


<b>SUBJECT</b> <b>INTERNAL AUDIT AND INVESTIGATIONS</b>	<b>POLICY NUMBER</b> <b>11.07</b>	
<b>POLICY MAINTENANCE ADMINISTRATOR:</b> Inspector General		
<b>PURPOSE/SCOPE:</b> To establish policy for internal audit and investigations.		

**I. AUTHORITY**

Section 11.45, Florida Statutes, Definitions; duties; authorities; reports; rules.

Section 14.32, Florida Statutes, Office of Chief Inspector General.

Section 17.325, Florida Statutes, Governmental efficiency hotline; duties of Chief Financial Officer.

Section 20.055, Florida Statutes, Agency inspectors general.

Section 20.24, Florida Statutes, Department of Highway Safety and Motor Vehicles.

Section 112.3187, Florida Statutes, Adverse action against employee for disclosing information of specified nature prohibited; employee remedy and relief.

**II. RELATED POLICIES** <http://hsmvsafetynet/hsmvpolicies/Pages/PolicyIndex.aspx>

MP 3.05, Claims of Discrimination to Include Sexual Harassment

MP 3.06, Disciplinary Process

MP 3.08, Ethics and Personal Responsibility

MP 3.11, Title VI Other Related Nondiscrimination Authorities

MP 3.12, Department Fraud

MP 11.12, Management Control

<b>Executive Director</b> SIGNED ORIGINAL ON FILE	<b>Effective Date</b> 07/01/1983
<b>Page</b> 1 of 3	<b>Revision Date</b> 08/10/16 (Re-Certified 02/03/21)

<b>SUBJECT</b> <b>INTERNAL AUDIT AND INVESTIGATIONS</b>	<b>POLICY</b> <b>11.07</b>	<b>PAGE</b> <b>2 of 3</b>
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### III. DEFINITIONS

- A. Audit - Objective examination of evidence for an independent assessment of the department's risk management, control or governance processes. Examples include financial, performance and compliance engagements. Engagements may take the form of an internal audit, control self-assessment review, fraud examination, etc.
  
- B. Consulting Engagement - Advisory and related client service activities, the nature and scope of which are agreed with the client, are intended to add value and improve an organization's governance, risk management, and control processes without the internal auditor assuming management responsibility. Examples include counsel, advice, facilitation, and training.
  
- C. Complaint - Verbal or written information alleging member misconduct, fraud, waste, mismanagement or other abuses. Complaint may also allege possible violations of law or administrative rules, fraud by individuals or entities doing business with the department or organizations licensed or regulated by the department.
  
- D. Information and Performance Measures Assessment - Specific type of assurance services where multiple tasks or activities are performed to draw conclusions about methodologies utilized and information reported by the department relating to aspects of its operation. Examples include assessments of the reliability and validity of the department's performance measures and validation or verification of data and representations included in cost studies, survey results or legislatively mandated reports.
  
- E. Investigation - Formal action relating to an allegation or complaint or an action initiated to detect, deter, prevent and eradicate fraud, waste mismanagement, misconduct or other abuses in state government performed in accordance with applicable quality standards. Subjects of investigations may be employees, individuals, contractors or other entities doing business with the department; and organizations licensed or subject to regulation or oversight by the department.

### IV. POLICY

The department's Inspector General will ensure appropriate audit and investigative processes and administrative support systems exist to accomplish the duties and responsibilities of that office described in Section 20.055, Florida Statutes.

<b>SUBJECT</b> <b>INTERNAL AUDIT AND INVESTIGATIONS</b>	<b>POLICY</b> <b>11.07</b>	<b>PAGE</b> <b>3 of 3</b>
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## V. ROLES AND RESPONSIBILITIES

The role of the Office of Inspector General is to provide a central point for coordination of, and responsibility for, activities that promote accountability, integrity and efficiency in the department. The Inspector General is responsible for ensuring:

1. Appropriate balance is maintained between audit, investigative and other accountability activities.
2. Office operations comply with Association of Inspectors General *Principles and Standards for Offices of Inspector General*.
3. Audit/Consulting Engagement topics are initially identified using risk-based approach during the annual planning process.
4. Audits/Consulting Engagements are conducted in accordance with Institute of Internal Auditors *International Standards for the Professional Practice of Internal Auditing*.
5. Departmental performance measures are valid and reliable and make recommendations for improvement, if necessary.
6. Investigations are conducted in accordance with Association of Inspectors General *Quality Standards for Investigations*.
7. Complaint referrals from the Offices of the Chief Inspector General, the Attorney General, the Chief Financial Officer (Get Lean Hotline) and other government entities are addressed in a timely manner in accordance with appropriate protocols.
8. Whistle-blower complaints and any investigation initiated are handled in accordance with the requirements of the "Whistle-blower Act".
9. Coordination and communication efforts between the department, audit and policy evaluation teams from the Auditor General, Office of Program Policy Analysis and Government Accountability, as well as other government audit organizations, are handled in a courteous and professional manner.
10. Executive Director is informed, receives recommended corrective actions, is briefed on the progress of corrective actions concerning fraud, abuses and deficiencies relating to the department's programs and operations.

Additional responsibilities of the Office of Inspector General are outlined in Section 20.055, Florida Statutes.

## VI. PROCEDURES

Detailed procedures for the internal audit and investigations function are available on the Office of Inspector General intranet site.