



# Strategic Plan: Fiscal Year 2025 – 2027

## Office of Internal Audit

Utah Department of  
Agriculture and Food





State of Utah

SPENCER J. COX  
Governor

DEIDRE M. HENDERSON  
Lieutenant Governor

**Utah Department of Agriculture and Food**

Craig Buttars  
Commissioner

**Office of Internal Audit**

John Keller  
Internal Audit Manager

February 5, 2025

Craig Buttars, Commissioner  
Department of Agriculture and Food  
350 N Redwood Rd  
Salt Lake City, UT 84114

Dear Commissioner Buttars,

The UDAF Office of Internal Audit (OIA) has performed a review of its Internal Audit Strategic Plan to ensure its activities continue to align with the strategic objectives and success of the Department. The Office of Internal Audit based its materials on updated agency strategic planning documents provided between July 1, 2023, and June 28, 2024, and the existing 2024 Strategic Plan from the official UDAF website. Changes to the OIA strategic plan resulted from researching best practices within the internal audit profession and individual experiences, as well as feedback and discussion of expectations with agency management.

The *IIA's Global Internal Audit Standards* require OIA to develop a strategy that aligns with the goals and expectations of the Department's leadership (Standard 9.2). This report also conforms to Standards 6.1, 8.1, and 9.2, requiring OIA to report periodically to senior management on its purpose and responsibility.

The Office of Internal Audit designed this report solely for UDAF's needs, and its use is for internal management purposes only. Distribution of this report to parties outside of UDAF requires consent from OIA at the authorization of the UDAF Commissioner.

I am available at the information listed below for any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "John Keller".

John Keller  
Internal Audit Manager  
Johnkeller@utah.gov  
385-321-0250



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Agriculture and Food**

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Strategic Plan: FY2025-2027

Cc: Kelly Pehrson, Deputy Commissioner  
Melanie Henderson, Finance Director  
Amber Brown, Senior Policy Analyst

## Introduction

The Internal Audit Strategic Plan provides a roadmap for the Office of Internal Audit (OIA) to effectively support the Utah Department of Agriculture and Food (UDAF) vision, mission, values, risks, and opportunities. By adhering to this plan, OIA aims to enhance the value of its services and improve audit coverage across the Department. The Office of Internal Audit performed a comprehensive review and revision process of the current Strategic Plan FY2022-2024. It consisted of the following:

- Assessing the UDAF 2021 Centennial Strategic Plan and the UDAF 2024 Strategic Plan.
- Examining the newly released *IIA's new Global Internal Audit Standards 2024 Edition*.
- Increasing the knowledge of the Department's governance, risk management, and control processes, including its ethical culture.
- Creating a stronger understanding of stakeholder expectations, including external State auditors, division directors, and other UDAF management.

To solidify its purpose, OIA reviewed its own vision and mission statements, which form the foundation for the plan's objectives, core values, and strategies. Critical success factors (CSFs) that guided the development of specific goals, with the original strengths, weaknesses, opportunities, and threats (SWOT) analysis ([Appendix A](#)) that informed the creation of objectives and critical tasks, visualized in the roadmap/Gantt chart ([Appendix B](#)) were also reviewed and updated. Finally, selected key performance indicators (KPIs), tracked via a balanced scorecard ([Appendix C](#)), will continue to measure the successful implementation of this revised strategic plan.

The remainder of the report will cover the following:

- Vision and mission statements
- The core values – OIA AGRICulture
- CSFs, along with their related objectives, initiatives, and plans for implementation
- Appendices

## Vision Statement

Our vision is to become a trusted advisor at the Utah Department of Agriculture and Food that assists the Department in its progression to improve and safeguard all its divisions, programs, and processes.

## Mission Statement

Our mission is to continuously enhance organizational value within all agency programs and deliver credible, accurate, and timely information through independent and objective services that assist the Department in preserving the health of our agriculture, food supply, and natural resources.

## Core Values: OIA AGRICulture

**O**bjectivity – *We perform our services with an unbiased state of mind so that we believe in the quality of our work product and do not subordinate our judgment on audit matters to others.*

**I**ndependence – *We carry out our services free from any conditions that threaten our ability to fulfill internal audit responsibilities objectively.*

**A**daptability – *We progress with the Department and willingly adjust to new conditions as we seek innovative approaches to perform our duties.*

**A**ccountability – *We take ownership and responsibility for the quality of our work and the services we provide.*

**G**rowth – *We continually strive to increase our competency through staff development to improve our service to the Department.*

**R**eliability – *We communicate current, accurate, and corroborated information to develop dependability and trust in our work.*

**I**ntegrity – *We exhibit fairness, honesty, and ethical behavior in our service to the Department, including maintaining confidentiality unless there is a legal or professional obligation to disclose such information.*

**Culture** – *We promote an organizational environment that follows high standards of ethics, welcomes diverse perspectives, and pursues positive changes.*

## Critical Success Factors

### 1. Focus on the Organization’s Greatest Risks

#### Initiative

Execute the established planning and evaluation processes to identify the organization's highest priority strategic, operational, financial, and regulatory risks and appropriately address them.

