

STATE OF CONNECTICUT



*AUDITORS' REPORT
DEPARTMENT OF AGRICULTURE
FOR THE FISCAL YEARS ENDED JUNE 30, 2014 AND 2015*

AUDITORS OF PUBLIC ACCOUNTS
JOHN C. GERAGOSIAN ❖ ROBERT J. KANE

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October 9, 2019

EXECUTIVE SUMMARY

In accordance with the provisions of Section 2-90 of the Connecticut General Statutes we have audited certain operations of the Department of Agriculture. The objectives of this review were to evaluate the department’s internal controls, compliance with policies and procedures, as well as certain legal provisions, and management practices and operations for the fiscal years ended June 30, 2014 and 2015.

The key findings and recommendations are presented below:

<p>Page <u>8</u></p>	<p>We reported a serious breakdown in internal controls over the accounting for and depositing of receipts totaling \$265,105. The Department of Agriculture should strengthen internal controls to ensure that a receipts journal is maintained and receipts are deposited and accounted for in a timely manner. Management functions must be expanded to include financial review and assessment of revenues. (Recommendation 1.)</p>
<p>Page <u>9</u></p>	<p>Department regulations do not list current fee and license information. The Department of Agriculture should update its regulations to be consistent with enacted legislative changes and fees established by the commissioner. (See Recommendation 2.)</p>
<p>Page <u>10</u></p>	<p>The Bureau of Aquaculture and Laboratory Services is located in a Category 1 Hurricane Evacuation Zone. The Department of Agriculture should develop and implement a disaster plan to protect original legal documents and assets located at the Bureau of Aquaculture and Laboratory Services. (Recommendation 3.)</p>

STATE OF CONNECTICUT



AUDITORS OF PUBLIC ACCOUNTS

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October 9, 2019

AUDITORS' REPORT DEPARTMENT OF AGRICULTURE FOR THE FISCAL YEARS ENDED JUNE 30, 2014 AND 2015

We have audited certain operations of the Department of Agriculture (DoAg) in fulfillment of our duties under Section 2-90 of the Connecticut General Statutes. The scope of our audit included, but was not necessarily limited to, the years ended June 30, 2014 and 2015. The objectives of our audit were to:

1. Evaluate the department's internal controls over significant management and financial functions;
2. Evaluate the department's compliance with policies and procedures internal to the department or promulgated by other state agencies, as well as certain legal provisions; and
3. Evaluate the effectiveness, economy and efficiency of certain management practices and operations, including certain financial transactions.

Our methodology included reviewing written policies and procedures, financial records, minutes of meetings, and other pertinent documents; interviewing various personnel of the department, and testing selected transactions. We obtained an understanding of internal controls that we deemed significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contracts, grant agreements, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying *Résumé of Operations* is presented for informational purposes. This information was obtained from various resources available including, but not limited to, the department's management and the state's information systems, and was not subjected to the procedures applied in our audit of the department.

For the areas audited, we identified:

1. Deficiencies in internal controls
2. Apparent noncompliance with legal provisions
3. The need for improvement in management practices and procedures that we deemed to be reportable.

The State Auditors' Findings and Recommendations in the accompanying report presents any findings arising from our audit of the Department of Agriculture.

COMMENTS

FOREWORD

The Department of Agriculture operates under the provisions of Title 22, Chapters 422 through 425, 427a, 427b, 428a through 437, and 438a through 438d, and Title 26, Chapters 491 through 492 of the General Statutes. The mission of the department is to foster a healthy economic, environmental, and social climate for agriculture by:

- Developing, promoting and regulating agricultural businesses;
- Protecting agricultural and aquaculture resources;
- Enforcing laws pertaining to domestic animals; and
- Promoting an understanding of the diversity of the Connecticut agricultural industry, its cultural heritage, and its contribution to the state's economy.

In accordance with Section 26-192a of the General Statutes, the Department of Agriculture administers the Shellfish Sanitation Program to ensure safe shellfish areas for commercial and

recreational harvesting. The department also leases submerged land to the aquaculture industry for shellfish culture.

