



## Inspector General Insights

(From the Clerk's July 2023 Newsletter)

**Background:** The Institute of Internal Auditors (IIA) – the internal audit profession's leader in standards, certifications, education, research, and technical guidance worldwide – recently released a draft of their proposed [Global Internal Audit Standards](#). The draft is the result of a [multi-year project](#) to comprehensively review and update the IIA's International Professional Practices Framework (IPPF), including the International Standards for the Professional Practice of Internal Auditing (Standards).



This draft concludes an extensive research and review process launched in 2020, and it updates the IIA's International Standards. Drafts were furnished in 20 languages to members in 150 countries. For the first time, the draft standards highlight the public sector's unique characteristics, such as its purpose and governance structure, that distinguish it from the private sector and affect how the internal audit function does its work.

**Objective:** Members of the IIA were allowed a 90-day review period ending on May 30. Given the new focus on the public sector, over 40 members of the Florida Chief Audit Executive Roundtable decided to draft a combined response to the proposed provisions of the standards.

**Scope:** The Clerk's Inspector General was one of four public sector Audit Executives who created the draft response to the IIA for approval by the rest of the members of the Roundtable. Inspector General Sheley has been a Certified Internal Auditor, the IIA's flagship certification for Internal Audit professionals, since 1998, and has served many years in Board positions with local IIA chapters.

**Observations:** The new standards set by the IIA will govern the conduct of the Inspector General's Audit Services unit. Separate standards, such as those issued by the Association of Inspectors General, govern the other duties of the Clerk's Inspector General's Office including Investigations and Contract Oversight. In addition to these services, the Clerk's Office of Inspector General (OIG) currently audits 875 private guardianship cases, with constituent assets of approximately \$170 million, while following standards issued by the Florida Court Clerks & Comptrollers (FCCC) Best Practices.

**Recommendations & Actions:** After analyzing the responses and making necessary revisions, the final Global Internal Audit Standards are scheduled to be issued by the IIA in late 2023, and to take effect 12 months thereafter. The OIG will update their policies and procedures as necessary by December 2024.

Total # Transactions	Amounts Audited or Reviewed	Questioned Costs	Taxpayer Savings	# Observations / Recommendations
N/A	N/A	N/A	N/A	N/A