

SECTION: 1.8
SUBJECT: Office of Inspector General
AUTHORITY: Executive Director; Section 20.055, Florida Statutes

Policy:

The Office of Inspector General (OIG) shall conduct independent and objective audits, investigations and reviews of agency programs in order to promote accountability, integrity, and efficiency in government. The audit function includes internal financial, compliance, electronic data processing, performance audits, and management reviews of all Commission programs and activities. OIG investigations are designed to deter, prevent and eradicate fraud, waste, mismanagement, misconduct, or other abuses. These investigations include complaints brought pursuant to the Whistle-blower's Act, ss.112.3187, 112.3188, 112.3189, 112.31895, F.S. The OIG shall also receive and investigate Ombudsman calls pursuant to S. 1.30, Internal Management Policies and Procedures (IMPP).

The Inspector General keeps the Executive Director informed concerning fraud, abuses, and deficiencies relating to programs and operations administered or financed by the Commission, recommends corrective action concerning fraud, abuses, and deficiencies, and reports on the progress made in implementing corrective action. The OIG reviews, as appropriate, rules relating to the programs and operation of the Commission, and makes recommendations concerning their impact. The OIG advises, assesses and reviews agency performance measures, standards, and procedures for the evaluation of Commission programs.

It shall be the policy of the Commission to have all formal and serious investigations conducted by the Investigative section of the OIG. This does not preclude directors from initiating informal administrative investigations or inquiries into less serious issues or performance matters that arise during the normal course of operations. Managers are encouraged to pursue the quickest and most efficient course to address minor administrative violations and performance matters at the lowest management level with the authority to take the necessary steps to correct the problem.

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1.8.1 Scope

This policy shall apply to all complaints or allegations of Commission employee misconduct received from any source. This includes reports of state vehicle accidents, use of force incidents, and administrative investigations directed to the OIG. This policy shall also establish and govern the OIG internal audit function.

1.8.2 References

Section 20.055, Florida Statutes, establishes and defines the role of the Office of Inspector General in each state agency. That role is to promote accountability, integrity, and efficiency in government by evaluating agency programs, coordinating internal audits, investigations and management reviews, and working closely with the Executive Director, Auditor General, and the Governor's Chief Inspector General.

The Whistle-blower's Act, ss. 112.3187 through 112.3189, F.S., assigns investigative responsibilities to agency Inspectors General to receive and investigate whistle-blower complaints. Section 112.3189, F.S., identifies the investigative procedures an Inspector General must follow upon the receipt of whistle-blower information.

Section 112.532-112.533, F.S., specifies requirements concerning the receipt and processing of complaints filed against law enforcement officers. Agencies employing law enforcement officers must establish and operate a system for the receipt, investigation and determination of complaints. Collective bargaining agreements with the state of Florida also include requirements for investigating complaints filed against state employees.

The OIG hereby adopts the generally accepted principles and quality standards, formally approved by the Association of Inspectors General on 16 May 2001, insofar as they do not conflict with state statute, regulation, executive order, or other policy of this office.

1.8.3 Definitions

- A. Classifications of Closed Cases** - Final determination about allegations based on investigative activities.
- B. Exonerated** – The alleged conduct occurred, but was lawful and proper.
- C. Unfounded** – There was no evidence identified in the investigation to support the allegation made in the complaint.

