


<b>SUBJECT MANAGEMENT CONTROL</b>	<b>POLICY NUMBER 11.12</b>	
<b>POLICY MAINTENANCE ADMINISTRATOR:</b> Inspector General		
<b>PURPOSE/SCOPE:</b> To establish policy regarding management’s responsibility for internal control processes.		

**I. AUTHORITY**

Section 20.055, Florida Statutes, Agency inspectors general.

**II. RELATED POLICIES**

MP 3.08, Ethics and Personal Responsibility

MP 3.12, Department Fraud

MP 8.01, Information Technology Security

MP 11.07, Internal Audit and Investigations

**III. DEFINITIONS**

A. Internal Controls - Policies and procedures used to reasonably ensure that assets are safeguarded; transactions are properly recorded; laws, regulations and best practices are followed; and resources are efficiently and effectively used to accomplish the department’s goals and objectives.

**IV. POLICY**

Internal controls must be established at the Department of Highway Safety and Motor Vehicles.

**V. ROLES AND RESPONSIBILITIES**

A. The Executive Leadership Team is responsible for establishing internal controls that assure:

<b>Executive Director</b> SIGNED ORIGINAL ON FILE	<b>Origination Date</b> 08/10/2016
<b>Page</b> 1 of 2	<b>Effective Date of Latest Revision</b> 08/10/16 (Re-Certified 02/03/21)

STATE OF FLORIDA  
Department of Highway Safety and Motor Vehicles

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1. Data and information published for internal or external purposes is accurate, reliable and timely;
2. Actions of members are in compliance with the department's policies, procedures and all relevant laws and regulations;
3. Department resources (including its members, systems and data) are adequately protected;
4. Resources are acquired economically and employed strategically with quality business processes and continuous improvement emphasized; and
5. Department plans, programs, goals and objectives are achieved.

B. Managers are responsible for:

1. Identifying and evaluating the risks that relate to their particular scope of operations;
2. Specifying and establishing policies, plans, operating standards, procedures, systems and other disciplines to be used to avoid, minimize, mitigate and/or limit the risks associated with the exposures identified;
3. Establishing practical controlling processes that require and encourage members to carry out their duties and responsibilities in a manner which fosters a favorable control environment; and
4. Maintaining the effectiveness of the controlling processes they have established and foster continuous improvement to these processes.

C. The role of the Office of Inspector General is to provide a central point for coordination of, and responsibilities for, activities that promote accountability, integrity and efficiency in the department. The internal audit function within the Office of Inspector General is responsible for ascertaining that the ongoing processes for controlling operations throughout the department are adequately designed and are functioning in an effective manner. Internal auditing is also responsible for reporting to the Executive Director and management on the adequacy and effectiveness of the department's system of internal control, including ideas, counsel and recommendations to improve operations. Additional responsibilities of the Office of Inspector General are outlined in Section 20.055, Florida Statutes.

## VI. PROCEDURES

A manual entitled Management's Responsibility for Internal Controls is published by the Office of Inspector General.