The department's personnel, payroll and affirmative action functions were transferred to the Department of Administrative Services' (DAS) Small Agency Resource Team (SmART) during the fiscal year ended June 30, 2006. The department's business office functions were transferred to the DAS Finance and Budget Unit during the same year. Steven K. Reviczky was appointed commissioner in January 2011 and served in that capacity throughout the audit period. Governor Lamont appointed Bryan P. Hurlburt commissioner in March of 2019. He continues to serve in that capacity.

Significant Legislation

Notable legislative changes are presented below:

- **Public Act 13-90** - established Section 22-2600 of the General Statutes, effective June 6, 2013. The act created a procedure to preserve and manage state-owned property known as the Farm at the Southbury Training School, and required the Department of Developmental Services commissioner to transfer the care, custody, and control of the property to the Department of Agriculture commissioner.
- **Public Act 13-99** - amended Section 22-380g of the General Statutes, effective July 1, 2013. The act increased from 10% to 20% the maximum percentage of account funds used for sterilization and vaccination of dogs and cats owned by low-income persons.
- **Public Act 15-5 of the June Special Session** - amended Section 22-6c of the General Statutes, effective October 1, 2015. This legislation expanded the definition of farmer by including a lessee or franchise holder of a state or town shellfish bed.
- **Public Act 15-22** - amended Section 22-6c of the General Statutes, effective October 1, 2015. The act added "farmland restoration plan" to farmers' expenses reimbursable by the Department of Agriculture.
- **Public Act 16-102** - Section 6, amended Section 22-236 of the General Statutes, effective October 1, 2016. This legislation changed the issuance and renewal period for commercial feed licenses from annual to biannual and doubled the cost of the related license fees.
- **Public Act 17-167** - amended Section 22-344 of the General Statutes, effective October 1, 2017. The act added animal shelters to the listing of regulated and licensed facilities under the jurisdiction of the Department of Agriculture.

RÉSUMÉ OF OPERATIONS

General Fund Receipts

General Fund receipts totaled \$3,370,616 and \$2,517,978 for the 2013-2014 and 2014-2015, fiscal years, respectively. A summary of General Fund receipts for the fiscal years examined and the prior fiscal year is presented below:

Receipt Description	Fiscal Year Ended June 30,		
	2013	2014	2015
Refunds of Expenditures	\$ 665,669	\$ 717,541	\$ 30,180
Fees - Feed and Fertilizers	1,169,483	1,343,838	1,315,315
Oyster Ground Rents	740,917	695,822	537,629
Licenses	508,189	504,932	536,348
Miscellaneous Receipts	73,426	108,483	98,506
Total General Fund Receipts	\$3,157,714	\$3,370,616	\$2,517,978

Section 22-347 of the General Statutes requires town treasurers or other fiscal officers to remit a portion of dog license fees collected by the municipalities to the department. The department deposits the dog license fees into the Funds Awaiting Distribution Fund. The Funds Awaiting Distribution Fund received \$735,413 and \$678,784 from dog license fees, for the fiscal years ended June 30, 2014 and 2015, respectively.

General Fund Expenditures

General Fund expenditures totaled \$4,831,787 and \$5,151,184 for the 2013-2014 and 2014-2015, fiscal years, respectively. A comparison of General Fund expenditures, for the fiscal years examined and the prior fiscal year is presented below:

Expenditure Description	Fiscal Year Ended June 30,		
	2013	2014	2015
Personal Services	\$3,207,597	\$3,541,676	\$3,819,559
Employee Expenses, Allowances, Fees	17,879	43,643	33,835
Contractual	986,672	932,030	1,109,452
Commodities	152,902	208,840	188,292
Grants and Client Subsidies	108,862	85,500	0
Equipment	0	20,098	46
Total General Fund Expenditures	\$4,473,912	\$4,831,787	\$5,151,184

Expenditures remained fairly consistent in the 2013-2014 and 2014-2015 fiscal years, with the exception of personal services expenses, which increased primarily as a result of payouts of accumulated leave at separation or retirement.

