



OFFICE OF INSPECTOR GENERAL
Brevard County Clerk of the Circuit Court & Comptroller

INSPECTOR GENERAL CHARTER

Effective September 19, 2024

400 South Street | Titusville, Florida 32780
www.brevardclerk.us

CONTENTS

Mission	3
Authority	3
Standards of Audit and Investigative Practices	3
Independence	3
Scope of Work	4
Responsibility	5

Accountability • Integrity • Independent Oversight

MISSION

The mission of the Office of Inspector General (OIG) is to promote accountability and integrity by proactively preventing and detecting fraud, waste, and abuse, enhancing the efficient and effective use of public resources, and preserving public trust in Brevard County Government.

AUTHORITY

By authority of the Constitution of the State of Florida, Article VIII, Section 1. (d), "...the Clerk of the Circuit Court shall be ex-officio clerk of the Board of County Commissioners, auditor, recorder, and custodian of all county funds." The Constitution of the State of Florida, Article V, Section 16, also specifies that the Clerk of the Circuit Court shall have the duties quoted above.

Therefore, it is the duty of the Clerk of the Circuit Court and Comptroller through her Office of Inspector General to hold government officials and their respective employees accountable for efficient, cost-effective, transparent government operations and to facilitate the prevention, detection, identification, exposure and elimination of fraud, waste, abuse, financial mismanagement and ethical conduct. Therefore, the Inspector General has the authority and responsibility to conduct audits and investigations of all agencies funded by the clerk and the Board of County Commissioners and to issue reports thereon. This statement excludes other constitutional officers based on the Attorney General Opinion No. 86-36 that states, "*Until legislatively or judicially determined otherwise, the clerk of the circuit court as ex-officio county auditor is not authorized to perform post-audit functions on the records of other constitutional officers.*"

STANDARDS OF AUDIT AND INVESTIGATIVE PRACTICES

Audits, investigations, inspections and reviews conducted by the OIG will conform to the professional standards mentioned below insofar as they do not conflict with statute, regulation, executive order(s) or any other policy of this office.

- The Institute of Internal Auditor's (The IIA) *International Standards for the Professional Practice of Internal Auditing*. The auditing standards are part of the *International Professional Practices Framework*. The framework prescribes mandatory conformance with the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the Auditing Standards, and the Definition of Internal Auditing.
- *Principles and Standards for Offices of Inspector General* of the Association of Inspectors General
- *The Florida Inspectors General Standards Manual* of the Commission for Florida Law Enforcement Accreditation, Inc.

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 are not directly incorporated into this Charter shall nonetheless be fully and appropriately applicable to the Office of Inspector General.

INDEPENDENCE

To ensure independence, the Inspector General reports both functionally and administratively to the Brevard County Clerk of the Circuit Court and Comptroller, with direct communication channels established. Since the Clerk is elected, and thus responsible to the citizens and taxpayers of Brevard County, the Clerk is considered to be independent. The Inspector General must communicate and interact directly with the Clerk of Courts. The Clerk, as County Comptroller, communicates with the Board of County Commissioners, but this does not restrict the Inspector General from communicating with the Board of County Commissioners directly. The OIG has no direct responsibility to, or authority over, any area subject to its audit, review and investigation.

Therefore, the OIG is organizationally independent from those areas, which it will be auditing, reviewing and investigating. The Inspector General has the authority and responsibility to conduct audits/investigations of all agencies funded by the Clerk, the Board, and departments under the County Manager and to issue reports thereon.

SCOPE OF WORK

Pursuant to the legal authority and responsibility cited above, the Clerk has established the Office of Inspector General to fulfill the responsibilities of the office as they relate to investigations and auditing functions other

than the pre-audit of disbursements from Board funds. The Clerk's Finance Department performs the pre-audit function. The Office of Inspector General responsibilities include a post-audit review of that function as well.