- D. Not Sustained** – There was insufficient evidence to prove or disprove the allegation.
- E. Sustained** – The allegation was supported by proper and sufficient evidence.
- F. Policy Failure** – The alleged actions occurred, but were not addressed by agency policy.
- G. Complete** – Used for instances where no specific wrongdoing was alleged.
- H. Complaint** – All verbal or written information alleging employee misconduct, fraud, waste, mismanagement, and other abuses coming from any source to the Commission’s attention.
- I. Corrective Actions** – Actions such as counseling, training, or reassignment taken by a supervisor in response to a sustained finding.
- J. Disciplinary Action** – Action taken against an employee in accordance with the Commission's Standards of Conduct. This includes oral and written reprimands, suspension, demotion or dismissal.
- K. Inquiry** – An assessment of an allegation or complaint to determine whether there is credible, factual information to reasonably suspect that an administrative violation or violation of law has occurred. An inquiry may involve limited questioning of witnesses, review of relevant documentation and assessment of credibility.
- L. Formal Investigation** – An official review and evaluation of information relative to any suspected violation of agency policy or procedure where sufficient information exists to reasonably believe that the employee may have committed the violation. It is conducted in accordance with procedures adopted by the OIG.
- M. Misconduct** – Any act of noncompliance with Commission policy and procedures, state law, or the laws, rules or ordinances of any jurisdiction whether city, county, state or federal that may result in suspension, demotion or dismissal from employment. Employee misconduct may include violations of the Commission’s disciplinary standards that are found in the IMPP. Misconduct does not include discipline that is issued by a supervisor based solely on the performance of the employee’s duties.
- N. Whistle-blower Information** – Any violation or suspected violation of any federal, state, or local law, rule, or regulation committed by an employee, agent of an agency, or independent contractor, which creates and presents a substantial and specific danger to public health, safety, or welfare; an act or suspected act of gross mismanagement, malfeasance, misfeasance, gross waste of public funds, or gross neglect of duty committed by an employee, agent, or independent contractor. See s. 112.3187, F.S.

1.8.4 Investigation Jurisdiction

- A.** The OIG shall coordinate the investigation of all complaints alleging misconduct on the part of any Commission employee, pursuant to the procedures contained in this subsection. The organizational unit (*e.g.*, Division, Office, Inspector General) responsible for investigating a complaint will vary with the type of complaint. However, all investigations will be coordinated with the OIG. Pursuant to the authority contained in section

20.055, F.S., the OIG retains the jurisdiction to be the sole investigative entity on any complaint received by the agency.

- B.** The Divisions/Offices will be responsible for investigating minor complaints as described in s.1.8.5(C) of this procedure, and for conducting inquiries whenever they receive information alleging employee misconduct.
- C.** The OIG shall conduct investigations into misconduct allegations involving major complaints as described in s. 1.8.5(E) and when:
 - 1. A criminal violation is alleged to have been committed by an employee whether on or off duty, or an employee is the subject of a criminal investigation by another agency;
 - 2. A Whistle-Blower violation is alleged;
 - 3. The Executive Director or Inspector General determines an investigation is warranted;
 - 4. The alleged misconduct crosses divisions/office lines.
- D.** In addition, the OIG shall supervise investigations concerning:
 - 1. Sexual harassment complaints, pursuant to s. 6.1.6(B) (38), IMPP, s. 6.31, IMPP. The OIG shall coordinate the investigation with the Commission's Human Resources Office.
 - 2. The excessive use of force by Commission law enforcement personnel;
 - 3. Investigations pursuant to the Division of Law Enforcement's General Order regarding the use of force and/or the discharge of a firearm under the following circumstances:
 - a. Anytime an employee fires a weapon or uses any other degree of force, and injures a person;
 - b. A firearm is discharged in the direction of a person to be arrested;
 - c. A firearm is discharged at an occupied vehicle, business, or dwelling;
 - d. Accidental or negligent discharge of a firearm.
 - 4. Use of force incident reports, as specified in Division of Law Enforcement General Orders. The Division Director or his or her designee shall submit a completed copy of the Use of Force Report to the OIG for logging, review, and retention.
 - 5. The discharge of a firearm by an agency employee not in the Division of Law Enforcement under the following circumstances:
 - a. Anytime an employee fires a weapon and injures a person;
 - b. A firearm is discharged in the direction of a person;
 - c. A firearm is discharged at an occupied vehicle, business, or dwelling;
 - d. Accidental or negligent discharge of a firearm.

1.8.5 Filing Complaints

A. Reporting a Complaint

- 1. Any employee who observes, is aware of, or receives a complaint from any source alleging employee misconduct shall promptly notify his or her Director and the OIG, regarding the alleged misconduct. All complaints shall be forwarded in writing (e-mail acceptable) to the OIG.

