FLORIDA FISH & WILDLIFE CONSERVATION COMMISSION
OFFICE OF INSPECTOR GENERAL
MEMORANDUM

TO: Roger A. Young, Executive Director

FROM: Percy Griffin, Inspector General

DATE: August 6, 2026

SUBJECT: Annual Audit Plan for Fiscal Year 2026-27

In accordance with section 20.055(6)(i), Florida Statutes, the Office of Inspector General (OIG) is pleased to present for your approval our Annual Audit Plan for fiscal year 2026-27. The plan also includes anticipated engagements for the two subsequent fiscal years. The plan is based on a risk assessment and considers the most effective coverage of the agency's programs, systems, and processes. The activities outlined in our audit plan address the major operations of the agency and optimize the use of our resources.

The audit plan is intended to guide our activities throughout the year but will be adjusted to meet management needs as other priorities are identified. Thank you for your continued support. We look forward to continuing our work with management and staff in support of the agency's goals.

With your approval, we will proceed with implementing this audit plan.

APPROVED: ______________________ DATE: 8/10/26
Roger A. Young, Executive Director

The mission of the Florida Fish and Wildlife Conservation Commission Office of Inspector General is to provide leadership in the promotion of accountability and integrity in state government.

OFFICE OF INSPECTOR GENERAL

ANNUAL AUDIT PLAN

Fiscal Year 2026-27

August 6, 2026

Percy Griffin
Inspector General

Janet Snyder
Director of Auditing

This assessment and plan were conducted under the authority of Section 20.055, Florida Statutes, and in conformance with the applicable *Principles and Standards for Offices of Inspector General* published by the Association of Inspectors General.

Introduction

The Office of Inspector General (OIG) was established within the Florida Fish and Wildlife Conservation Commission (FWC) to serve as a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in government. Section 20.055 of Florida Statutes (F.S.) outlines the responsibilities of the Inspector General, which include:

- Conducting financial, compliance, electronic data processing, and performance audits of FWC and preparing audit reports;
- Reviewing and evaluating internal controls necessary to ensure fiscal accountability of FWC's programs;
- Advising in the development of performance measures, standards, and procedures for the evaluation of FWC programs;
- Assessing the reliability and validity of the information provided by FWC on performance measures and standards, and making recommendations for improvement, if necessary, before submission of information.
- Recommending corrective action concerning fraud, abuse, and deficiencies, and report on the progress made in implementing corrective actions; and
- Ensuring effective coordination and cooperation between the Auditor General, federal auditors, and other governmental bodies with a view toward avoiding duplication of effort.

The Internal Audit section of the OIG conducts financial, compliance, information technology, operational, and performance audits in accordance with the generally accepted government auditing standards.

Risk Assessment

Section 20.055(6)(i), F.S., requires the Inspector General to develop annual and long-term audit plans based on the findings of periodic risk assessments. The audit plan must include a specific cybersecurity audit plan and show the individual audits to be conducted during the fiscal year.

OIG Internal Audit conducts an annual assessment of FWC's programs, activities, and operations to identify areas of greatest risk and determine priorities for audit coverage. The objective of the risk assessment is to ensure the effective allocation of audit resources by evaluating FWC's audit universe and the risks that may affect the achievement of organizational objectives.

As part of the risk assessment process, FWC programs and activities are evaluated using established risk factors, including the control environment, operational complexity, organizational and technological change, financial impact, public exposure, prior audit coverage, and compliance with regulations. The assessment also incorporates input obtained through risk assessment surveys completed by FWC leadership and management, which highlights risk areas that they perceive as the most significant.

Based on the results of this assessment, OIG Internal Audit developed the Fiscal Year 2026-27 Annual Audit Plan and a long-term audit plan identifying anticipated audit coverage for the two subsequent fiscal years. The Annual Audit Plan is dynamic and changing circumstances during the fiscal year may require modification of the plan. Significant updates to the audit plan would be approved by the Executive Director of FWC.

