

**Department of Agriculture
Corrective Action Plan
Financial Compliance Audit Report (21-21)
For the Two Fiscal Years Ended June 30, 2021**

RECEIVED
November 15, 2022
LEGISLATIVE AUDIT DIV.

Recommendation	Agency Response	Agency Corrective Action Plan	Responsible Agency Personnel	Target Date
#1. The Department enhance internal controls related to its Wheat and Barley Account grants to ensure accruals are correctly recorded before fiscal year-end as required by state accounting policy.	Concur	Stream-line grant accrual processes and add additional accrual reconciliations to our fiscal year-end process.	Cody Pearce, Chief Financial Officer	12/31/2022
#2. The Department: A. Establish and maintain documented internal controls to ensure that customers are refunded when a credit balance is noted. B. Educate staff on program's internal control policies and procedures to ensure continuity in program operations. C. Notify customers of any credit balances, giving the option of a refund or applying the credit balance to future applications or renewals.	Concur	Adopt a written refund procedure for licensing and registration overpayments, to include notifying customers of identified instances.	Ian Foley, Administrator, Agricultural Sciences Division	12/31/2022
#3. The Department comply with state law and notify both the attorney general and legislative auditor in writing upon discovery of any theft, actual or suspected, involving state money or property.	Concur	Adopt a written procedure for reporting actual and suspected fraud and/or theft.	Cody Pearce, Chief Financial Officer	12/31/2022