

# INSPECTOR GENERAL CHARTER

**Office of Tara S. Green,  
Clay County Clerk of the Circuit Court and Comptroller**



**Division of  
Inspector General**

**Office of Tara S. Green,  
Clay County Clerk of the  
Circuit Court and  
Comptroller**

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# Office of Tara S. Green, Clerk of the Circuit Court and Comptroller

## Clay County Division of Inspector General

### Inspector General Charter

#### MISSION

The mission of the Division of Inspector General (Division) is to provide responsibility for activities that promote accountability, and integrity, encompass prevention and detection of fraud, waste, and abuse, improve efficient and effective use of public resources, and preserve public trust in Clay County government.

#### AUTHORITY

By authority of the Constitution of the State of Florida, Article VIII, Section 1(d), "...the clerk of circuit court shall be ex officio clerk of the board of county commissioners, auditor, recorder and custodian of all county funds." The Constitution of the State of Florida, Article V, Section 16, also specifies that the Clerk of the Circuit Court shall have these duties quoted above.

Therefore, it is the duty of the Clerk of Circuit Court and Comptroller through her Division of Inspector General to hold government officials and their respective employees accountable for efficient, cost-effective, transparent government operations and to facilitate the prevention, detection, identification, exposure and elimination of fraud, waste, abuse, financial mismanagement and ethical misconduct. Therefore, the Inspector General has the authority and responsibility to conduct audits and investigations of all agencies funded by the Clerk and the Board of County Commissioners and to issue reports thereon. This statement excludes other constitutional officers based on the Attorney General Opinion No. 86-38 that states, "*Until legislatively or judicially determined otherwise, the clerk of the circuit court as ex-officio county auditor is not authorized to perform post-audit functions on the records of other constitutional officers.*"

#### STANDARDS OF AUDIT AND INVESTIGATIVE PRACTICES

Audits, investigations, inspections and reviews conducted by the Division will conform to the professional standards mentioned below insofar as they do not conflict with statute, regulation, executive order(s) or any other policy of this office:

- The Institute of Internal Auditor's (The IIA) *International Standards for the Professional Practice of Internal Auditing*. These auditing standards are part of the *International Professional Practices Framework*. This framework prescribes mandatory conformance with the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the Auditing Standards, and the Definition of Internal Auditing.
- *Principles and Standards for Offices of Inspector General* of the Association of Inspectors General.
- *The Florida Inspectors General Standards Manual* of the Commission for Florida Law Enforcement Accreditation, Inc.

While this charter is not intended to fully reiterate the standards of audit and investigative practices, it is intended to be consistent with applicable standards and should be interpreted in a manner consistent with those standards. Standards not directly incorporated into this charter shall nonetheless be fully and appropriately applicable to the Division of Inspector General.

## INDEPENDENCE

To provide for the independence of the Division's activity, the Inspector General reports functionally and administratively to the Clay County Clerk of the Circuit Court and Comptroller (Clerk). Since the Clerk is elected, and thus responsible to the citizens and taxpayers of Clay County, the Clerk is independent. The Inspector General must communicate and interact directly with the Clerk. The Clerk, as County Comptroller, communicates with the Board of County Commissioners, but this does not restrict the Inspector General from communicating with the Board of County Commissioners directly. The Division has no direct responsibility to or authority over, any area subject to its audit, review and investigation. Therefore, in fact and in appearance, the Inspector General is organizationally independent from those areas which it will be auditing, reviewing and investigating.

## SCOPE OF WORK

Pursuant to the legal authority and responsibility cited above, the Clerk has established the Division of Inspector General to fulfill the responsibilities of the office as they relate to auditing and investigative functions. The Inspector General, in the discharge of her duties, is authorized by the Clerk to engage in the following specific functions:

- Audit, evaluate, investigate and inspect the activities, records and individuals who work with contracts, procurements, grants, agreements, and other financial arrangements by
  - ✓ Reviewing the reliability and integrity of financial and operating information and the means used to identify, measure, classify, and report such information;
  - ✓ Reviewing the systems established to ensure compliance with the policies, plans, procedures, laws, and regulations which could have a significant impact on operations and reports and determining whether the organization is in compliance;
  - ✓ Reviewing the means of safeguarding assets and, as appropriate, verify the existence of such assets.
- Audit the economy, efficiency and effectiveness of operations and functions by
  - ✓ Appraising the economy, efficiency and effectiveness with which resources are employed and where management's operational control is not strictly within the scope of financial statements;
  - ✓ Monitoring and evaluating governance and risk management processes.
- Assess the reliability and validity of the information provided by performance measures and standards and conduct reviews of performance measurement systems by
  - ✓ Reviewing operations and/or programs to ascertain whether the results are consistent with established objectives and goals and whether the operations and/or programs are being carried out as planned.
- Conduct civil and administrative investigations;
- Provide information and evidence that relates to criminal acts to the appropriate law enforcement officials;

- Initiate reviews and audits as deemed appropriate, including guardianship cases;
- Receive and investigate complaints and maintain a hotline concerning alleged fraud, waste, abuse and ethics violations;
- Engage in prevention activities, including but not limited to: review of legislation; review of rules, regulations, policies, procedures and transactions, training and fraud education and awareness;
- Refer matters for further civil, criminal and administrative action to appropriate administrative and prosecutorial agencies;
- Conduct joint investigations and projects with other oversight or law enforcement agencies;
- Recommend remedial actions to overcome or correct operating or maintenance deficiencies and inefficiencies identified, and monitor implementation of recommendations made;
- Issue public reports;
- Establish policies and procedures to guide functions and processes conducted by the Division;
- Maintain information regarding the cost of investigations and cooperate with appropriate administrative and prosecutorial agencies in recouping such costs from nongovernmental entities involved in willful misconduct;
- Do all things necessary to carry out the functions set forth in this Charter;
- Have unrestricted access to all functions, records, property and personnel.

The Inspector General is not authorized to:

- Perform any operational duties for the Clerk's Office;
- Initiate or approve accounting transactions external to the Division of Inspector General;
- Direct the activities of any Clerk's Office employee not employed by the Division of Inspector General, except to the extent such employees have been assigned to or otherwise assist the Division of Inspector General.

## RESPONSIBILITY

The Inspector General has responsibility to:

- Develop a flexible audit plan using an appropriate risk-based methodology, including any risks or control concerns identified by management, and submit that plan to the Clerk for review and approval;
- Implement the annual audit plan, as approved, including, as appropriate, any special tasks or projects requested by the Clerk;

- Perform audits and/or investigations and report significant risk exposures (including fraud risks), control issues and governance issues;
- Perform audits outside of the established annual plan to ensure flexibility, preserve timeliness, and respond appropriately to emerging risks as identified during the course of the year;
- Issue periodic reports to management summarizing the results of activities;
- Establish a quality assurance program by which the Inspector General assures the operations of activities;
- Keep the Clerk informed of emerging trends and successful practices in auditing and investigations;
- Establish and maintain a fraud, waste, abuse and ethics hotline;
- Conduct investigations of issues raised from hotline submissions, input from employees, and any fraud indicators identified while performing all audits;
- Work in conjunction with other audit and investigative bodies within Clay County when appropriate to conduct joint audits and investigations;
- Investigate suspected instances of fraud;
- Consider the scope of work of the external auditors and regulators, as appropriate, for the purpose of providing optimal audit coverage to the organization at a reasonable overall cost;
- Review this Charter annually and recommend any necessary amendments to the Clerk.

This Charter becomes effective October 1, 2020.



Olga Rabel, CGFO  
Inspector General



Tara S. Green  
Clay County Clerk of Circuit Court and Comptroller



Date