MISSION AND SCOPE OF WORK

The mission of the Manatee County Clerk of the Circuit Court and Comptroller, Division of Inspector General is to improve the effectiveness of risk management, controls, and governance processes, and preserve public trust by providing independent, objective, and comprehensive audit assurance, consulting, and investigative services designed to add value and improve operations of Manatee County government.

The scope of the Division of Inspector General’s authority includes any operation under the direction of the Manatee County Board of County Commissioners (Board). It also includes other functions for which the Board provides financial support as separate entities in its budget, or of which the Board is the ex-officio governing body. The Division of Inspector General’s authority to audit or investigate does not include the financial or operational activities of other constitutional officers.

The scope of the Division of Inspector General’s work includes, but is not limited to, the following general areas:

- Review the reliability and integrity of financial and operating information and the means used to identify, measure, classify, and report such information.
- Review the systems established to ensure compliance with those policies, plans, procedures, laws, and regulations which could have a significant impact on operations.
- Review the means of safeguarding assets and, as appropriate, verify the existence of such assets.
- Appraise the economy, efficiency, and effectiveness with which resources are employed and review management’s operational internal controls.
- Review 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.
- Investigate suspected fraud, waste, abuse, or other inappropriate activity.
AUTHORITY

By authority of the Constitution of the State of Florida, Article VIII, Section 1 (d), “....the Clerk of the Circuit Court and Comptroller shall be ex-officio clerk of the Board of County Commissioners, auditor, recorder, and custodian of all county funds.” The Constitution of the State of Florida, Article V, Section 16, also specifies that the Clerk of the Circuit Court shall have the duties quoted above.

Pursuant to the legal authority and responsibility cited above, the Clerk of the Circuit Court (Clerk) has established the Division of Inspector General to fulfill the responsibilities of the office as they relate to investigations and auditing functions, other than the pre-audit of disbursements from the Board’s funds. The Finance Department of the Clerk’s office performs the pre-audit function. The responsibilities of the Division of Inspector General may include a post-audit review of that function as well.

The Inspector General is the chief audit executive for the Clerk. In the discharge of his/her duties, the Inspector General shall be accountable to the Clerk to:

- Conduct audits of operations for which the Board is responsible.
- Report significant issues related to the processes for controlling the activities of the Board’s operations, including potential improvements to those processes, and provide information concerning such issues through resolution.
- Coordinate with and provide oversight of other control and monitoring functions (risk management, compliance, security, legal, ethics, environmental, external audit) as directed by the Clerk.

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

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

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

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

To provide for the independence of the Division of Inspector General’s activities, the Inspector General reports functionally and administratively to the Clerk. The Clerk is an elected Constitutional Officer and responsible to the citizens and taxpayers of Manatee County; thereby, the Clerk is considered to be independent of the activities and operations under the Board. The Division of Inspector General has no direct responsibility to, or authority over, any area subject to its audit, review, or investigation. Therefore, the Division of Inspector General is organizationally independent from those areas which it will be auditing and investigating.

RESPONSIBILITY

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

- Develop an annual audit plan using an appropriate risk-based methodology, including risk or control concerns identified by management, and submit the plan to the Clerk for review and approval each year.

- Implement the annual audit plan, as approved.

- Perform audits, projects, and/or investigations outside of the established annual plan to assist management and respond to emerging risks identified during the course of the year.

- Perform consulting services, beyond assurance services, to assist management in meeting its objectives.

- Maintain a professional audit/investigative staff with sufficient knowledge, skills, experience, and professional certifications to meet the requirements of this Charter.

- Maintain a quality assurance program by which the Inspector General assures the operations and activities of the Division of Inspector General comply with professional standards.

- Keep the Clerk 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, and/or abuse.

- Consider the scope of work of external auditors and regulators, as appropriate, for the purpose of providing optimal audit coverage to organizations at a reasonable overall cost.
STANDARDS OF AUDIT AND INVESTIGATIVE PRACTICES

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

*International Standards for the Professional Practice of Internal Auditing (Auditing Standards)* of the Institute of Internal Auditors. These auditing standards are part of the *International Professional Practices Framework* which prescribes mandatory compliance with the *Core Principles for the Professional Practice of Internal Auditing, Definition of Internal Auditing, Code of Ethics, and Auditing Standards*.

*Government Auditing Standards* (GAGAS) issued by the Comptroller General of the United States.

*Principles and Standards for Offices of Inspector General* issued by the Association of Inspectors General.

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. This Charter supersedes the Manatee County Clerk of the Circuit Court Internal Audit Department Charter approved by the Manatee County Board of County Commissioners on December 11, 1990.

Lori Stephens, CPA, CFE
Inspector General

Angelina "Angel" Colonneso
Manatee County Clerk of the Circuit Court & Comptroller

Date: 11/8/2019

Date: 11-8-19