



**Association of Inspectors General
524 West 59th Street, 3532N
New York, New York 10018**

July 21, 2021

The Honorable Patrice M. McBride
Inspector General
Pasco County Clerk & Comptroller Office of Inspector General
14236 Sixth Street, Suite 201
Dade City, Florida 33523

Dear Inspector General McBride,

The Association of Inspectors General (AIG) performed a limited scope peer review of the Pasco County Clerk & Comptroller Office of Inspector General Audit Division (Audit Division) at your request. The Peer Review Team (Team) evaluated the work of this Division for the period of October 1, 2020 through April 30, 2021. The Team periodically performed the virtual peer review from April 1, 2021 through July 13, 2021. The peer review assessed the work of the Audit Division for compliance with the International Standards for the Professional Practice of Internal Auditing (Red Book) issued by the Institute of Internal Auditors (IIA). These standards are consistent with the qualitative standards which the Audit Division operated under throughout the review period.

The two-person Team consisted of the following individuals:

1. Erica Smith, Deputy Inspector General – Audit Division
City of New Orleans Office of Inspector General
2. Flora Miller, Peer Review Committee Chairwoman
Office of Inspector General - Department of Children and Families

On behalf of the Team, I am pleased to advise that we found no reportable instances of failure to meet these standards. There are no limitations or qualifications on our opinion. It is the unanimous conclusion of the Team that the Audit Division met all relevant IIA standards for the period under review.

The remainder of this letter sets forth the purpose, scope, and methodology of the peer review.

Purpose

The Team conducted an independent, qualitative review of the operations of the Audit Division of the Pasco County Clerk & Comptroller Department of Inspector General and focused on compliance with agreed-upon standards.

Scope

The peer review included the Audit Division's operations, resulting work products, and related audit workpapers chosen from closed audits during the scope period. The scope period also included the Audit Division's compliance with their relevant policy and process manuals and procedural guides; staff qualifications; and professional training requirements. Lastly, the peer review assessed supervisory review and quality control processes over the work product, reporting of results, and the Audit Division's relationship and communications with outside agencies. For this last step, the Team met with external stakeholders with whom the Audit Division frequently work, or who are the recipients of the Audit Division's work products.

Method

The Peer Review Team generally followed the Peer Review/Qualitative Assessment Review Checklists developed by the AIG. These Checklists are based on the IIA Quality Standards. The Team also used their own professional experience as senior managers of various Offices of Inspectors General and their knowledge of and familiarity with best practices within the Inspector General community.

Prior to the virtual review, the Team requested information from the Audit Division, including but not limited to policy and procedures manuals, closed audit files, a list of issued reports, and a list of external stakeholders. The Team used this information to select the work products and related audit documentation that were ultimately reviewed.

On February 24, 2021, the Team held an entrance conference with you and your team, during which time we explained the peer review scope, methodology, limitations, and proposed schedule. On March 12, 2021, we delivered our request for sample review materials. During the virtual peer review, the peer reviewer conducted fieldwork through interviews of Audit Division staff and examination of the selected audit files.

The Team also reviewed the personnel files of current Audit Division employees and their Training and Continuing Education files. We also reviewed all relevant policy and process manuals and procedural guides. All file requests were met fully and timely.

The Team conducted all interviews in confidence and without any limitation on scope or time. Reviewers requested follow-up interviews and explanations, as well as any supplemental documentation, and the Audit Division graciously accommodated the Team.

The Team also independently chose several external stakeholders to interview. Meetings were arranged between the peer reviewers and the external stakeholders for the purpose of evaluating agency cooperation, effectiveness, and responsiveness. Stakeholders included representatives from the Pasco County Clerk of Court and Comptroller and the Board of County Commissioners.

Finally, the Team held an exit conference with you and your team on July 16, 2021, during which time the Team shared its conclusion that the Audit Division fully complied with IIA standards. Team members provided you with our observations and opinions gathered during the review. During the exit conference, Team members elaborated on the observations made during the peer review. Team members also provided several observations that did not limit or qualify the opinion of the peer review, but were shared with you and your team as possible areas of consideration going forward.

On behalf of the AIG, I want to thank you for the confidence placed in the AIG by requesting that we conduct this review. On behalf of the Peer Review Team, we would like to acknowledge and thank you and your designee, Erika Hendricks, for all of your efforts in the coordination and planning of this event and for ensuring that we were provided with the necessary records and tools for a thorough and smooth review. Lastly, on behalf of the Team, we would like to recognize that in all of our interactions with your staff, we were shown the respect and cooperation that is the hallmark of a professional staff truly interested in a full and open review of their work. At the same time, this has been a learning experience for each member of the Team, for which we wish to convey our sincerest thanks.

Please feel free to contact me or any member of the Team if you have any questions.

Yours truly,



Erica D. Smith
Pasco County Clerk & Comptroller Office of Inspector General Peer Review Team
Leader, Association of Inspectors General
City of New Orleans – Office of Inspector General

cc:

Flora Miller, Peer Review Committee Chairwoman
Office of Inspector General - Department of Children and Families