Special Revenue Funds

Department operations were administered through 4 special revenue funds during the audited period. A summary of receipts and expenditures follows.

Federal and Other Restricted Accounts Fund – Receipts

Federal and Other Restricted Accounts Fund receipts for the fiscal years examined and the prior fiscal year are summarized below:

Receipts Description	Fiscal Year Ended June 30,		
	2013	2014	2015
Agriculture Sustainability - Dairy	\$ 6,102,017	\$ 5,630,160	\$ 4,937,501
Farmland Preservation	2,669,198	2,312,057	1,888,804
Agriculture Viability	500,000	500,000	500,000
Farm Transition	500,000	500,000	500,000
Animal Population Control	746,563	748,498	733,526
All Other Receipts	813,372	974,120	929,849
Total Non-Federal	\$11,331,150	\$10,664,835	\$ 9,489,680
Federal Programs	1,882,765	910,204	855,500
Total Federal and Other Restricted Receipts	\$13,213,915	\$11,575,039	\$10,345,180

Receipts decreased in the 2013-2014 and 2014-2015 fiscal years primarily due to decreases in funding for state programs (Farmland Preservation and Agriculture Sustainability-Dairy), as well as decreases in federal funding.

Federal and Other Restricted Accounts Fund – Expenditures

Federal and Other Restricted Accounts Fund expenditures for the fiscal years examined and the prior fiscal year are summarized below:

Expenditure Description	Fiscal Year Ended June 30,		
	2013	2014	2015
Agricultural Sustainability - Dairy	\$6,057,330	\$6,070,833	\$4,990,579
Farmland Preservation	3,479,112	3,337,037	2,608,696
Agriculture Viability	407,670	636,878	326,532
Farm Transition	432,091	234,763	675,815
Animal Population Control	769,286	817,600	899,283
All Other Expenditures	449,939	942,961	842,654
Total Non-Federal	\$11,595,428	\$12,040,072	\$10,343,559
Federal Programs	1,120,666	1,112,983	2,064,039
Total Federal and Other Restricted Expenditures	\$12,716,094	\$13,153,055	\$12,407,598

Overall expenditures remained fairly consistent for the audited period. However, expenditures for Non-Federal restricted funds decreased in the 2014-2015 fiscal year mainly attributable to a decrease of approximately \$1,000,000 in Dairy State Aid Grants. Federal program expenditures for the Federal Farmland Preservation Program increased by approximately \$1,000,000 in the 2014-2015 year.

Regional Market Operation Fund

The Connecticut Marketing Authority operates under the provisions of Sections 22-62 through 22-78a of the General Statutes. The marketing authority develops and maintains marketing facilities to provide an economical distribution of Connecticut's agriculture. The Regional Market Operation Fund operates under the provisions of Section 22-75 of the General Statutes. This fund maintains the operating revenues and expenditures of the Connecticut Marketing Authority.

Fund receipts totaled \$906,629 and \$827,497 during the fiscal years ended June 30, 2014 and 2015, respectively, compared to \$797,342 in the fiscal year ended June 30, 2013. Receipts consisted primarily of payments received for rent or use of buildings and properties of the Connecticut Marketing Authority. Rental income at the regional market fluctuates according to occupancy of stall space.

Fund expenditures totaled \$1,212,703 and \$1,072,524 for the fiscal years ended June 30, 2014 and 2015, respectively, compared to \$936,438 in the fiscal year ended June 30, 2013. The increase in expenditures was mainly due to motor vehicle purchases.

Grants to Local Governments and Others Fund

Expenditures made by the department from this fund totaled \$418,840 and \$447,079 during the fiscal years ended June 30, 2014 and 2015, respectively, and were mainly for grants from the Farmland Reinvestment and Farmers' Environmental Assistance programs.

Capital Equipment Purchase Fund

Expenditures made by the department from this fund totaled \$64,199 during the fiscal year ended June 30, 2014 for the purchase of laboratory equipment. There were no expenditures in the 2014-2015 fiscal year.

