



FLORIDA DEPARTMENT OF HEALTH
OFFICE OF INSPECTOR GENERAL

SELF-ASSESSMENT QUALITY ASSURANCE REVIEW

Report # Q-1819DOH-005 • October 31, 2018

Purpose of this project:

To conduct a self-assessment quality assurance review (assessment) of the Office of Inspector General's (OIG) Internal Audit Unit (IA).

What we evaluated:

We evaluated the IA's conformance with the Institute of Internal Auditors' (IIA) International Professional Practices Framework (IPPF), which includes the internal audit charter, the IIA's Definition of Internal Auditing, the Code of Ethics, and the *International Standards for the Professional Practice of Internal Auditing (Standards)*. The scope of the assessment included IA activities conducted during the period of July 1, 2017 through June 30, 2018.

Summary of results:

The IA activity generally conforms with the internal audit charter, the IIA's Definition of Internal Auditing, the Code of Ethics, and the *Standards*.

BACKGROUND

Section 20.055(6)(a), *Florida Statutes (F.S.)*, requires audits to be conducted in accordance with current *Standards* as published by the IIA, or where appropriate, in accordance with *Generally Accepted Governmental Auditing Standards (GAGAS)*. The *Standards* also provide supplemental guidance for the conduct of consulting engagements. Audit and consulting reports issued by the IA shall include a statement that the engagement was conducted pursuant to the appropriate standards.

The *Standards* require the chief audit executive to develop and maintain a quality assurance and improvement program that covers all aspects of the IA activity. The program must include both internal and external assessments.

Internal assessments should include continuous monitoring of the IA activities with periodic self-assessments and/or reviews. These internal assessments are conducted by persons within the organization's IA activity or by other persons within the organization with sufficient knowledge of internal audit practices. The assessments are conducted under the direction of the chief audit executive.

The Office of the Auditor General (AG), in accordance with Section 11.45(2)(i), *F.S.*, conducts an external assessment of the IA every three years. The AG's most recent quality assurance review for the period July 1, 2016 through June 30, 2017 found the OIG's IA activity was adequately designed, and complied with, to provide reasonable assurance of conformance with the *Standards*. Additionally, the OIG generally complied with those provisions of Section 20.055, *F.S.*, governing the operation of State agencies' offices of inspectors general internal audit activities.

The IA's Quality Assurance and Improvement Program requires that an internal self-assessment quality assurance review is performed at least one of the two off years the AG does not perform its review during every three-year cycle.

DETAILED RESULTS

The IA activity generally conforms with the internal audit charter, the IIA's Definition of Internal Auditing, the Code of Ethics, and the *Standards* during the period July 1, 2017 through June 30, 2018. There are no reportable issues noted in this report that need management response for corrective action.

SUPPLEMENTAL INFORMATION

Section 20.055, *F.S.* charges the Department's OIG with responsibility to provide a central point for coordination of activities that promote accountability, integrity, and efficiency in government.

William Bull, Senior Management Analyst II, conducted this self-assessment quality assurance review under the supervision of Mark H. Boehmer, CPA, Director of Auditing. Although Mr. Bull was a member of the IA activity for a portion of the scope period of this project, Mr. Bull did not participate in the engagements he reviewed.

Our methodology included a review of the IA's background and current environment, the IA's charter, the quality improvement process, work papers, the risk assessment process, engagement process, reporting process, and customer satisfaction survey results. Additionally, interviews were conducted with the internal auditors, the Director of Auditing, and the Inspector General.

This project was not an audit, but was conducted in accordance with the *Standards*, requiring the need to develop and maintain a quality assurance and improvement program that covers all aspects of the IA activity, including periodic internal assessments and external assessments.

Copies of all final reports are available on our website at www.floridahealth.gov (search: internal audit). If you have questions or comments, please contact us by the following means:

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