



KAREN E. RUSHING

Clerk of the Circuit Court and County Comptroller

OFFICE OF INSPECTOR GENERAL CHARTER

Mission and Scope of Work

The mission of the Sarasota County Clerk of the Circuit Court and County Comptroller, Office of Inspector General (OIG) is to provide independent, objective assessments, investigations and other services to assist the Board of County Commissioners and the County Administrator in meeting their stewardship responsibility for the public assets and resources placed in their trust. The goal is to maintain public confidence by fostering and promoting accountability and integrity for efficient, cost-effective operations.

To that end, the OIG will provide independent, objective audits, designed to add value and obtain a reasonable level of assurance that management processes and controls enable reliable financial reporting; assure compliance with applicable laws, regulations, contracts and County policies; and assure County assets and other resources are properly recorded, classified, utilized and safeguarded. Further, the OIG will utilize the Fraud Awareness and Prevention Program to educate County employees to be responsible stewards by training them on the potential for fraud, waste, and abuse; how to identify the warning signs; and where to report suspected cases. Finally, to facilitate accountable, efficient, cost-effective government operations and the prevention, detection, identification, exposure and elimination of fraud, waste, and abuse, investigations will be conducted by the OIG based on allegations.

The scope of the OIG's authority includes any operation under the direction of the Board of County Commissioners (BCC). It also includes other functions, for which the BCC provides financial support as separate entities in its budget, or of which the Board is the ex-officio

governing body. The OIG's authority to audit or investigate does not include the financial or operational activities of other constitutional officers.

The scope of the OIG's work includes the following two general areas:

A. Audit Services:

1. Reviews the reliability and integrity of financial and operating information; and the means used to identify, measure, classify and report such information.
2. Reviews the systems established to ensure compliance with policies, plans, procedures, laws and regulations, which could have a significant impact on operations and reports; and determine whether the organization is in compliance.
3. Reviews the means of safeguarding assets and, as appropriate, verify the existence of such assets.
4. Appraises the economy, efficiency, and effectiveness with which resources are employed for Management's operational control not strictly within the scope of the Financial Statements.
5. Reviews operations or programs to ascertain whether the results are consistent with established objectives and goals, and whether the operations or programs are being carried out as planned.

B. Investigative Services:

1. Evaluates all allegations received by the OIG for the purpose of making a final determination based on investigative activities and conclusion of the fact/finding(s).
2. Notifies the Clerk of the Circuit Court and County Comptroller (Clerk), as applicable, and the County Administrator and other County officials as appropriate, if an investigation substantiates a wrongful act has occurred.
3. Refers to appropriate jurisdictional authority once sufficient evidence has been obtained to evidence reasonable suspicion of criminal activity.

AUTHORITY

By authority of the Constitution of the State of Florida, Article VIII, Section 1. (d), "...the Clerk of the Circuit Court and County Comptroller (Clerk) shall be ex-officio clerk of the Board of County Commissioners, *auditor (emphasis added)*, recorder, and custodian of all county funds."

Pursuant to the legal authority and responsibility cited above, the Clerk and Comptroller has established the Office of Inspector General (OIG) to fulfill the responsibilities of the office as they relate to investigations and the audit functions, other than the pre-audit of disbursements from BCC funds. The Finance Department of the Clerk's office performs the pre-audit function. The responsibilities of the OIG may include post-audit reviews of that function as well.

The Internal Audit Director will serve as the Inspector General (IG) and in the discharge of his/her duties, shall be accountable to:

- Audit County operations, for which the Board of County Commissioners is responsible.
- Report significant issues related to established processes and controls over County activities, for which the Board of County Commissioners is responsible, including potential improvements to those processes, and to provide relevant information concerning such issues.
- Coordinate with, and provide oversight of, other control and monitoring functions (i.e. risk management, compliance, ethics, external audit) as directed by the Clerk and Comptroller.

The Inspector General and staff of the OIG are authorized to:

- Have unrestricted access to all functions, records, property, and personnel of the Board of County Commissioners.
- Allocate resources, set frequencies, select subjects, determine scopes of work, and apply techniques required to accomplish audit/investigation objectives.
- Obtain the necessary assistance of personnel in units of the County where the OIG performs audits/investigations, as well as other specialized services from within or outside the County.

