Agency for Persons with Disabilities
Office of the Inspector General - Internal Audit
Agency Ethics Program
Audit Plan
Audit Period January 1, 2007 through December 31, 2007

## Audit Plan

# I. Audit Objectives

To evaluate the design, implementation, and effectiveness of the Agency for Persons with Disabilities' (Agency) Ethics Program.

## II. Audit Scope and Methodology

The audit topic is not on the 2007/2008 annual risk assessment. It was selected to fulfill the Office of Inspector General's responsibility under Performance Standard 2130, of the International Standards for the Professional Practice of Internal Auditing, which requires a periodic assessment of the state of the ethical climate of the Agency.

The scope of this audit will focus on the actions taken by the Agency to communicate, educate, monitor, and enforce ethical standards and policies applicable to Agency employees.

Our audit of this topic (Agency Ethics Program) will include review of applicable ethics literature, Florida Statutes, Office of the Governor Executive Orders, policies and procedures, Agency documents and records pertaining to the ethics topic, and interviews with Agency staff.

The audit will be conducted in accordance with the International Standards for the Professional Practice of Internal Auditing (IIA Standards). At the conclusion of the audit, we will report information, findings, and conclusions resulting from the audit.

## III. General Duties and Audit Staff Assignments

Carol Sullivan SMAII

Karen Laiche Director of Audit

The internal audit activity consists of these two positions. The majority of the audit field work will be performed by Carol Sullivan and reviewed by Karen Laiche; however, when needed Karen Laiche will perform audit field work and it will be reviewed by Carol Sullivan.

#### IV. Planned Audit Completion Dates

All assigned audit work papers should be completed by April 30, 2008. (We anticipate working on other projects during this time frame.)

Director of Auditing

Date