B. General Provisions for Complaint Intake, Assessment and Assignment

1. All complaints of employee misconduct that may result in disciplinary action against a Commission employee at the suspension or dismissal level shall be recorded using an internal complaint form.
2. Prior to the investigation, the complaint will be forwarded to the OIG, where a complaint number will be assigned. The OIG shall maintain an electronic data base of all complaints and their disposition. The complaint will then be investigated at the direction of the OIG.
3. The electronic data base shall track at a minimum, the type of case initiated, assigned investigator, date assigned, summary or listing of allegation and current status.
4. The OIG shall review new complaints on a weekly basis and determine their disposition; whether they are categorized as an inquiry and need more information from the division/office or whether they shall be investigated either by the division/office or the OIG in accordance with this policy.
5. Written notification of the disposition (assignment or referral) of the complaint shall be provided to the complainant, if known.
6. The intake, assessment and assignment process should be completed within seven working days. Any extensions shall be documented for approval by the Director of Investigations or Inspector General.

C. Minor Complaints

1. Minor complaints may be handled by division/office staff, if appropriate, and may be assigned a complaint number after resolution of the complaint. Minor complaints may include the following:
 - a. Citizen complaints which may be resolved in the initial contact, including those which are unfounded;
 - b. Routine disciplinary actions by a supervisor which clearly will result in an oral or written reprimand only. (Supervisors contemplating the imposition of any disciplinary action are responsible for clearing that action through the Human Resources Office)
 - c. Other examples of minor complaints may include: Complaints of rudeness, use of obscene or profane language, personal appearance, and improper operation of a state vehicle/vessel.
2. The OIG shall render technical assistance to any supervisor who requests it to complete his/her minor complaint.

D. Performance Issues

1. The OIG will supervise or conduct investigations regarding performance issues where there has been a previous suspension of the subject, or there is potential for demotion, or termination of the subject.
2. The OIG will provide assistance when requested.

E. Major Complaints

An investigation into a major complaint is undertaken in accordance with a specific set of procedures set forth by the OIG. Major complaints include when the employee is accused of criminal misconduct and other alleged acts of administrative misconduct that may result in suspension, demotion or dismissal. Major complaints shall be investigated by the OIG.

F. Anonymous Complaints

1. The OIG will receive anonymous complaints.
2. A limited investigation may be taken on anonymous complaints, unless:
 - a. The complaint alleges criminal misconduct; There is independent evidence available, such as agency records, which may be used to review the allegation;
 - b. The complaint is referred to the Commission from the Comptroller's "Get Lean" hotline, or constitutes a Whistle-Blower complaint pursuant to s. 112.3187-3189, F.S;
 - c. The OIG determines that an investigation is likely to obtain corroborating evidence to sustain the allegation;
 - d. The allegation is made by a Commission employee pursuant to the Ombudsman program as outlined in Section 1.30, IMPP, and the caller chooses to remain anonymous.

1.8.6 Investigative Procedures

A. General Provisions for Investigating Complaints

1. Personnel receiving minor complaints against employees of the agency shall immediately refer the complaint to his or her Director. Major complaints shall immediately refer the complaint to his or her director and the OIG.
2. Complaints may initially be worked as inquiries. If while conducting an inquiry, the investigating supervisor cannot establish a reasonable belief that a policy violation has occurred, the complaint may be concluded at the inquiry level. An inquiry will be assigned a case number ending with "Q".
3. If during the inquiry stage, the investigating supervisor establishes a reasonable belief that a policy violation may have occurred, that supervisor may request or conduct a formal investigation, depending upon whether the complaint is a minor or major complaint pursuant to this policy.
4. All investigations, whether originating from a citizen, supervisor, or employee, will be conducted in a manner consistent with current law, rules, policies, and collective bargaining agreements.

B. Investigative Steps

1. Determine the subject employee's rights (e.g., Bargaining Unit Agreement, Law Enforcement Officers' Bill of Rights) and the complainant's rights (e.g., Whistle-blower's Act, Ombudsman call). [See: Section 1.8.7, IMPP].
2. If the assessment of an allegation or complaint as an inquiry establishes a reasonable belief that a policy violation has occurred, the inquiry will become a formal investigation, thereby triggering the application of the Law Enforcement Officers' Bill of Rights. A sworn law enforcement officer shall be advised of his/her rights as well as the rights contained in the bargaining unit contract as outlined below.

