



Internal Quality Assurance Report

Inspector General Department



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LINDA DOGGETT : CLERK OF COURT

Tim Parks, Chief Internal Audit Officer/Inspector General
Sandy Bottone, Senior Internal Auditor/Accreditation Manager
August 8, 2018



Internal Quality Assurance Report



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The Honorable Linda Doggett, Lee County Clerk of Circuit Court & Comptroller

Dear Ms. Doggett,

Enclosed is the Internal Quality Assurance Report for the Inspector General (IG) Department. The Internal Quality Assurance review was performed by team member Sandy Bottone, CPA, Senior Internal Auditor/Accreditation Manager.

In accordance with the guidelines published by the Institute of Internal Auditors and the Association of Inspectors General, we have conducted an Internal Quality Assurance Review. The objectives of the review were to determine if the Inspector General Department follows the *International Standards for the Professional Practice of Internal Auditing* (the Standards) and the *Principles and Standards for Offices of Inspector General* (the Principles), and identify opportunities to enhance its management and work processes

The Standards (noted below) require that the Chief Internal Audit Officer/Inspector General (CIO/IG) must develop and maintain a quality assurance and improvement program that covers all aspects of the internal audit activity. This Internal Quality Assurance Report complies with the Standards.

1310 – Requirements of the Quality Assurance and Improvement Program

The quality assurance and improvement program must include both internal and external assessments.

1311 – Internal Assessments

Internal assessments must include:

- Ongoing monitoring of the performance of the internal audit activity; and
- Periodic self-assessments or assessments by other persons within the organization with sufficient knowledge of internal audit practices.

1320 – Reporting on the Quality Assurance and Improvement Program

The chief audit executive must communicate the results of the quality assurance and improvement program to senior management and the board.

Sincerely,

A handwritten signature in blue ink, appearing to read "Tim Parks".

Tim Parks, CIA, CIG
Chief Internal Audit Officer/Inspector General
Inspector General Department

A handwritten signature in blue ink, appearing to read "Sandy Bottone".

Sandra (Sandy) Bottone, CPA
Senior Internal Auditor/Accreditation Manager
Inspector General Department

TJP/GK



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Synopsis

The Inspector General (IG) Department implemented and maintains a Quality Assurance and Improvement Program (QAIP). Management performs ongoing monitoring of the quality of internal audit activities by integrating periodic self-assessments and external assessments.

The following internal assessment is presented in accordance with the Institute of Internal Audit (IIA) Standards that require internal audit departments to develop and maintain a QAIP that includes both internal and external assessments.¹ The objective of the internal and external assessments is to evaluate the internal audit activity's conformance with the IIA's Definition of Internal Auditing, Standards, Code of Ethics, and Core Principles. The IIA Standards require the results of these periodic assessments to be communicated to those charged with governance at least annually. External assessments must be conducted at least once every five years.

Sandra Bottone, CPA, Senior Internal Auditor/Accreditation Manager performed this internal assessment. Sandra meets or exceeds the qualifications to perform an internal assessment per the Standards.

Background

The Lee County Clerk of Circuit Court & Comptroller's IG Department attained Inspector General Accreditation from the Commission of Florida Law Enforcement Accreditation (CFA) in February 2016. The accreditation was the result of significant time and effort spent during 2014-2016 on building the necessary structure to attain accreditation through compliance with *The Association of Inspectors General, Principles and Standards for Offices of Inspector General (Green Book)*. The next CFA assessment must be scheduled by the last quarter of 2018 to meet the CFA's three-year accreditation requirement.

In December 2016, the IG Department was peer reviewed by the Association of Inspector General for conformance to *The Institute of Internal Auditors (IIA) International Standards for the Professional Practice of Internal Auditing (Red Book)*. The AIG Peer Review Team (PRT) evaluated and reviewed the work of the IG Department covering the period from April 1, 2014 through September 30, 2016. The IG Department met all relevant AIG and IIA standards for the period under review. The next Red Book peer review must be scheduled by the last quarter of 2021 to meet the IIA's five-year external review requirement.

¹ IIA International Standards for the Professional Practice of Internal Auditing, Standard #1310 – Requirements of the Quality Assurance and Improvement Program.



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Scope and Methodology

In order to assess the progress that the IG Department has made in regards to conformance with the Standards since becoming accredited, a review of the completed 2018 audits, and the 2017 audits that were not reviewed in the 2017 Quality Assessment was performed. A total of nine audits were reviewed; six audits from the 2017 Audit Plan, two audits from the 2018 Audit plan, and one consulting project that was added to the 2018 Audit Plan. Using the Audit Organization Description of Quality Control System – 2017 Revised Red Book Standards, the audits were reviewed to assure conformance with the Standards. A detailed testing spread sheet was used to compare each audit to the individual standards.

Opinion

Over the past year, there have been no staffing changes. The staff works as a cohesive team and is open to suggestions for improvement within the Department. Management has continued training within the Department and with input from staff members, enhancements have been made to the TeamMate standard audit template. These efforts have resulted in all audits meeting the standards of the 2017 Revised Red Book Standards.² There are no areas for consideration at this time.

CIAO/IG General Response

The management team within the Inspector General Department is continually reviewing and updating our policy and procedures manuals, as well as audit and investigative templates as necessary. We have updated the TeamMate audit program to ensure all projects conform to the International Standards for the Professional Practice of Internal Auditing (the Standards) and the Principles and Standards for Offices of Inspector General (Principles). We continue to strengthen our Quality Assurance and Improvement Program by better identifying the resources required to maintain the program.

We are pleased that Sandra Bottone is leading the QAIP as Accreditation Manager. We believe that our team members provide the IG Department with high quality talent, and they contribute to our team culture of conformance with all applicable professional standards.

² The Red Book was revised as of January 1, 2017. The IG Department audits performed as of that date are in conformance with the International Professional Practices Framework (IPPF) – 2017 Edition.