SWOT Mapping	
Weaknesses	Opportunities
5, 9	1, 2, 4, 5, 7, 8, 9

#### Objective 1.1

Strategically monitor and review the comprehensive risk and control framework to ensure clear reporting guidelines and a transparent monitoring process.

- **Key Task 1.1.1:** Lead out with the formal risk and internal control committee to ensure regular meetings are prepared and attended to discuss the most pressing risks of the organization.  
*KPI Mapping – 1*
- **Key Task 1.1.2:** Organize and initiate the standard process for reporting risks and developing their related controls via Department Risk Assessments.  
*KPI Mapping – 1*
- **Key Task 1.1.3:** Conduct annual risk management training for Department management.  
*KPI Mapping – 4*

#### Objective 1.2

The annual audit plan will include audits based on the highest priority risks identified by management and verified by OIA.

- **Key Task 1.2.1:** Utilize the methodology that links the organization's strategy to the auditable risks and validate that methodology via the Internal Audit Plan.  
*KPI Mapping – 2*
- **Key Task 1.2.2:** Being involved during the early development of new programs and systems.  
*KPI Mapping – 1, 2*

#### Expected Time Frame

These tasks are ongoing, but completion is recognizable through meeting minutes, plans, and reports.

## 2. Positive and Sustainable Relationships

### Initiative

Build collaborative relationships with senior management and their employees to enhance services provided by OIA and promote a positive image.

SWOT Mapping	
Threats	Opportunities
1,2,5,11	4, 5, 6, 7, 8, 10

### Objective 1.1

Establish positive relationships with division management and employees, especially with audit clients.

- **Key Task 1.1.1:** Maintain a positive image of the internal audit activity throughout the organization by responding timely and professionally to requests from management and other employees.  
*KPI Mapping – 5, 6*
- **Key Task 1.1.2:** Apply relationship-building, management, and leadership techniques during encounters with other employees in the agency and future OIA employees.  
*KPI Mapping – 5, 6*
- **Key Task 1.1.3:** Coordinate with the marketing team to maintain the webpage designated to OIA.  
*KPI Mapping – none (checklist item)*

### Objective 1.2

Receive positive annual and post-engagement satisfaction and feedback surveys for most audits performed.

- **Key Task 1.2.1:** Utilize surveys to solicit feedback on how well the internal audit activity is performing from management and auditees regularly.  
*KPI Mapping – 4*

### Expected Time Frame

These tasks are ongoing, but completion is recognizable through meeting minutes, plans, and reports.

### 3. Efficient and Effective Audit Processes and Systems

#### Initiative

Maintain a policies and procedures manual that defines the methodology for all internal audit assurance and consulting engagements and includes relevant templates for accomplishing that work.

SWOT Mapping	
Weaknesses	Opportunities
2, 3	5, 7, 10

#### Objective 1.1

Identify the required and recommended practices for all audit services to ensure a consistent approach that adheres to *The IIA Standards*.

- **Key Task 1.1.1:** Refine processes to align with the *2024 Global Internal Audit Standards*, identifying those required vs. recommended.  
*KPI Mapping – 7*

#### Objective 1.2

Expand internal audit data analytic capacity to enhance testing procedures.

- **Key Task 1.2.1:** Research and implement new methods to perform high-quality auditing.  
*KPI Mapping – 8*

#### Objective 1.3

Maintain a quality assurance and improvement program (QAIP) to promote and achieve continuous improvement.

- **Key Task 1.3.1:** Modify the QAIP to ensure conformance with the new *IIA Standards*.  
*KPI Mapping – 7, 9*

#### Expected Time Frame

These tasks are ongoing, but completion is recognizable through meeting minutes, plans, and reports.



## 4. Adequately Skilled and Knowledgeable Staff

### Initiative

Identify the critical skills, create development plans, and develop a sourcing strategy to deliver on the OIA mission statement.

SWOT Mapping	
Weaknesses	Opportunities
1, 3, 4, 5, 6, 7, 8	3, 5

### Objective 1.1

Understand the necessary skills to deliver on the OIA mission statement for all areas within the audit universe.

