans are based on the findings of periodic risk assessments and the basis for deviations from risk assessment results is appropriately documented in Office records.
- All hours spent working on internal audit activities and engagements are accurately recorded and tracked.
- A comprehensive assessment of the internal audit activity's system of quality management is conducted in accordance with applicable professional auditing standards.

Office of Inspector General Response: We recognize the importance of compliance with Government Auditing Standards and Florida Statutes and are committed to strengthening and enhancing Internal Audit controls. The Office of Inspector General continues to make changes in Internal Audit staff and will take the following corrective actions to address the finding and recommendation:

- We will implement a standardized process to ensure annual audit plans are achieved, to include structured schedules and ongoing monitoring. We will enhance work programs to ensure audit reports of the findings are issued in accordance with statutory requirements and professional auditing standards.
- We have completed an agency-wide risk assessment for the 2026-27 fiscal year and developed the audit plan based on the results of that risk assessment. We will make further enhancements to the annual planning process to ensure the annual and long-term audit plans are based on annual risk assessment results, with the basis for any deviations being documented in Internal Audit records.
- All Internal Audit staff will receive refresher training on time-recording requirements. We will implement periodic supervisory reviews to ensure compliance with professional standards and reconciliation between CMTS and People First.
- We will conduct a comprehensive assessment of Internal Audit's quality management system during the current fiscal year, which will include documentation of monitoring, remediation, and resource allocation consistent with Government Auditing Standards. The results of the assessment will be reported to Commission leadership and will include corrective actions. We will strengthen controls around the system of quality management to ensure assessments are conducted each fiscal year.