3. A determination shall be made if the subject employee should be removed from duty or continue in the same workplace during the investigation. Such decision shall be made by the subject employee's Director in conjunction with Human Resources and the General Counsel, with regard to the requirements of Rule 60L-34.0071, Florida Administrative Code, which states an employee under formal investigation for violation of a rule or statute for which dismissal is a penalty, shall temporarily be assigned other duties if deemed advisable by the agency, or placed on administrative leave if the employee's absence from the work location is essential to the investigation. The agency shall report in writing to the Department of Management Services whenever it grants such leave.
4. Prior to a formal interview, the employee will be notified in writing (memorandum, letter or e-mail) that the employee is the subject of an internal investigation unless such notification is precluded by law or the nature of the allegation warrants a delay of such notification. The notification, when made, should briefly state the allegation(s) and the employee's rights and responsibilities relative to the investigation. A record of this notification shall be retained in the investigative case file.
5. The investigation will be conducted with full regard for the subject's rights and high professional standards.
6. All investigations conducted by the OIG shall include a written Investigative Plan submitted by the assigned investigator to the Director of Investigations or Inspector General for approval. The Investigative plan shall include, at a minimum, the elements of the complaint and the potential violation(s). Updates to the investigative plan shall be submitted to the Director of Investigations or Inspector General for approval, as necessary.
7. When a criminal allegation is made against any employee, or when any allegations made against Senior Management or Select Exempt personnel, the OIG will personally advise the Executive Director. In criminal matters, the prosecutor with the proper jurisdictional authority shall be consulted, as well as notification made to the appropriate law enforcement agency. The Florida Department of Law Enforcement shall be notified of suspected criminal activity that is reported pursuant to a Whistle-blower complaint.
8. The OIG shall seek legal advice from the Office of General Counsel as needed and coordinate with the Human Resources Office and other offices as appropriate.
9. Prepare a final case file with all applicable information to include, the Internal Complaint Form, completed investigative report with documented investigative activities, investigative case plan, interview files, evidence/exhibits and case supporting materials, and any other appropriate investigation related documents. Case files shall be prepared electronically, with all exhibits converted to digital format if necessary, so as to create a complete electronic case file/report. Hard copies of the case file/report shall be maintained in a secure location in the OIG.

- 10.** All complaint related documents created when a complaint is investigated at the supervisory level outside of the OIG, shall be forwarded to the OIG for storage, including all recorded interviews.
- 11.** When practical, all investigative activities should be completed within 90 days. Any investigation that will exceed 90 days shall require written approval of the Director of Investigations or the Inspector General. Investigations of complaints against law enforcement officers shall comply with the time provisions of s. 112.532(6), F.S., and the bargaining unit contract. Complaints that result in sustained findings of policy violation shall be handled in accordance with established disciplinary procedures.
- 12.** At the discretion of the OIG, the following resources may be used in internal investigations:
 - a.** Medical or laboratory examinations, consistent with the law regarding the confidentiality of medical records.
 - b.** Photographs of employees.
 - c.** Photo lineups.
 - d.** Financial disclosure statements, consistent with the law regarding confidentiality of personal information.
 - e.** Instruments for the detection of deception, consistent with law and the bargaining unit contract with respect to sworn law enforcement officers.
- 13.** The completed investigative report shall include at a minimum,
 - a.** Major sections to include a predicate, investigative activity, allegations, findings and recommendations when applicable;
 - b.** Documentation that the proved or disproved allegations are based on developed facts related to governing directives and/or policies; and,
 - c.** An attestation that the investigation was conducted in compliance with the Quality Standards for Investigations found within the Principles and Standards for Offices of Inspector General.
- 14.** The Inspector General shall review and approve in writing each investigative report. Approval by the Inspector General means that the report and investigation complied with the Investigative procedures as set forth in s. 1.8.6 IMPP and the OIG Internal Policy Manual. Approval by the Inspector General shall also mean that the conclusions in the investigative report are supported by sufficient, competent, and relevant evidence, has logical, sensible relationships to the allegation and that the investigative methods have been met.
- 15.** The completed investigative report will be submitted by the OIG to the Executive Director and/or the subject employee's Director. Upon review of the investigative report, the Director of the subject employee may request a closure conference with the Inspector General and the investigative staff to discuss the case findings. This conference will be held to answer management's questions about the case and case findings/conclusions. Recommendations of corrective or disciplinary action are not a function of the OIG.
- 16.** The complainant and the subject employee shall be notified in writing (or e-mail) of the outcome of the investigation.