Fiscal Year 2026-27 Audit Plan

Division/Office	Project Title:
General Services – Purchasing	Triennial Contracts Compliance Review – carry forward
Office of Information Technology	Cybersecurity Audit - Asset Management – carry forward
Division of Law Enforcement – Fleet Management	Mobile Radio Management – carry forward
Fish and Wildlife Research Institute	Operational Audit – carry forward
General Services – Property	Fuel Card Audit – carry forward
Fish and Wildlife Research Institute	SFR Grant M3265 – carry forward
Commission-wide	Performance Measures Review
Office of Information Technology	Cybersecurity Audit – Supply Chain Risk Management
Division of Law Enforcement (DLE)	Internal Control and Data Security Audit (DAVID MOU[1])
Commission-wide	Non-Sworn Firearms Review

Resources

The OIG Internal Audit Section consists of four positions: the Director of Auditing, two senior internal auditors, and one OPS internal auditor. Internal Audit will provide 7,544 staff hours of professional and administrative support in fiscal year 2026-27. In addition to the scheduled engagements, Internal Audit staff act as the primary liaison with external audit entities, perform corrective action status reviews, conduct requested management reviews, perform

[1] Department of Highway Safety and Motor Vehicles - Memorandum of Understanding for Governmental Entity Access to Driver and Vehicle Information Database System (DAVID)

Single Audit Act reviews, and participate in oversight activities. The oversight activities include the annual risk assessment and audit plan, OIG annual report, Legislative Budget Request Schedule IX, Computer Security Incident Response Team, and internal quality management evaluation. Allowing for indirect activities such as leave, holidays, professional development, and administrative tasks, approximately 4695 hours of staff time is available for allocation to direct audit activities

Long-Term Audit Plan

Our long-term plan for internal audit engagements for Fiscal Years 2027-28 and 2028-29 will continue to focus on those areas most vulnerable to fraud, waste, and abuse. Long-term engagements are subject to revision based on changes in FWC's risk environment and responsiveness to issues identified by FWC leadership.

- Commission-wide Grant Management
- Finance and Budget Office (FBO) Purchasing Card Compliance
- Division of Hunting and Game Management (HGM) Waterfowl & Small Game Management
- Office of Licensing and Permitting (OLP) Compliance Audit
- Division of Habitat and Species Conservation (HSC) Sea Turtles Management
- DLE Boating and Waterways - Derelict Vessels
- Cybersecurity
- Triennial Contract Audit
- FBO State Travel Management System Program Review
- Division of Marine Fisheries Management (DMFM) Artificial Reef Management
- Performance Measure Review
- Division of Freshwater Fisheries Management (DFFM) Lake Restoration
- HSC Panther Management
- Internal Control and Data Security Audit
- General Services Vehicle Maintenance Operations Audit
- DLE Wildlife Alert Reward Program Review
- Succession Planning

Distribution and Project Team

Distribution List:
Roger A. Young, Executive Director
Rett Boyd, Assistant Executive Director
Jessica Crawford, Chief of Staff
George Warthen, Chief Conservation Officer
Sherrill Norman, CPA, Florida Auditor General
Melinda Miguel, Chief Inspector General

Project Team:
Percy Griffin, Inspector General, CIG, CIGI
Janet Snyder, Director of Auditing, CIA, CISA, CGAP, CIG

Statement of Accordance

The risk assessment and audit plan were developed in accordance with Section 20.055, F.S., and in conformance with the applicable Principles and Standards for Offices of Inspector General published by the Association of Inspectors General.

Please address inquiries regarding this report to Percy Griffin, FWC Inspector General (Percy.Griffin@MyFWC.com).

Requests for copies of the final report may be made by email to the FWC Office of Inspector General (inspector.general@MyFWC.com), by telephone (850-488-6068), in person or by mail at 620 South Meridian Street, Tallahassee, FL 32399.

NOTE: This plan is subject to change based on changes in the Agency's risk environment and extenuating circumstances. The agency's entire operations are subject to audit.