



Internal Quality Assurance Report

Inspector General Department



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LINDA DOGETT : CLERK OF COURT

Tim Parks, Chief Internal Audit Officer/Inspector General
Sandy Bottone, Senior Internal Auditor/Accreditation Manager
July 13, 2020



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, CIGA, 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 that reads "Tim Parks".

Tim Parks, CIA, CIG, CIGI, CGI
Chief Internal Audit Officer/Inspector General
Inspector General Department
TJP/GK

A handwritten signature in blue ink that reads "Sandy Bottone".

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



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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 (Standards) that require internal audit units 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, CIGA, 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 (LCCC) IG Department attained Inspector General Accreditation from the Commission of Florida Law Enforcement Accreditation (CFA) in February 2016, and re-accreditation in February 2019. The accreditation and re-accreditation is the result of significant time and effort spent on building, maintaining, and improving 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 2021 to meet the CFA's three-year accreditation requirement.

In December 2016, the IG Department was peer reviewed by the Association of Inspector General (AIG) 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. Due to the coronavirus disease 2019

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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(COVID-19) global pandemic the AIG Peer Review scheduled for August 2020, with the approval of the PRT, has been postponed to a future date to be determined.

Scope and Methodology

In order to assess the IG Department's conformance with the Standards, a review was performed of the completed 2020 audits, and the 2019 and 2018 audits that were not reviewed during the 2019 Quality Assurance Assessment. A total of eighteen audits were reviewed; two audits from the 2018 Audit Plan, twelve audits from the 2019 Audit plan, and four from the 2020 Audit Plan. Using the IIA's *Quality Assessment Manual for the Internal Audit Activity* as a guide, the audits were reviewed to assure conformance with the Standards. A detailed testing spreadsheet was used to compare each audit to the individual Standards.

In 2019, we expanded the review to cover Investigations and Guardianship Cases. Although not a requirement, the review procedure was implemented in order to identify and expand on areas of improvement. Two closed investigative cases and twelve guardianship cases were reviewed in 2020.

Opinion

The COVID-19 global pandemic has placed many restrictions on workforces around the world. The LCCC IG Department has had a work from home (WFH) environment in place for many years, which provided the team with a seamless transition to a full-time WFH environment. The team continues to collaborate and work as a cohesive group with "business as usual" operations. They have access to multiple communication applications; including Skype, Instant Message, E-Mail, Conference Bridge, Telephone, and Zoom video meetings.

Management continues to embrace the continuous improvement process (Kaizen) model, and team members are open to suggestions for improvement within the Department. This approach proactively aids to monitor, develop, and mature the growth and progress made within the Department. Along with input from team members, enhancements continue to be made to the TeamMate standard internal audit template, the TeamMate IG user's manual, and related report templates. These efforts have resulted in all audits conforming to the standards of the 2017 Revised Red Book Standards.²

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.



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Within the past year, one internal auditor position was vacated. This position remains open due to a hiring freeze implemented due to COVID-19 restrictions.

CIAO/IG Response

The LCCC IG Department is proud to note that we have been able to maintain a business as usual approach to our work during the COVID-19 pandemic. We believe that the Department retains high quality talent, and the entire team contributes to our culture of conformance with all applicable professional standards; even during extremely challenging times. We are pleased that Sandra Bottone is leading the QAIP as Accreditation Manager.

Our team strives 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 believe that the upcoming external peer review will validate our efforts to maintain conformance to the Standards and Principles.