

**STATE COURTS SYSTEM**

Office of Inspector General's  
Internal Audit Activity

For the Review Period  
January 2025 Through December 2025



Sherrill F. Norman, CPA  
Auditor General

## **Inspector General of the State Courts System**

The Chief Justice of the Florida Supreme Court appointed the Inspector General. Millicent Burns served as the Inspector General during the review period.

The review team leader was Clint C. Boutwell, CPA, and the review was supervised by Barry Bell, CPA.

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# STATE COURTS SYSTEM

## Office of Inspector General's Internal Audit Activity

### **SUMMARY**

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In our opinion, the State Courts System, Office of Inspector General's internal audit activity fully conformed with applicable professional auditing standards and fully achieved the principles and Purpose of Internal Auditing and performance objectives during the review period January 2025 through December 2025. Also, the Office of Inspector General generally complied with those provisions of Section 20.055, Florida Statutes, governing the operation of State agencies' offices of inspectors general internal audit activities.

### **BACKGROUND**

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Section 20.055(2), Florida Statutes, established in each State agency, as defined by Section 20.055(1)(d), Florida Statutes, the Office of Inspector General. The Chief Justice assigned four positions and a part-time Other Personal Services (OPS) employee<sup>1</sup> to the Office of Inspector General and the Inspector General dedicated these employees to the internal audit activity. As authorized by statute, the Inspector General delegated internal audit responsibilities to the Director of Auditing.<sup>2</sup> The internal audit activity performed audit activities and other activities such as advisory, performance measure, and other accountability and oversight activities.

Section 20.055(6)(a), Florida Statutes, requires that internal audits be conducted in accordance with applicable professional auditing standards. The *Global Internal Audit Standards*, issued by The Institute of Internal Auditors, and *Government Auditing Standards*, issued by the Comptroller General of the United States, generally provide comparable guidance for the conduct of assurance engagements. The *Global Internal Audit Standards* also provide guidance related to advisory engagements.

The Inspector General identified four assurance engagements and no advisory engagements<sup>3</sup> that had been completed as part of the Office's internal audit activity during the review period. For these engagements, the Office elected to follow the *Global Internal Audit Standards*.

### **REPORT ON QUALITY ASSESSMENT REVIEW**

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Pursuant to Section 11.45(2)(i), Florida Statutes, we have reviewed the Office of Inspector General's internal audit activity for the period January 2025 through December 2025. We also reviewed compliance with specific provisions of Section 20.055, Florida Statutes, governing the operation of State agencies' offices of inspectors general internal audit activities.

The Office of Inspector General's internal audit activity encompasses the mandate, charter, strategy, methodologies, processes, risk assessments, internal audit plans, policies and procedures, performance

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<sup>1</sup> Pursuant to Department of Management Services Rule 60L-33.005, Florida Administrative Code, OPS employment is an employer-employee relationship used solely for the completion of short-term or intermittent tasks. OPS employees do not fill established positions.

<sup>2</sup> During the review period, the Director of Auditing position was vacant from January 1, 2025, through October 5, 2025.

<sup>3</sup> As of December 31, 2025, three advisory engagements were in progress.

criteria and measures, qualifications and competencies, and organizational governance and other risk management and control processes established to provide management with reasonable assurance that the internal audit activity conforms with applicable professional auditing standards and achieves the principles and Purpose of Internal Auditing and performance objectives. Conformance with applicable professional auditing standards and the achievement of the principles and Purpose of Internal Auditing and performance objectives are the responsibility of the Office of Inspector General's internal audit activity.

In conducting our review, we obtained an understanding of the Office of Inspector General's internal audit activity and performed such tests and other procedures as we considered necessary. Because of inherent limitations in an internal audit activity's quality assurance and improvement program, departures from the program may occur and not be detected. Also, projection of any evaluation of the internal audit activity's quality assurance and improvement program to future periods is subject to the risk that the program may become inadequate because of changes in conditions, or that compliance with policies and procedures may deteriorate.

In our opinion, the Office of Inspector General's internal audit activity fully conformed with applicable professional auditing standards and fully achieved the principles and Purpose of Internal Auditing and performance objectives during the review period. Also, the Office of Inspector General generally complied with those provisions of Section 20.055, Florida Statutes, governing the operation of State agencies' offices of inspectors general internal audit activities.

## **OBJECTIVES, SCOPE, AND METHODOLOGY**

We conducted this quality assessment review in accordance with generally accepted government auditing standards and in conformance with The Institute of Internal Auditors' *Quality Assessment Manual*. Generally accepted government auditing standards require that we plan and perform the review to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our review objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our review objectives.

The objectives of this review were to:

- Assess the internal audit activity's conformance with the *Global Internal Audit Standards*.
- Report on the internal audit activity's achievement of the principles and Purpose of Internal Auditing and performance objectives.
- Determine compliance with those provisions of Section 20.055, Florida Statutes, that relate to the operation of offices of inspectors general internal audit activities.
- Identify opportunities to enhance the internal audit activity's management and work processes, as well as its value to State Courts System management.

Our review included an evaluation of two of the four assurance engagements completed by the Office's internal audit activity during the review period for conformance with applicable professional auditing standards and the achievement of the principles and Purpose of Internal Auditing. Our review was modeled on the methodology presented in The Institute of Internal Auditors' *Quality Assessment Manual* and was conducted by an independent assessment team.

## ***AUTHORITY***

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Section 11.45(2)(i), Florida Statutes, requires that the Auditor General, once every 3 years, review a sample of internal audit reports to determine compliance by the Office of Inspector General with applicable professional auditing standards. Pursuant to the provisions of Section 11.45(2)(i), Florida Statutes, I have directed that this report be prepared to present the results of our review.

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is fluid and cursive, with the first name being the most prominent.

Sherrill F. Norman, CPA  
Auditor General