


**FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION**

**ADMINISTRATIVE POLICY**

	TITLE:	POLICY:
	<b>Internal Audit Policy</b>	<b>ADM 260</b>
		EFFECTIVE DATE: <b>09-09-2020</b>
	Established:	
REFERENCES: <a href="#">Section 20.055, Florida Statutes</a> , Agency Inspectors General; <a href="#">Section 112.3187 through .31895, Florida Statutes</a> , Adverse action against employee for disclosing information of specified nature prohibited; employee remedy and relief; <a href="#">Section 215.97, Florida Statutes</a> , Florida Single Audit Act; <a href="#">Title 2 of the Code of Federal Regulations, Part 200.500-521</a> , 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 International Standards for the Professional Practice of Internal Auditing (Standards) and the Code of Ethics issued by the Institute of Internal Auditors, the Principles and Standards for Offices of Inspector General, and when applicable, the Government Auditing Standards (GAS) issued by the Government Accountability Office, Comptroller General of the United States.

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

Click above box for link to procedures