17. For cases handled by a division/office, the assigned Director or designee shall:
- a. Notify the employee about the outcome of the investigation and the action to be taken, if any.
 - b. Return copies of all investigative documents to the OIG for file maintenance after the conclusion of any disciplinary action.
 - c. Provide the OIG with a copy of any discipline taken, within ten days after notification is made to the employee. If no action is taken, a memo/e-mail to the OIG is sufficient.
 - d. OIG investigative reports in the custody of a division/office shall be securely maintained and not left unattended. Only those persons authorized by the director shall review such reports.

1.8.7 Protection of Subject and Complainant Rights

A. General Provisions Concerning Subject Rights:

1. An individual conducting an investigation must determine the subject's employee status (i.e., Career Service, sworn law enforcement officer) in order to know the specific rights of that employee. The rights accorded to that employee must be observed and protected throughout the investigation.
2. Under no circumstances shall an employee be interviewed without proper notification of the nature of the complaint. Questioning of employees shall be conducted in a professional manner and statements from employees shall not be coerced.
3. Employees who are subjects of non-criminal internal investigations are required to answer truthfully all questions specifically and directly related to the performance of their official duties or fitness for office. Refusal to answer, or answers which are untruthful or that omit any material fact may lead to disciplinary action that may result in dismissal of the employee from the Commission.
4. Other employees called in as witnesses for interviews concerning pending investigations shall answer all questions truthfully. Refusal to answer, or providing answers which are untruthful or that omit any material fact may lead to disciplinary action that may result in termination, pursuant to s. 6.1.2(23) of the agency's Disciplinary Standards.

B. Special Provisions Regarding Career Service Employees:

Employees who are members of the American Federation of State, County and Municipal Employees (AFSCME) collective bargaining unit must be afforded their rights under the AFSCME master contract. This master contract provides that each member is entitled to have a union representative present to advise and assist the employee during any investigative interviews in which the employee is being questioned relative to alleged misconduct of the employee, or during a predetermination conference in which suspension or dismissal of the employee is being considered.

C. Special Provisions Regarding Sworn Law Enforcement Officers:

1. Sworn law enforcement officers are accorded specific rights during investigations pursuant to the Law Enforcement Officers' Bill of Rights (s. 112.532, et seq., F.S.) and the contract of their collective bargaining unit.
2. Pursuant to these provisions, an officer who is the subject of a complaint may review the complaint and all statements regardless of form made by the complainant and witnesses immediately prior to the beginning of the investigative interview. Whenever possible, all identifiable witnesses shall be interviewed prior to the interview of a subject law enforcement officer. Access to such records will not be provided if the complaint against the officer was filed pursuant to the Whistle-blower's Act.

D. Disclosing the identity of the complainants under the Whistle-blower's Act:

Section 112.3188 (1), F.S., provides that the investigating official may not disclose to anyone other than a member of the investigative staff the identity of any individual who makes a whistle-blower disclosure in good faith, without that individual's written consent, unless the Chief Inspector General, agency Inspector General, or agency head determines that the disclosure is unavoidable and absolutely necessary.

E. Prohibition Against Disclosing Information:

No person who is a participant in an internal investigation, including the complainant, the subject of the investigation, any witness, any legal counsel or representative for the subject or a witness, shall disclose any information obtained during the OIG investigation, including but not limited to the identity of the employee under investigation, the nature of the questions asked, information revealed, or documents furnished in connection with the internal investigation until such investigation is closed and findings made.

F. Confidentiality, Public Records Exemption, and Disclosure Penalty:

A complaint filed against a law enforcement officer and all information obtained pursuant to the investigation by the OIG of such complaint is confidential and exempt from the public records law, section 119.07(1), F.S., until the investigation is closed. Any person who discloses any information as provided in this paragraph or paragraph (E) above commits a misdemeanor of the first degree, punishable pursuant to s.775.082 or s. 775.083 F. S. Interviews of all subjects and witnesses, whether sworn or not, shall be conducted in a secure, private location in order to protect the confidentiality of the interview. The Tallahassee OIG investigations offices shall be used for interviews whenever possible, even if it involves travel by the subject or witness, due to its security features, such as soundproofing and limited access security card readers.

