HOW WERE INSPECTORS GENERAL CREATED?

Inspectors General have a history that extends to the revolutionary war, but in Florida, the Inspector General Act of 1994, established duties, responsibilities, and authority of an Inspector General in the State of Florida, Section 20.055, Florida Statutes. Currently, Inspectors General provide oversight in 31 state agencies, five Water Management Districts, and the Board of Governors for Florida’s University System. In the State’s public universities, Chief Audit Executives provide this type of oversight. Inspectors General are also appointed in the Florida Housing Finance Corporation, the State Board of Administration, and Citizen’s Property & Casualty Insurance Corporation.

HOW ARE INSPECTORS GENERAL APPOINTED?

Inspectors General are appointed based on their integrity and expertise in accounting, auditing, financial analysis, law, public administration, or investigations. They are independent, objective, unbiased, and are appointed by the agency head without regard for political affiliation. In agencies under the direct jurisdiction of the Governor, Inspectors General are appointed by the Agency Head in consultation with the Governor’s Chief Inspector General.

To ensure audits are conducted in accordance with Professional Standards, either the Inspector General or Director of Auditing shall possess a bachelor’s degree from an accredited college or university with a major in accounting or business with a minimum of five courses in accounting and a minimum of five years of experience in auditing. Possession of a Certified Internal Auditor or Certified Public Accountant professional certification is highly encouraged and each such certification may be used to substitute for one year of experience. Also, most Inspectors General have received the Certified Inspector General designation from the Association of Inspectors General.

WHAT DO INSPECTORS GENERAL DO?

Inspectors General serve as the conscience of the organization and as ambassadors for good government. This is accomplished by:

- Enhancing accountability to taxpayers;
- Building credibility with citizens;
- Helping to ensure that public funds are spent only in the public interest;
- Helping to earn and increase taxpayer confidence in, and respect for, state government;
Providing independent and objective perspectives so that decisions to expend public funds involve balanced and documented information;
- Reporting results and outcomes of programs and services;
- Detecting and deterring fraud, waste and abuse through special reviews and presence in the organization;
- Verifying compliance with policies, procedures, laws and regulations;
- Identifying risks;
- Preventing problems by identifying and assessing effectiveness of internal controls;
- Evaluating controls through regular reviews of organizational activities;
- Assessing reliability of financial and operating information;
- Conducting investigations [including Whistleblower Investigations], inspections, and evaluations of state programs;
- Promoting economy, efficiency, and effectiveness;
- Keeping the agency head fully and currently informed; and
- Helping the agency capture opportunities for process improvements.

**HOW DO INSPECTORS GENERAL CONTRIBUTE TO GOOD GOVERNMENT?**

Inspectors General recommend improvements, and detect and report fraud, waste and abuse. As part of the governance structure, Inspectors General serve government and the public by communicating independent and objective information to policy and decision makers (i.e. Legislature, Agency Heads, and Other Government Officials). This is done in a transparent manner to ensure that state resources are handled properly, economically, and efficiently. Inspectors General ensure that government officials are accountable to the people by:
- Offering analysis on critical government initiatives;
- Independently examining problems and recommend possible solutions;
- Issuing fact-filled reports based on professional audit and investigative standards;
- Performing independent investigations of allegations;
- Conducting whistle-blower investigations; and
- Providing technical and consultative advice to management.

**HOW DO INSPECTORS GENERAL ENSURE QUALITY IN THEIR WORK?**

Florida Statutes require that Inspectors General and staff perform audits in accordance with nationally recognized standards. These standards are the *Standards for the Professional Practice of Internal Auditing* as published by the International Institute of Internal Auditors and Government Auditing Standards published by the Comptroller General of the United States.

Also, Inspectors General have adopted the *Quality Standards for Offices of Inspectors General* as published by the Association of Inspectors General that includes standards for investigations, inspections and general office issues.

Florida Statutes mandates that the Florida Auditor General review the auditing function within each Office of Inspector General every three years to determine compliance with current professional standards. This ensures that the audit function is performing quality...
audits and reviews, maintaining appropriate evidence to support findings, maintaining independence and objectivity, and complying with professional standards.

Best Practices within the Offices of Inspectors General require that each report be independently reviewed for quality and to ensure conclusions are supported by sufficient evidence prior to publishing. Florida Statutes require Inspectors General coordinate with Law Enforcement if there are reasonable grounds to believe a violation of criminal law has occurred. Consultation with Law Enforcement on these matters ensures that persons are not falsely accused.

The Chief Inspector General, Executive Office of the Governor, has statutory authority to act as liaison and monitor Inspectors General in agencies under the direct jurisdiction of the Governor.

Professional Standards mandate that auditors, investigators, and Inspectors General annually meet continuing education requirements.

Inspectors General in conjunction with the Commission for Florida Law Enforcement Accreditation are beginning an accreditation program for the investigative function to further ensure compliance with professional standards.

**WHAT IS ON THE HORIZON?**

The motto of Inspectors General in Florida is “Enhancing Public Trust”. To achieve this goal, we have adopted a *Strategic Plan* that outlines the goals and objectives of Florida Inspectors General over the next three years. Inspectors General in the State of Florida will:

- Implement a Self-Assessment Program to ensure *Professional Standards for Offices of Inspectors General* as published by the Association of Inspectors General are followed;
- Accredit the Inspector General Investigative Function raising the bar for quality;
- Improve the training program ensuring highly skilled and well-trained staff;
- Continue to provide Value-Added Auditing and Investigative Services;
- Communicate relevant, reliable, and timely information to stakeholders;
- Foster and advance the professional image and effectiveness of Inspectors General through partnerships with: Florida Commission on Human Relations, Commission for Florida Law Enforcement Accreditation, Florida Department of Law Enforcement, Joint Legislative Auditing Committee; Auditor General, Office of Program Policy Analysis and Government Accountability, International Institute of Internal Auditors, Association of Certified Fraud Examiners, Association of Inspectors General, Department of Financial Services, local law enforcement and others.

**HOW DO YOU CONTACT AN INSPECTOR GENERAL?**

Each state agency can be accessed through myflorida.com or there is a link on the Governor’s website at [http://www.flgov.com](http://www.flgov.com).
STATE OF FLORIDA
OFFICES OF INSPECTOR GENERAL
State Board of Administration
Department of Agricultural and Consumer Services
Department of Business and Professional Regulation
Department of Children and Families
Citizen's Property and Casualty Insurance Group
Department of Citrus
Department of Community Affairs
Department of Corrections
Department of Education
Department of Elder Affairs
Department of Environmental Protection
Office of Financial Regulation
Department of Financial Services
Florida Fish and Wildlife Commission
Board of Governors
Executive Office of the Governor
Department of Health
Agency for Health Care Administration
Department Office of Insurance Regulation
Department of Highway Safety and Motor Vehicles
Department of Juvenile Justice
Florida Department of Law Enforcement
Department of Legal Affairs
Department of Lottery
Department of Management Services
Department of Military Affairs
Agency for Persons with Disabilities
Public Service Commission
Department of Revenue
Department of State
Supreme Court
Department of Transportation
Department of Veterans Affairs
Agency for Workforce Innovation