- Audit, evaluate, investigate and inspect the activities, records and individuals who work with contracts, procurements, grants, agreements, and other financial arrangements by
 - Reviewing the reliability and integrity of financial and operating information and the means used to identify, measure, classify, and report such information;
 - Reviewing the systems established to ensure compliance with the policies, plans, procedures, laws, and regulations which could have a significant impact on operations and reports and determining whether the organization is in compliance;
 - Reviewing the means of safeguarding assets and, as appropriate, verify the existence of such assets.
- Audit the economy, efficiency and effectiveness of operations and functions by
 - Appraising the economy, efficiency and effectiveness with which resources are employed and where management's operational control is not strictly within the scope of financial statements;
 - Monitoring and evaluating governance and risk management processes.
- Assess the reliability and validity of the information provided by performance measures and standards and conduct reviews of performance measurement systems by
 - Reviewing operations and/or programs to ascertain whether the results are consistent with established objectives and goals and whether the operations and/or programs are being carried out as planned.
- Conduct civil and administrative investigations;
- Provide information and evidence that relates to criminal acts to the appropriate law enforcement officials;
- Initiate reviews and audits as deemed appropriate, including guardianship cases;
- Receive and investigate complaints and maintain a hotline concerning alleged fraud, waste, abuse and ethics violations;
- Engage in prevention activities, including but not limited to: review of legislation; review of rules, regulations, policies, procedures and transactions, training and fraud education and awareness;
- Refer matters for further civil, criminal and administrative action to appropriate administrative and prosecutorial agencies;
- Conduct joint investigations and projects with other oversight or law enforcement agencies;
- Recommend remedial actions to overcome or correct operating or maintenance deficiencies and inefficiencies identified, and monitor implementation of recommendations made;
- Issue public reports;
- Establish policies and procedures to guide functions and processes conducted by the Division;
- Maintain information regarding the cost of investigations and cooperate with appropriate administrative and prosecutorial agencies in recouping such costs from nongovernmental entities involved in willful misconduct;
- Do all things necessary to carry out the functions set forth in this Charter.

The Inspector General and staff of the Office of Inspector General are authorized to:

- Have 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 or investigative objectives;
- Obtain the necessary assistance of personnel in units of the County where they perform audits or investigations, as well as other specialized services from within or outside the County.

The Inspector General and staff of the Office of Inspector General activity are **not** authorized to:

- Perform any operational duties for the County;
- Initiate or approve accounting transactions external to the OIG;
- Direct the activities of any County employee not employed by the OIG except, to the extent such employees have been appropriately assigned to the OIG, or to otherwise assist the Office of Inspector General.

RESPONSIBILITY

The Inspector General and staff of the Office of Inspector General have the authority and responsibility to:

- Develop and submit an annual, risk-based audit plan to the Clerk for approval.
- Implement the annual audit plan, as approved, including, and as appropriate, any special tasks or projects requested by the Clerk, the Board or the County Administrator.

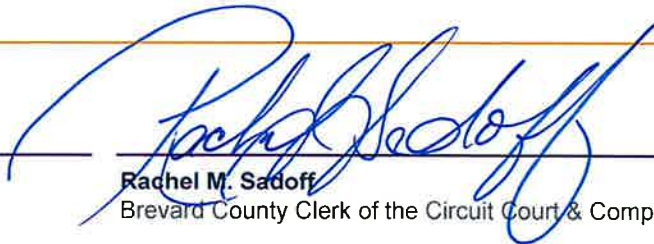
- Initiate audits or investigations and assist management during the course of the year, even though the projects/items are not on the Annual Audit Plan.
- Maintain a professional audit/investigative staff with sufficient knowledge, skills, experience, and professional certifications to meet the requirements 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 by the Association of Inspectors General.
- Perform 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.
- Keep the Clerk informed of emerging trends and successful practices in auditing and investigations.
- Evaluate the effectiveness of and contribute to the overall improvement of risk management processes within the Clerk's Office.
- Create and maintain a fraud, waste and abuse hotline and conduct investigations as indicated in the circumstances.
- Investigate suspected instances of fraud.
- Consider the scope of work of the external auditors and regulators, as appropriate, for the purpose of providing optimal audit coverage to the organization at a reasonable overall cost.
- Maintain a quality assurance and improvement program that covers all aspects of the internal audit function. The program will include an evaluation of the internal audit function's conformance with the *Standards for the Professional Practice of Internal Audit* and an evaluation of whether auditors apply the IIA's Code of Ethics. The program will also assess the efficiency and effectiveness of the audit function and identify opportunities for improvement.
- Review this Charter annually and recommend any necessary amendments to the Clerk.

This Charter becomes effective on **September 19, 2024**.

APPROVAL



Martin Miller
Inspector General



Rachel M. Sadoff
Brevard County Clerk of the Circuit Court & Comptroller