

EXECUTIVE OFFICE OF THE GOVERNOR

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 Executive Office of the Governor

The Governor of the State of Florida appointed the Chief Inspector General, who serves as the Inspector General of the Executive Office of the Governor. Melinda Miguel served as Chief 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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EXECUTIVE OFFICE OF THE GOVERNOR

Office of Inspector General's Internal Audit Activity

SUMMARY

In our opinion, the Executive Office of the Governor, 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

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 Governor assigned 13 positions to the Office of Inspector General and the Inspector General dedicated 4 positions to the internal audit activity. As authorized by statute, the Inspector General delegated internal audit responsibilities to the Director of Auditing. The 4 audit positions performed internal audit activities 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 one assurance engagement that was substantially completed as part of the Office's internal audit activity during the review period. For this engagement, the Office elected to follow the *Global Internal Audit Standards*.

REPORT ON QUALITY ASSESSMENT REVIEW

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 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 Executive Office of the Governor management.

Our review included an evaluation of the one assurance engagement substantially 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

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 written in a cursive style with a large initial 'S'.

Sherrill F. Norman, CPA
Auditor General