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Clerk & Comptroller
Pasco County, FL



INSPECTOR GENERAL CHARTER

MISSION

The mission of the Inspector General Division is to preserve the public trust and improve government by providing independent, comprehensive audits, and investigations designed to add value and improve the operations of the Board of County Commissioners (BCC) and the Clerk & Comptroller. The Division will conduct investigations to monitor compliance with the Board of County Commissioners' Career Service Manual and the Clerk & Comptroller's Fraud and Ethics Policies. It is the intent of the Division to promote awareness of the potential for fraud, waste, and abuse throughout the County, provide guidelines, and assist with the development of adequate internal controls and systems.

AUTHORITY

This authority has been granted to the Clerk & Comptroller by the Constitution of the State of Florida, Article V, Section 16 and Article VIII, Section 1 (d). The duties specified include ex-officio clerk of the board of county commissioners, auditor, recorder, and custodian of all county funds.

SCOPE

The scope of the Inspector General Division's authority includes any operation under the direction of the BCC and the Clerk & Comptroller. It also includes other functions for which the BCC provides financial support as separate entities within its budget or of which the Board is the ex-officio governing body, with the exclusion of other constitutional officers.

The scope of the work includes the following two general areas:

- A. Audit Services
 - 1. Review the reliability and integrity of financial and operating information, including the means used to identify, measure, classify, and report such information.

2. Review the systems established to ensure compliance with those policies, plans, procedures, laws, and regulations which could have a significant impact on operations and reports. In cases where compliance may be in question, suggest ways to make corrections.
 3. Review the means of safeguarding assets and, as appropriate, verify the existence of such assets.
 4. Appraise the economy, efficiency, and effectiveness with which resources are employed, as well as, management's operational control within and outside of the scope of financial statements.
 5. 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 approved and/or planned.
- B. Public Integrity Investigations
1. Investigate any suspected inappropriate activity as defined in the BCC's Career Service Manual or the Clerk & Comptroller's Fraud and Ethics Policies.
 2. If any investigation substantiates that a fraudulent act has occurred, the Clerk & Comptroller will notify the BCC.
 3. If any substantiated fraudulent act has criminal implications, the Clerk & Comptroller will consult with law enforcement agencies as necessary to assist in the preparation and presentation of criminal findings in a court of law.
 4. The Inspector General Division staff members are authorized by the Clerk & Comptroller to perform investigations and, for that purpose, may administer oaths and compel the production of books, papers, and other evidence material to said inquiries.

RESPONSIBILITIES

Pursuant to the legal authority and responsibility cited above, the Clerk & Comptroller has established the Inspector General Division to fulfill the responsibilities of the office as it relates to investigations and auditing functions, not to include the pre-audit of disbursements from BCC funds which will continue to be performed by the Finance Division of the Clerk & Comptroller's Office. The Inspector General Division responsibilities include a post-audit review of that function.

The Inspector General appointed to lead the Inspector General Division shall be accountable to the Clerk & Comptroller to perform the following functions:

- Conduct audits of operations of the BCC and the Clerk & Comptroller's Office.
- Report significant issues related to the processes for controlling the activities of the Board of County Commissioners' operations and the Clerk & Comptroller's Office, 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, ethics, environmental, external audit) as directed by the Clerk & Comptroller.

To perform the duties of the Inspector General Division, staff members must have the following:

- 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 within the County where they perform audits/investigations, as well as other specialized services from within and outside the County.

RESTRICTIONS

The Inspector General Division staff members are restricted from the following:

- Performing any operational duties for the County.
- Initiating or approving accounting transactions external to the Division.
- Directing the activities of any County or Clerk & Comptroller employee not employed by the Division except to the extent such employees have been appropriately assigned to the Division or to otherwise assist the Inspector General Division.

INDEPENDENCE

To provide for the independence of the Inspector General activity, the Inspector General reports functionally and administratively to the Clerk & Comptroller. The Clerk & Comptroller, as County Auditor, communicates with the Board of County Commissioners and other agencies as necessary. The Division has no direct responsibility to, or authority over, any area subject to its audit, review and investigation. Therefore, the Division is organizationally independent from those areas which it will be auditing, reviewing and investigating.

ACCOUNTABILITY

The Clerk & Comptroller will work with the Inspector General Division to facilitate the following:

- Development of a flexible annual audit plan using appropriate risk-based methodology, including any risks or control concerns identified by management.
- Implementation of the annual audit plan and initiation of other audits/investigations as needed.
- Maintenance of a professional audit/investigative team with 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.

- Establishment of a quality assurance program by which the Inspector General assures the operations of audit and investigative services.
- Performance of consulting services, beyond Inspector General's assurance services, to assist management in meeting its objectives. Examples may include facilitation, process design, training, and advisory services.
- Inform Clerk & Comptroller of emerging trends and successful practices in auditing and investigations.
- Maintenance of a fraud, waste, and abuse hotline and conduct investigations as indicated in the circumstances.
- Investigation of suspected instances of fraud.

STANDARDS OF AUDIT AND INVESTIGATIVE PRACTICES


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

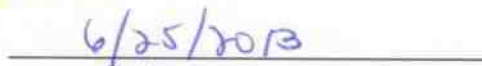
1. *International Standards for the Professional Practice of Internal Auditing* of The Institute of Internal Auditors (Auditing Standards). These auditing standards are part of the *International Professional Practices Framework*. This framework prescribes mandatory compliance with the *Definition of Internal Auditing, Code of Ethics and Auditing Standards*.
2. *Principles and Standards for Offices of Inspector General* of the Association of Inspectors General.

While this Charter is not intended to fully reiterate the 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. Standards not directly incorporated into this Charter shall nonetheless be fully and appropriately applicable to the Inspector General Division.


 Patrice Monaco, Inspector General


 Date


 Paula S. O'Neil, Ph.D.
 Pasco County Clerk & Comptroller


 Date