


FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

ADMINISTRATIVE POLICY

	TITLE:	POLICY: ADM 260
	Internal Audit Policy	EFFECTIVE DATE: 01-02-2025
		Established: 09-09-2020
REFERENCES: Section 20.055, Florida Statutes , Agency Inspectors General; Section 112.3187 through 31895, Florida Statutes , Adverse action against employee for disclosing information of specified nature prohibited; employee remedy and relief; Section 215.97, Florida Statutes , Florida Single Audit Act; Title 2 of the Code of Federal Regulations, Part 200.500-521 , Audit Requirements		

An Internal Audit Section is established within the Office of the Inspector General to promote accountability, integrity, and efficiency in the Department. Pursuant to Section 20.055(2)(b), Florida Statutes (F.S.), the Inspector General is under the general supervision of the Department Secretary, but directly reports to the Chief Inspector General in the Executive Office of the Governor.

The Mission of the Internal Audit Section is to enhance and protect Department value by providing risk-based and objective assurance, advice, and insight. The Internal Audit Section supports fiscal accountability in the Department through a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, controls and governance processes.

The Internal Audit Section reviews and evaluates internal controls necessary to ensure the fiscal accountability of the department.

The Internal Audit Section conducts financial, compliance, electronic data processing, operational or performance audits, and management reviews of Department programs and prepares reports of findings.

All audits will be conducted in conformance with the *Principles and Standards for Offices of Inspector General*, the *Generally Accepted Government Auditing Standards* (GAGAS) issued by the United States Government Accountability Office, and Section 20.055, F.S. As appropriate, reports issued by the Internal Audit Section will include a statement that the audit was conducted in conformance with applicable standards.

In accordance with Subsection 20.055 (6)(c), F.S., the Inspector General and staff shall have access to any records, data, and other information of the Department deemed necessary to carry out his or her duties.

Procedures/Manuals/Forms

[Administrative Procedures for Internal Audit Policy](#)