

<b>IA-03-23-2009-074</b>		<b>REVIEW PROGRAM</b>			
TITLE:		DEPARTMENT of ENVIRONMENTAL PROTECTION Department-Wide Ethics Review			
ITEM NO.	INSTRUCTIONS			Done By	Date W/P Ref.

<b>I.</b>		<b>OVERALL OBJECTIVES</b> The objective of this Department-wide ethics review is to evaluate the effectiveness of actions taken by the department to design, communicate, monitor, promote, and enforce ethical standards and procedures applicable to employees.			
<b>II.</b>		<b>GENERAL INSTRUCTIONS</b>  A. Hold an entrance conference with Department Chief Ethics Officer to discuss the Department ethics policy and the role of ethics in the department.  B. For each test, prepare summary notes. This includes a statement of test objectives, procedures or activities utilized results of tests, and conclusion on objectives.			
<b>III</b>		<b>PRELIMINARY REVIEW</b> <u>Objective.</u> To gain familiarization with the Department's ethics policy and directives.  A. Review the DEP Directive 202 Code of Ethics, Part III of Chapter 112, F.S., Code of Ethics of Public Officers and Employees, and Chapter 34-12 Rules of the Florida Commission on Ethics.  B. Hold an entrance conference with the Office of General Council Chief Ethics Officer concerning the Department's policy on ethics.  C. Meet with training staff from the Division of Finance and Accounting Bureau of Personell regarding communication of the Department's ethics policy.  D. Prepare a statement of independence.  E. Create a planning memo for approval of the audit director and, if changed have approved and dated by supervisor.  F. Evaluate the internal control structure in place regarding ethics in the Department.  G. Conduct a risk assessment. Identify and assess risks concerning ethics. Consider probabilities of significant errors, irregularities, etc. Address risks, controls, governance processes to the extent of communication and implementation of the Department's policy on ethics.			

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IV.	<b>FIELDWORK</b> <b>Objective :</b> To evaluate the effectiveness of actions taken by the department to design, communicate, monitor, promote, and enforce ethical standards and procedures applicable to employees.			
	<ol style="list-style-type: none"> <li>1. <b>Evaluate the design of the Department's ethics-related policy.</b> <ol style="list-style-type: none"> <li>A. Interview OGC staff to gain an understanding of the role and activities of the ethics officer as well as how the policy was developed.</li> </ol> </li> <li>2. <b>Evaluate the implementation and communication of the Department's ethics objectives, programs, and activities.</b> <ol style="list-style-type: none"> <li>B. Interview Bureau of Personnel management to gain an understanding of the Department ethics training and how it is tracked to ensure employees have adequate training.</li> <li>C. Compare Department training materials to the Department Ethics Directive 202, Chapter 112 FS, and the Governors Code on Ethics to evaluate quality and ensure the training materials adequately addresses the topics and concepts relevant to requirements.</li> <li>D. Review training documentation on a sample entity to evaluate controls over training completion, tracking and monitoring.</li> </ol> </li> <li>3. <b>Evaluate the effectiveness of the Department's ethics objectives, program, and activities.</b> <ol style="list-style-type: none"> <li>A. Review information maintained by OGC on ethics inquiries and opinions issued to analyze differences and trends of issues over time.</li> <li>B. Review ethics related investigation cases to analyze trends of investigative issues over time and look at corrective action taken by department management.</li> <li>C. Interview department staff to gain an understanding of how effective the ethics policy is throughout the Department and how staff view ethics in their areas. <ol style="list-style-type: none"> <li>1. Choose a sample of DEP employees that will include all levels from senior management to lower level employees. The sample should also include a mix of staff from a sample of Divisions, Districts, and other field areas.</li> <li>2. Develop a set of interview questions that covers the Department's policy on ethics as well as questions on ethical conduct in today's economic environment.</li> <li>3. Conduct interviews until an overall conclusion can be drawn about the Department's ethical climate and the success of ethics training.</li> </ol> </li> <li>D. Write up Summary notes to document.</li> </ol> </li> </ol>			

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<b>V.</b>	<b>CLOSE-OUT SECTION</b>			
	A.	Index, number, and cross-reference work papers, using red ink where Appropriate. The auditor performing the work should initial, date, and Place the project number on all work paper pages.		
	B.	Prepare a <b>Draft Report</b> using OIG standard format. All findings should be followed by appropriate recommendations for correcting problems.		
	C.	Proof-read and edit the report for punctuation, spelling, grammar, Capitalization, mathematical accuracy, content and readability.		
	D.	Reference all report pages, dates, amounts, and findings to your work Papers using red ink.		
	E.	Submit the work papers and draft report to supervisor for Review along with the <b>Audit Process Log</b> (report routing checklist).		
	F.	Respond to each supervisor's review note, make changes as required And re-submit for a second review.		
	G.	Once the report has been approved by Audit Director and IG, schedule an exit Conference with Division. The <b>Draft Report</b> should be provided to the Division before the scheduled conference. Prepare a <b>Preliminary Report</b> after the exit conference with a cover memo indicating that the Division has 20 working days to provide a written response to the recommendations.		
	H.	When response(s) are received, incorporate them into The report. Prepare and submit the <b>Final Report</b> for review/approval. a. Document the Final Report in the work paper file. b. Prepare the Transmittal Memo as appropriate.		
	I.	Once the <b>Final Report</b> has been printed, provide the Administrative Assistant with a distribution list for the reports.		