- **Key Task 1.1.1:** Gain a solid insight into the agency 2024 strategic plan and contribute to policies and procedures discussions.  
*KPI Mapping – 11*
- **Key Task 1.1.2:** Tie audit objectives directly to the agency's purpose.  
*KPI Mapping – 2, 11*
- **Key Task 1.1.3:** Determine staffing resources necessary to successfully maintain the internal audit activity, including professional development of existing staff and an inventory of staffing needs.  
*KPI Mapping – 10, 12*

### Objective 1.2

Maintain a formalized training and development program for all staff levels.

- **Key Task 1.2.1:** Execute internal and external staffing and training solutions.  
*KPI Mapping – 10, 11, 12*
- **Key Task 1.2.2:** Complete Certification in Risk Management Assurance Study Guide.  
*KPI Mapping – 12*

### Expected Time Frame

These tasks are ongoing, but completion is recognizable through meeting minutes, plans, and reports.

## 5. Provide Meaningful Reporting to Stakeholders

### Initiative

Increase transparency and performance by providing timely, meaningful, and impactful communications to key stakeholders related to identifying and collecting risks, the results of audit engagements, the implementation status of recommendations, and the progress toward key performance indicators.

SWOT Mapping	
Weaknesses	Opportunities
1,2,9	4, 5, 7

### Objective 1.1

Maintain a relationship map and communication plan for key stakeholders.

- **Key Task 1.1.1:** Update key stakeholders.  
*KPI Mapping – none (checklist item)*

### Objective 1.2

Standardize reports for regular communications.

- **Key Task 1.2.1:** Include visuals in audit reports to increase clarity and simplify content.  
*KPI Mapping – 8, 9*

### Objective 1.3

Monitor key performance indicators to report on the performance of OIA regularly.

- **Key Task 1.3.1:** Maintain a formal performance management process that includes measures and regular reporting.  
*KPI Mapping – 1-15*
- **Key Task 1.3.2:** Monitor performance metrics (KPIs) to drive internal and external reporting.  
*KPI Mapping – 1-15*

### Expected Time Frame

These tasks are ongoing, but completion is recognizable through meeting minutes, plans, and reports.

## Appendix A: SWOT Analysis

Strengths	Weaknesses
<ol style="list-style-type: none"> <li>1. Defined internal audit vision, mission, values, mandate, and charter.</li> <li>2. Defined and validated audit universe.</li> <li>3. The Office of Internal Audit is positioned in the organization, allowing it to maintain its independence and have recognized authority.</li> <li>4. The Office of Internal Audit has maintained a second staff member.</li> <li>5. Insight into public administration, business management, and human resource management.</li> <li>6. Knowledge of economics and statistics.</li> <li>7. Awareness of the importance of follow-up and monitoring processes and can effectively implement and report on them.</li> <li>8. Understanding the implementation of a Quality Assurance and Improvement Program (QAIP).</li> <li>9. Communication of internal audit activities.</li> <li>10. Internal control expertise.</li> <li>11. Staff is adaptive to change and has a positive attitude.</li> <li>12. Formalized follow-up process.</li> </ol>	<ol style="list-style-type: none"> <li>1. Staffing numbers are insufficient to execute the internal audit activity effectively.</li> <li>2. Quality assurance is more challenging to achieve with only one full-time auditor.</li> <li>3. Lack of data analytics capabilities.</li> <li>4. There is no recruiting strategy.</li> <li>5. The Office of Internal Audit does not have sufficient risk management expertise to oversee the risk management process.</li> <li>6. Data analytics skills are not as fluent as they could be.</li> <li>7. Accounting (finance), electronic data processing, engineering, and fraud expertise are lacking.</li> <li>8. Understanding of corporate social responsibility and IT auditing.</li> <li>9. Limited involvement in the organization’s strategic decisions.</li> </ol>
Opportunities	Threats
<ol style="list-style-type: none"> <li>1. New programs created at UDAF.</li> <li>2. New systems or processes (like AmpliFund).</li> <li>3. Improve perception of staff skills, knowledge, and capabilities.</li> <li>4. Confirm and clarify stakeholders’ evolving expectations.</li> <li>5. Educate stakeholders on the internal audit’s role and capabilities.</li> <li>6. Become involved in new initiatives early to incorporate controls.</li> <li>7. Educate management on recurring/common issues.</li> <li>8. Collaborate with other assurance/risk management functions throughout the year during risk assessment.</li> <li>9. Continual improvement on risk and control self-assessments.</li> <li>10. Reputation for collaboration and empathy.</li> </ol>	<ol style="list-style-type: none"> <li>1. Employee resistance to change.</li> <li>2. Losing programs at UDAF.</li> <li>3. Insufficient funding.</li> <li>4. New government policies.</li> <li>5. Predisposition of senior management to focus on financial and compliance exposures without balanced attention to operational risks.</li> <li>6. Implementation of findings constrained by budgets, staffing, and governance.</li> <li>7. Reduction in management cooperation.</li> <li>8. Emerging and changing risks increase skill gaps.</li> <li>9. Lack of awareness of business initiatives.</li> <li>10. Adapting to higher IIA <i>Standards</i> and stakeholder expectations.</li> <li>11. Negative perception of the internal audit function.</li> </ol>

