



**DEP 260
Internal Audit**

POLICY MAINTENANCE ADMINISTRATOR: Inspector General

- **PURPOSE/SCOPE: To establish the authority and responsibilities of the Office of Inspector General. This policy applies to all department employees, including Other Personal Services staff and to persons providing services to the department by contract.**

AUTHORITY

The Internal Audit Section operates within the Agency's Office of the Inspector General under the authority of Section 20.055, Florida Statutes (F.S.)

[Section 20.055, Florida Statutes](#)

[Section 112.3187 through .31895, Florida Statutes](#)

[Section 215.97, Florida Statutes](#)

[Title 2 of the Code of Federal Regulations, Part 200.500-521](#)

POLICY

- 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(3)(b), 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 conducts financial, compliance, electronic data processing, operational or performance audits, and management reviews of Department programs and prepares reports of findings.
- 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.
- 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 Office of Inspector General, and when applicable, the Government Auditing Standards (GAS) issued by the Government Accountability Office, Comptroller General of the United States.



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- 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 Agency deemed necessary to carry out his or her duties.

Secretary's Signed Original on File	Directive Establishment Date: August 2000
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