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Purpose and Mission

The purpose of the Wakulla County Clerk of Courts & Comptroller's (Clerk & Comptroller) internal audit department is to provide independent, objective assurance and consulting services designed to add value and improve the county's operations. The mission of internal audit is to enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight. The internal audit department helps the county accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes.

Authority

Section 1. (d), Article VIII, State Constitution, provides for the election of certain County Officers including a Clerk of the Circuit Court (Clerk & Comptroller). The latter part of this section specifies the Clerk & Comptroller shall be ex officio clerk of the Board of County Commissioners (BOCC), auditor, recorder, and custodian of all county funds. Section 16 Article V, State Constitution, also specifies the Clerk & Comptroller shall have the duties quoted above. The Supreme Court of Florida in the case of Alachua v. Powers (351 So. 2d 32) ruled the Clerk & Comptroller is to act as county auditor in all auditing functions except when the BOCC employs an independent certified public accountant. The Attorney General, in Opinion No. 086-38, ruled the Clerk & Comptroller " ... as ex officio county auditor is not authorized to perform post-audit functions on the records of other constitutional officers."

Section 5.1 of the County Charter states that the Clerk & Comptroller "shall be ex officio clerk of the board of county commissioners, auditor, recorder and custodian of all county funds." Pursuant to the legal authority and responsibility cited above, the Clerk & Comptroller has established the Internal Audit Department (Department) to fulfill the responsibilities of the office as they relate to auditing functions. As authorized by Sections 125.01(1)(x), 11.45(1)(e), and 11.45(3)(a)3., Florida Statutes, the BOCC retains an independent certified public accounting firm to perform an annual financial audit of its accounts and records including the accounts and records of all county officers named in Section 1. (d), Article VIII, State Constitution.

Core Principles

The Core Principles, above all, define tangible internal audit effectiveness. These principles are as followed:

- Demonstrates integrity.
- Demonstrates competence and due professional care.
- Is objective and free from undue influence (independent).
- Aligns with the strategies, objectives, and risks of the organization.
- Is appropriately positioned and adequately resourced.

- Demonstrates quality and continuous improvement.
- Communicates effectively.
- Provides risk-based assurance.
- Is insightful, proactive, and future-focused.
- Promotes organizational improvement.

Independence and Objectivity

Internal Auditor's activity must be independent and must be objective in performing their work. Internal Auditors must have an impartial, unbiased attitude and avoid any conflict of interest. If independence or objectivity is impaired in fact or appearance, the details of the impairment must be disclosed to the Clerk & Comptroller. The Department shall report functionally and administratively to the Clerk & Comptroller.

Scope of Work

The scope of internal audit work includes any operation under the direction of the Clerk & Comptroller and the BOCC. The scope of the Department's work includes, but is not limited to, the following general areas:

- Review of the reliability and integrity of financial and operating information and the means used to identify, measure, classify, and report such information.
- Review the systems established to ensure compliance with those policies, plans, procedures, laws and regulations, which could have a significant impact on operations.
- Review the means of safeguarding assets and, as appropriate, verify the existence of such assets.
- Investigate occurrences of alleged fraud, abuse, or illegal acts.
- Appraise the economy, efficiency, and effectiveness with which resources are employed and review management's operational internal controls.
- Review operations or programs to ascertain whether the results are consistent with established objectives and goals and whether the operations or programs are being carried out as planned.

Department of Internal Audit Responsibilities

The authority and responsibilities for carrying out the internal auditing function for Wakulla County empowers the Department to:

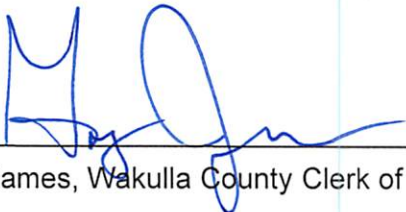
- Have unrestricted access to all county properties, records, and personnel relevant to the fulfillment of their audit responsibilities.
- Develop a flexible annual audit plan using appropriate risk-based methodology, with input from all levels of management.
- Conduct audits of county activities in collaboration with the Clerk & Comptroller, BOCC, or the County Administrator and communicate results.
- Develop and maintain engagement programs to ensure complete and effective audit coverage and reporting.
- Maintain a fraud, waste and abuse hotline.
- Evaluate policies and procedures.
- Ensure the Department maintains sufficient knowledge, skills, experience, and professional certifications.
- Provide periodic updates to the Clerk & Comptroller regarding audit activities, emerging trends, and best practices.
- Perform consulting services to assist management in meeting Clerk & Comptroller and BOCC department objectives.

Standards

The Department is currently in the initial maturity stage and will move towards complete adherence to *The Institute of Internal Auditors' International Professional Practices Framework* (Red Book) as the maturity of the Department continues.

The Department will use the United States *Government Accountability Office's Government Auditing Standards* (Yellow Book) as additional guidance throughout this development.

Reviewed and approved this 9th day of June 2023.



Greg James, Wakulla County Clerk of Courts & Comptroller