### Appendix B: Roadmap

Initiative	FY25			FY26				FY27			
	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
<b>FY25 - FY27 CSF 1 Initiative</b> 1. Execute the established planning and evaluation processes to identify the organization's highest priority strategic, operational, financial, and regulatory risks and appropriately address them.											
a. Lead out with the formal risk and internal control committee to ensure regular meetings to discuss the most pressing risks of the organization are occurring. <i>(Ongoing)</i>											
b. Organize and initiate the standard process for reporting risks and developing their related controls via Department Risk Assessments.											
c. Utilize the methodology that links the organization's strategy to the auditable risks and validate that methodology via the Internal Audit Plan.											
d. Become involved in the early development of new programs and systems.											
e. Conduct annual risk management training for management.											
<b>FY25 - FY27 CSF 2 Initiative</b> 2. Build collaborative relationships with senior management and their employees to enhance services provided by OIA and promote a positive image.											
a. Maintain a positive image of the internal audit activity throughout the organization by responding timely and professionally to requests from management and other employees. <i>(Ongoing)</i>											
b. Utilize surveys to solicit feedback for how well the internal audit activity is performing from management and auditees regularly.											
c. Apply relationship-building, management, and leadership techniques during encounters with other employees in the agency and with future OIA employees. <i>(Ongoing)</i>											
d. Coordinate with the marketing team to maintain a webpage designated to OIA.											

### Appendix B: Roadmap

**FY25 - FY27 CSF 3 Initiative**

3. Maintain a policies and procedures manual that defines the methodology for all internal audit assurance and consulting engagements and includes relevant templates for accomplishing that work.

a. Maintain a QAIP to ensure conformance with The IIA *Standards*.

b. Research and implement new methods to perform high-quality auditing. *(Ongoing)*

c. Refine processes to align with the 2024 Global Internal Audit Standards, identifying those that are required vs. recommended.

	FY25			FY26				FY27			
	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
	█	█	█	█	█	█	█	█	█	█	█
	█	█	█	█	█	█	█	█	█	█	█
	█	█	█	█	█	█	█	█	█	█	█

**FY25 - FY27 CSF 4 Initiative**

4. Identify the critical skills, create development plans, and develop a sourcing strategy to deliver on the OIA mission statement.

a. Gain a solid understanding of the agency's 2024 strategic plan, contribute to policies and procedures discussions.

b. Tie audit objectives directly to the agency's purpose. *(Ongoing)*

c. Determine staffing resources necessary to successfully maintain the internal audit activity, including professional development of existing staff and an inventory of staffing needs.

d. Execute internal and external staffing and training solutions.

e. Complete Certification in Risk Management Assurance Study Guide.

	FY25			FY26				FY27			
	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
	█	█	█	█	█	█	█	█	█	█	█
	█	█	█	█	█	█	█	█	█	█	█
	█	█	█	█	█	█	█	█	█	█	█
	█	█	█	█	█	█	█	█	█	█	█
	█	█	█	█	█	█	█	█	█	█	█

### Appendix B: Roadmap

**FY25 - FY27 CSF 5 Initiative**

5. Increase transparency and performance by providing timely, meaningful, and impactful communications to key stakeholders related to identifying and collecting risks, the results of audit engagements, the implementation status of recommendations, and the progress towards key performance indicators.

a. Maintian a relationship map and communications plan for key stakeholders.

b. Maintain a formal performance management process that includes the measures to be reviewed and reported regularly.

c. Monitor performance metrics (KPIs) to drive internal and external reporting.

d. Include visuals in audit reports to increase their clarity and simplify their contents. *(Ongoing)*