Capital Projects Fund

Agricultural Land Preservation Fund

The Agricultural Land Preservation Fund is a capital projects fund from which expenditures are made in conjunction with the state's program for the preservation of agricultural land. This program is administered by the department under the provisions of Title 22, Chapter 422a, of the General Statutes.

Fund expenditures represent payments for the purchase of development rights under the department's Farmland Preservation Program. Expenditures reported for the fund totaled \$415,922 and \$6,077,677 for the fiscal years ended June 30, 2014 and 2015, respectively.

STATE AUDITORS' FINDINGS AND RECOMMENDATIONS

Our examination of the records of the Department of Agriculture disclosed the following 3 findings and recommendations, of which 2 have been repeated from the previous audit:

Receipts Not Deposited Timely

Criteria: Section 4-32 of the General Statutes requires that each state department, receiving any money or revenue for the state, shall, within 24 hours of its receipt, account for and, if the total of the sums received amounts to \$500 or more, deposit the same in the name of the state in depositories designated by the Treasurer.

The State Accounting Manual requires each agency to establish internal control over cash receipts to minimize the risk of loss. The State Accounting Manual also requires agencies to keep a receipts journal, which includes the date of receipt, name of payer, revenue classification, total receipts, amount deposited, deposit slip number, and date of deposit.

Condition: In the course of our audit, we discovered a serious breakdown in the controls over the receipts depositing process in the DoAg Bureau of Regulatory Services. This breakdown, which constitutes a violation of Section 4-32 of the General Statutes, appears to have commenced in January of 2017 and continued until May 23, 2017, when the auditor discovered numerous checks in a locked safe at the agency. Upon further review, we logged 170 checks totaling \$265,105 that the department did not deposit as required. Management did not detect or analyze the decline in revenue related to these checks. It appears that the department should have deposited the checks into a General Fund account, fees for the registration of feed labels, which has annual revenue of approximately \$1,000,000.

In accordance with Section 4-33a of the General Statutes the Department of Agriculture is required to notify the Auditors of Public Accounts and the State Comptroller of any unauthorized, illegal, irregular or unsafe handling of state agency funds or breakdowns in the safekeeping of any other resources of the state. The department formally notified these agencies on June 21, 2017.

Our review of the controls in place at DoAg also determined that the department did not maintain a receipts journal.

Effect: Revenues were not accounted for. The department deposited \$265,105 5 to 90 business days late. Untimely deposits deprive the state of revenue and increase the risk of loss or theft.

Cause: Internal control over accounting for and depositing of receipts was inadequate and management oversight of this function was deficient. Furthermore, management does not perform financial assessment procedures.

Prior Audit Finding: This finding has been previously reported in the last 3 audit reports covering 2008 to 2013.

Recommendation: The Department of Agriculture should strengthen internal controls to ensure that a receipts journal is maintained and receipts are deposited and accounted for in a timely manner. Management functions must be expanded to include financial review and assessment of revenues. (See Recommendation 1.)

Agency Response: “In the course of its audit, the state auditor discovered a serious breakdown of controls that resulted in receipts not being recorded and deposited in a manner consistent with state law and policy. The management had not been trained to perform department financial assessments of revenues or deposits. The Department of Agriculture (DoAg) worked with the state auditor to determine the extent of the shortcomings, cataloging receipts and facilitating the deposit of funds in a depository designated by the State Treasurer. DoAg notified the Auditors of Public Accounts and State Comptroller of the condition in accordance with Connecticut General Statute 4-33a and the agency requested an investigation by the Department of Administrative Services (DAS) to determine why receipts were not handled in accordance with state law and policy.

DoAg management improved processes and procedures to strengthen internal controls over accounting for and depositing receipts, including maintenance of an electronic receipts folder. The agency has improved procedures to ensure that deposits are made in accordance with Connecticut General Statutes 4-32 and the state accounting manual. These procedures include the development of an online payment system for registrations and renewals. DoAg will continue to work with DAS to clarify and coordinate with DAS on shared responsibilities for management and oversight of revenue receipt, recording and reporting.”