The Inspector General and staff of the OIG are not authorized to:

- Perform any operational duties for the County.
- Initiate or approve accounting transactions external to the OIG.
- Direct the activities of any County employee not employed by the OIG, except to the extent such employees have been appropriately assigned to the OIG or to otherwise assist the OIG.

INDEPENDENCE

To provide for the independence of the OIG's activity, the Inspector General reports functionally and administratively to the Clerk and Comptroller. The Clerk and Comptroller is an elected official and responsible to the citizens and taxpayers of Sarasota County; thereby, the Clerk and Comptroller is considered to be independent. The OIG has no direct responsibility for or authority over any area subject to its audit, review, and investigation. Therefore, the OIG is organizationally independent from the activities it will be auditing, reviewing and investigating. The Inspector General has the authority and responsibility to conduct audits/investigations of the BCC and departments under the County Administrator; and to issue reports thereon.

RESPONSIBILITY

The Inspector General and staff of the OIG have the authority and responsibility to:

- Develop an annual audit plan using an appropriate risk-based methodology, including risks or control concerns identified by management, and submit the plan to the Clerk and Comptroller for review and approval each year.
- Implement the annual audit plan, as approved.
- Revise the Annual Audit Plan, as necessary, to initiate additional/alternate audits/investigations and assist management during the course of the year. Any revisions to the Annual Audit Plan will be submitted to the Clerk and Comptroller for review and approval.
- Initiate reviews, audits, and investigations as deemed appropriate, including guardianship cases.
- Maintain a professional audit/investigative staff who collectively possess sufficient knowledge, skills, experience and professional certifications to meet the requirements of this charter. The Inspector General should hold at appointment, or be required to obtain within a time certain after appointment, certification as a Certified Inspector General (CIG).
- Maintain a quality assurance and improvement program (program), by which the Inspector General assures the operations and activities of the OIG comply with professional standards, as defined in this Charter. The Inspector General will communicate the results of the program to the Clerk and Comptroller, including results of ongoing monitoring at least annually and results of external and periodic internal assessments as they occur.
- Perform County Administration requested consulting services as allowed by professional standards to assist management in meeting its objectives.
- Keep the Clerk and Comptroller informed of emerging trends and successful practices in auditing and investigations.
- Maintain the County's fraud, waste, and abuse hotline.
- Investigate suspected instances of fraud, waste, abuse and inappropriate activity as reported to the OIG, including guardianships.
- Consider the scope of work of the external auditors and regulators, as appropriate, for the purpose of providing optimal audit coverage to the organization at a reasonable overall cost.

PROFESSIONAL STANDARDS FOR AUDIT AND INVESTIGATIVE SERVICES

The Office of Inspector General will meet or exceed the following standards:

1. *International Standards for the Professional Practice of Internal Auditing* of The Institute of Internal Auditors (Auditing Standards). These auditing standards are part of the *International Professional Practices Framework* developed by the Institute of Internal Auditors (IIA). This framework mandates compliance with the IIA's *Core Principles for the Professional Practice of Internal Auditing, Definition of Internal Auditing, Code of Ethics and Auditing Standards*.
2. *Generally Accepted Government Auditing Standards* (GAGAS) issued by the Comptroller General of the United States. These standards provide a framework for conducting high quality audits with competence, integrity, objectivity and independence. Audits performed in accordance with GAGAS provide information used for oversight, accountability, transparency and improvements of government programs and operations.
3. *Principles and Standards for Offices of Inspector General* issued by the Association of Inspectors General. These standards provide a framework to ensure investigations are timely, accurate, objective, fair and useful. The Public expects OIGs to hold government officials accountable for efficient, cost-effective government operations and to facilitate the prevention, detection, identification, exposure and elimination of fraud, waste and abuse.
4. *The Florida Inspectors General Standards Manual* of the Commission for Florida Law Enforcement Accreditation, Inc. These standards provide for a quality assessment process for periodic review of operational and investigatory procedures in order to maintain accreditation.

While this Charter is not intended to fully reiterate the professional standards of audit and investigative practices, it is intended to be consistent with applicable standards and should be interpreted in a manner consistent with those standards.



David Beirau, CIG, CFE, CIGA
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