	FY25			FY26				FY27			
	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
a. Maintian a relationship map and communications plan for key stakeholders.											
b. Maintain a formal performance management process that includes the measures to be reviewed and reported regularly.											
c. Monitor performance metrics (KPIs) to drive internal and external reporting.											
d. Include visuals in audit reports to increase their clarity and simplify their contents. <i>(Ongoing)</i>											

## Appendix C: Balanced Scorecard

CSF	Objectives	Initiative	KPI #	Measures	Targets
1. Focus on the Organization's Greatest Risks	<ul style="list-style-type: none"> <li>Strategically monitor and review the comprehensive risk and control framework to ensure clear reporting guidelines and a transparent monitoring process.</li> <li>The annual audit plan will include audits based on the highest priority risks identified by management and verified by OIA.</li> </ul>	Execute the establish standard planning and evaluation processes to identify the organization's highest priority strategic, operational, financial, and regulatory risks and appropriately address them.	1	Number of risks identified by the Risk and Internal Control Committee (RICC) each year.	60 risks/year
			2	Number of RICC risks that are covered by the internal audit function each year.	Six high risk areas/year <b>KPI #1 currently being measured by OIA</b>
			3	Training sessions or involvement with enhancing internal control/risk management knowledge of the organization.	Training sessions held once a year
2. Positive, Sustainable Relationships	<ul style="list-style-type: none"> <li>Establish positive relationships with division management and employees, especially with audit clients.</li> <li>Receive positive annual post-engagement satisfaction and feedback surveys for the majority of audits performed.</li> </ul>	Build collaborative relationships with senior management and their employees to enhance services provided by OIA and promote a positive image.	4	Annual and post-engagement satisfaction survey ratings, both positive and negative, from clients, management, and the audit committee	90% of annual and post-engagement surveys with favorable ratings <b>KPI #2 currently being measured by OIA</b>
			5	Responsiveness to special requests (including from management).	Average response time for special requests will be one business day
			6	Number of requests by management for audit support.	Two special requests biannually <b>KPI #3 currently being measured by OIA</b>
3. Efficient and Effective Audit Processes and Systems	<ul style="list-style-type: none"> <li>Identify the required and recommended practices for all audit services to ensure a consistent approach that adheres to The IIA Standards .</li> <li>Expand internal audit data analytics capacity to enhance testing procedures.</li> <li>Maintain a quality assurance and improvement program (QAIP) to promote and achieve continuous improvement.</li> </ul>	Maintain a policies and procedures manual that defines the methodology for all internal audit assurance and consulting engagements and includes relevant templates for accomplishing that work.	7	Number/average number of recommendations per audit.	Three recommendations per audit <b>KPI #4 currently being measured by OIA</b>
			8	Percentage of completed audits that utilized data analytics and/or other technology.	40% of audits will utilize data analytics/technology
			9	Conformance to policy and Standards, including the results of internal and periodic external quality assessments.	Use of "Conforms with the <i>International Standards for the Professional Practice of Internal Auditing</i> " <b>KPI #5 currently being</b>
4. Adequately Skilled and Knowledgeable Staff	<ul style="list-style-type: none"> <li>Understand the necessary skills to deliver on the OIA mission statement for all areas within the audit universe.</li> <li>Maintain a formalized training and development program for all staff levels.</li> </ul>	Identify the critical skills, create development plans, and develop a sourcing strategy to deliver on the OIA mission statement.	10	Training hours per auditor, including CPE.	40 CPE/year <b>KPI #6 currently being measured by OIA</b>
			11	Number of hours spent in industry or other specialized training.	8 hours of CPE in industry or specialized training
			12	Involvement in professional organizations.	Regular attendance and participation at professional meetings
5. Provide Meaningful Reporting to Stakeholders	<ul style="list-style-type: none"> <li>Maintain a relationship map and communication plan for key stakeholders.</li> <li>Standardize reports for regular communications.</li> <li>Monitor key performance indicators to report on the performance of OIA regularly.</li> </ul>	Increase transparency and performance by providing timely, meaningful, and impactful communications to key stakeholders related to identifying and collecting risks, the results of audit engagements, the implementation status of recommendations, and the progress towards key performance indicators.	13	Actual hours vs. budgeted hours, including if audits were completed within the budgeted timing.	Audit hours per project are within 90% of the budgeted hours <b>KPI #7 currently being measured by OIA</b>
			14	Percentage of issues that are open, closed, or past due the corrective action date.	Open - 40% at fiscal year-end; Closed - 60% at fiscal year-end; Overdue - 10% at fiscal year-end <b>KPI #8a-8b currently being measured by OIA</b>
			15	Percentage of recommendations implemented, including those that were implemented by the corrective action date.	90% of recommendations are implemented.