Department Regulations Not Current

Criteria: Various statutory references, including Sections 22-118q, 22-128a and 22-136 of the General Statutes, require that the Department of Agriculture adopt regulations. The department may establish fees within such regulations to defray administrative costs.

Section 22-26gg of the General Statutes requires that the commissioner adopt regulations necessary to carry out the Farmland Preservation Program. The Department of Agriculture's regulations provide that individual landowners applying for the Farmland Preservation Program shall be eligible to receive not more than \$20,000 per acre for development rights.

Condition: The department has not updated its regulations to reflect fee changes. The Department of Agriculture website does have fee and license changes. The Farmland Preservation Program website has current valuation information.

Effect: Confusion may arise and mistakes can occur when there are inconsistencies among authoritative documents.

Cause: The department lacks the legal staff to make changes to the regulations.

Prior Audit Finding: This finding has been previously reported in the last 2 audit reports covering 2010 to 2013.

Recommendation: The Department of Agriculture should update its regulations to be consistent with enacted legislative changes and fees established by the commissioner. (See Recommendation 2.)

Agency Response: "The department agrees that the absence of in-house legal counsel is a serious hindrance to the promulgation and updating of regulations affecting the agency. The department has hired an internal staff attorney.

Currently, the department has drafted new regulations pertaining to aquaculture, produce safety, and animal shelters.

The availability of in-house counsel will accelerate our ability to draft and propose new regulations."

Lack of Disaster Plan-Bureau of Aquaculture

- Criteria:* Good business practice requires an organization to have a written disaster plan in place to protect assets in the event an evacuation is ordered. A disaster plan would include emergency contact information and detail duties and responsibilities for management and staff.
- The State Property Control Manual indicates that safeguarding inventory items is important to prevent theft and loss of state property. It requires that management review the adequacy of existing safeguards designed to protect state property.
- Condition:* The Bureau of Aquaculture and Laboratory Services is located on Milford Harbor near Long Island Sound and is vulnerable to flooding and wind damage. The bureau keeps original legal documents, computers, laboratory equipment, vehicles and boats at this location. Management and staff have reacted in times of predicted severe weather events to protect original documents and assets. However, DoAg lacks a written disaster plan.
- Context:* The Bureau of Aquaculture and Laboratory Services is located in a Category 1 Hurricane Evacuation Zone.
- Effect:* In the event of severe weather, these documents and assets may be damaged or lost if not secured or moved from this potentially vulnerable location.
- Cause:* Although management reacted in times of predicted severe weather events to protect original documents and assets, they have not developed a written plan.
- Prior Audit Finding:* This finding has not been previously reported.
- Recommendation:* The Department of Agriculture should develop and implement a disaster plan to protect original legal documents and assets located at the Bureau of Aquaculture and Laboratory Services. (See Recommendation 3.)
- Agency's Response:* "The department agrees with the finding. As noted above, staff is aware of emergency procedures to implement in the event of a disaster, and has been called upon to do so over time. Current staff and management know what appropriate steps to take. However, the agency would benefit from a written, formal procedure and is in the process of preparing a disaster plan outline of actions."

RECOMMENDATIONS

Status of Prior Audit Recommendations:

Our prior audit report on the Department of Agriculture contained 14 recommendations. Twelve have been implemented or otherwise resolved and 2 have been repeated or restated with modifications during the current audit. The following is a summary of the action taken on the prior recommendations.

- The Department of Agriculture should strengthen internal controls over the proper documentation of compensatory time and completion of timesheets. The Department of Agriculture should comply with the DAS Management Personnel Policy 06-02. **This recommendation is resolved. Timesheets were automated and are now completed using Core-CT.**
- The Departments of Agriculture and Administrative Services should improve their internal control over asset accountability and reporting. **This recommendation is not repeated. The Department of Administrative Services has responsibility for the controls over asset accountability and reporting.**
- The Department of Agriculture should institute procedures to ensure that all reports required by statute are submitted as required. **This recommendation is not repeated. We determined that the reporting responsibilities described are a function of DAS.**
- The Department of Agriculture should establish and implement proper procedures to ensure that all tenants have an executed lease agreement. The department should ensure that GAAP reporting form instructions are followed when completing the GAAP forms. **This recommendation is not repeated. We determined that the reporting responsibilities described are a function of DAS.**
- The Department of Agriculture should ensure that the correct position is in place to effectively perform the required job duties. **This recommendation is not repeated. The department has provided additional oversight.**
- The Departments of Agriculture and Administrative Services should strengthen internal controls to ensure that a receipts journal is maintained and receipts are deposited and accounted for in a timely manner. **This recommendation is repeated to reflect current conditions. (See Recommendation 1.)**
- The Departments of Agriculture and Administrative Services should ensure that records are maintained for the required period of time for audit purposes and in accordance with its approved retention schedule and should provide these records upon request. **This recommendation is not repeated. We were able to inspect documentation for transactions tested.**