1.8.8 Access to Investigative Records

- A.** All records pertaining to active investigations of Whistle-blower information, complaints filed against law enforcement officers, and alleged criminal violations, shall be considered confidential and exempt from s. 119.07(1), F.S. (Florida Public Records Law). An investigation is considered "active" so long as there is ongoing inquiry or collection of information with the

anticipation that the investigation will be concluded within the foreseeable future. When the investigation is concluded and closed, the investigative records shall be available for public inspection upon request.

- B.** For investigations of law enforcement officers, the case is considered closed and no longer confidential when the agency issues a notice of intent of disciplinary action to the subject officer.
- C.** The OIG shall maintain a data base of public records requests, logging when received and the material released. All exempt material in investigative files, such as law enforcement officers' home addresses, phone numbers, and other exempt material as specified in s. 119.071(4)(d)1, F.S., shall be redacted before release pursuant to a public records request.
- D.** All active and closed internal investigative files maintained by the OIG shall be secured in locked file cabinets at all times, and may only be accessed for official purposes by staff of the OIG.
- E.** The Inspector General or the OIG Administrative Assistant shall make the decision on whether a record is eligible for release.
 - 1.** However, investigative records will still be considered confidential when the internal investigation is inactive if all or a portion of the matters under investigation or inquiry are active criminal intelligence information or active criminal investigative information. If an investigation begins as a non-criminal investigation and subsequently develops into a criminal investigation, the non-criminal portion would be available for public inspection.

1.8.9 Internal Auditing Function

The purpose of the Florida Fish and Wildlife Conservation Commission Office of Inspector General internal audit activity is to provide independent and objective appraisals and consultative services regarding risk management, control, and governance processes of financial, operational and information technology areas, and other relevant matters within the Commission, in order to assist management and employees in the effective discharge of their responsibilities, by furnishing them with analyses, appraisals, recommendations, and pertinent comments concerning the activities reviewed.

1.8.10 Nature of Assurance and Consulting Services

- A. Assurance Services:** Assurance services are defined as an objective examination of evidence for the purpose of providing an independent assessment on risk management, control, or governance processes for the organization. Examples may include financial, performance, compliance, system security, and due diligence engagements.
- B. Consulting Services:** A consulting engagement is an advisory and related client service activity of which the nature and scope are agreed upon with the client and which are intended to add value and improve the governance, risk management and control processes without the internal auditor assuming management responsibility. Examples would include counsel, advice, facilitation, and training.

1.8.11 Authority, Responsibility, and Independence

- A.** The authority and responsibilities of the Office of Inspector General are established in s. 20.055, F.S. The Inspector General reports functionally and administratively to the Executive Director. The Office of Inspector General has a responsibility to inform and advise management of significant deficiencies or other substantive issues noted in the course of its activities.
- B.** The Office of Inspector General has unrestricted access to all records, properties, functions, and personnel necessary to effectively discharge its responsibilities. All operations of the Commission may be subject to audit by the Office of Inspector General. In performing its activities, the Office of Inspector General shall have no direct responsibility or authority over any of the operations reviewed. It shall not design and install procedures, prepare records, or engage in any other activity that it would normally review and appraise and that could reasonably be construed to compromise its independence and objectivity.
- C.** The Office of Inspector General's objectivity is not adversely affected, however, by recommending standards of controls to be applied in developing systems and procedures, or by evaluating existing or planned financial and operating systems and related procedures and making recommendations for modification and improvements thereto in order to improve controls and/or enhance operational effectiveness.
- D.** The Office of Inspector General has the following reporting responsibilities:
 - 1.** Provide individual audit results to appropriate management on a timely basis relative to significance
 - 2.** Appraise the Executive Director and executive management on progress made in addressing previously reported matters.
 - 3.** Submit internal audit risk assessments and internal audit work plans for Executive Director input, review and approval.
 - 4.** Monitor management's process for ensuring compliance with the Commission's Code of Ethics.
 - 5.** Assist management in fulfilling their responsibilities regarding financial reporting and internal control assertions and certifications.

1.8.12 Audit Standards and Ethics

- A.** The Office of Inspector General will complete its audits and consulting engagements in compliance with the *International Standards for the Professional Practice of Internal Auditing* and the Principles developed by the Institute of Internal Auditors and *Standards for Offices of Inspector General* developed by the Association of Inspectors General.
- B.** The *Code of Ethics* issued by the Institute of Internal Auditors has been adopted by the Florida Fish and Wildlife Conservation Commission Office of Inspector General internal audit section. It contains the principles of integrity, objectivity, confidentiality, and competency and provides auditor mandatory guidance regarding rules of conduct.

1.8.13 Scope of Work

- A.** The authorized scope of the Office of Inspector General activities encompasses (1) the examination and evaluation of the adequacy and effectiveness of the organization's risk management, internal control, and governance processes and (2) the quality of performance in carrying out assigned responsibilities. This can include:
 - 1. Reviewing and appraising the soundness of risk management, internal controls, and the reliability and integrity of financial, managerial, and operating data;
 - 2. Ascertaining compliance with the organization's policies and procedures;
 - 3. Evaluating asset safeguards and accountability, and deter possibilities of fraud, waste and abuse.
 - 4. Evaluating the economy and efficiency with which resources are employed;
 - 5. Reviewing operations or programs to assess whether they are being carried out as planned and whether results are consistent with established objectives;
 - 6. Evaluating risk exposures relating to governance, operations, and information systems regarding the achievement of the Commission's strategic objectives;
 - 7. Evaluate the adequacy and effectiveness of controls responding to risks within the Commission's governance, operations, and information systems regarding the achievement of the Commission's strategic objectives.
- B.** The Office of Inspector General has complete independence with respect to the units under audit and, consequently, is not subject to restriction in scope of its work by operating units or staff management. Further, Commission management does not place any restrictions on the scope of audits.
- C.** Periodically, the Office of Inspector General will review the quality and effectiveness of the internal audit activity to include compliance with the *International Standards for the Professional Practice of Internal Auditing* and the *Principles and Standards for Offices of Inspector General*.
- D.** The Office of Inspector General ensures coordination and cooperation with the Auditor General, the Chief Inspector General, federal auditors, and other governmental bodies auditing or reviewing the operation of the Commission.
- E.** The internal audit activity assists the Inspector General in conducting reviews, internal investigations, and investigations of whistle-blower information as described in ss. 112.3187 through 112.31895, F.S. as directed by the Inspector General.
- F.** The internal audit activity advises in the development of performance measures, standards, and procedures for the evaluation of Commission programs, assesses the reliability and validity of the information provided by the Commission on performance measures and standards; and, reviews actions taken by the Commission to improve program performance and meet program standards.

- G. The Inspector General shall notify the Director of Auditing of any control weaknesses identified by an investigation to ensure problems identified have been corrected, through follow-up reviews if necessary.

1.8.14 Planning

The Inspector General and Director of Auditing will develop long-term and annual audit plans based on their judgment of risks after consideration of input from the Executive Director and senior management. The long-term and annual audit plans will be approved by the Executive Director or designee. The Director of Auditing will review and adjust the plan, as necessary, in response to changes in Commission business, risks, operations, programs, systems, and controls.

1.8.15 Audit Reports and Responses

- A. The Inspector General and the Director of Auditing are responsible for reviewing and approving the final engagement communication before issuance and for deciding to whom and how it will be disseminated.
- B. Operating management is responsible for formally responding to audit findings and recommendations made by the Office of Inspector General. Management responses are to be received no later than 20 working days after the reporting of audit findings and recommendations. Responses should include acknowledgement of the issue, corrective action plans, and completion dates. In compliance with auditing standards, the Office of Inspector General staff will periodically review progress and provide the Executive Director and executive management with status reports.
- C. If management chooses to accept risk identified during an assurance or consulting engagement, follow-up review, or other means, the Office of Inspector General will notify the Executive Director and senior management of management's acceptance of risk. It is not the responsibility of the Office of Inspector General to resolve the risk.

History: Est. 01/01/88; Rev. 10/01/90, 01/01/91, 01/01/94, 01/01/97, 01/01/98, 11/23/98, 05/17/00, 11/08/02, 02/18/04, 10/18/04, 04/2006, 05/16/08, 07/01/08, 08/06/09, 03/30/12, 01/18/13

APPROVED:

Gregory L. Holder
Executive Director or Designee

January 18, 2013
Date