- The Department of Agriculture should establish and implement procedures to ensure compliance with statutes and lease agreements and enforce the state's rights in the event of default. **This recommendation is not repeated. The department has made administrative improvements and reorganized program responsibilities.**
- The Department of Agriculture should strengthen internal controls over the administration of the Farm Transition Grant Program and should adopt regulations in accordance with Section 22-26k subsection (b) of the General Statutes. **This recommendation is not being repeated. The department has made administrative improvements and reorganized program responsibilities.**
- The Department of Agriculture should establish and implement procedures to ensure that its regulations are current and its fees are legally authorized. **This recommendation is repeated. (See Recommendation 2.)**
- The Bureau of Aquaculture should consider including late payment penalty and/or fee provisions in new leases and leases up for renewal. **This recommendation is not being repeated. Our review of the Bureau of Aquaculture did not reveal a continuation of this condition.**
- The Department of Agriculture should work with the boards to ensure compliance with Freedom of Information requirements and the General Statutes relating to the boards. The department should maintain documentation of board appointments to ensure proper representation on each board. **This recommendation is not being repeated based on our test of compliance with Freedom of Information requirements.**
- The Departments of Agriculture and Administrative Services should mutually perform one annual internal control self-evaluation and risk assessment in accordance with the Internal Control Guide issued by the State Comptroller. The departments should ensure that all sections are completed fully and accurately. **This recommendation is resolved. The internal control self-evaluation and risk assessment was completed for the fiscal year ended June 30 2015. Our review of the agency's completed Accountability Directive 1 revealed that the agency used this directive as a self-evaluation and risk assessment tool.**
- The Department of Agriculture should establish and implement proper procedures to ensure that all tenants have an executed lease agreement. **This recommendation is not being repeated. We determined that leasing responsibilities are no longer a function of the department.**

Current Audit Recommendations:

- 1. The Department of Agriculture should strengthen internal controls to ensure that a receipts journal is maintained and receipts are deposited and accounted for in a timely manner. Management functions must be expanded to include financial review and assessment of revenues.**

Comment:

The department did not deposit 170 checks totaling \$265,105 for up to 5 months. This is a violation of Section 4-32 of the General Statutes that requires deposits be made within 24 hours of receipt. Management did not detect or analyze the decline in revenue related to these checks.

- 2. The Department of Agriculture should update its regulations to be consistent with enacted legislative changes and fees established by the commissioner.**

Comment:

The department has not updated its regulations. We also found inconsistencies between the regulations and various websites related to the current fee schedule and licenses.

- 3. The Department of Agriculture should develop and implement a disaster plan to protect original legal documents and assets located at the Bureau of Aquaculture and Laboratory Services.**

Comment:

The department must protect documents and state assets (including original legal documents, computers, laboratory equipment, vehicles and boats) in the event of a natural disaster.

ACKNOWLEDGMENTS

The Auditors of Public Accounts would like to recognize the auditors who contributed to this report:

Josepha M. Brusznicki
Brian P. Grabel

CONCLUSION

In conclusion, we wish to express our appreciation for the courtesies and cooperation extended to our representatives by the personnel of the Department of Agriculture during the course of our examination.



Josepha M. Brusznicki
Principal Auditor

Approved:



John C. Geragosian
State Auditor



Robert J. Kane
State Auditor