

## **Review of Executive Office of the Governor's Ethics Program**

### **TABLE OF CONTENTS**

I.	REVIEW PLAN_____	2
A.	INTRODUCTION AND BACKGROUND_____	2
B.	REVIEW OBJECTIVES_____	2
C.	REVIEW SCOPE_____	2
D.	REVIEW APPROACH_____	2
	1. Duties and Responsibilities_____	3
	2. Review Schedule_____	3
	3. Work papers_____	3
	4. Discussion with Management_____	3
E.	REVIEW REPORTING_____	4
F.	APPLICABLE CRITERIA_____	4
II.	REVIEW PROCEDURES _____	4

**ABBREVIATIONS [List all abbreviations used in the Review Program]**

EOG	Executive Office of the Governor
CIG	Office of Chief Inspector General
WP	Work papers

**I. REVIEW PLAN****A. INTRODUCTION AND BACKGROUND**

This review program provides instructions and guidance for performing a review of the effectiveness and efficiency of the Executive Office of the Governor's (EOG) Ethics Program.

Ethics is defined as that branch of philosophy dealing with values relating to human conduct, with respect to the rightness and wrongness of certain actions and to the goodness and badness of the motives and ends of such actions.

Chapter 112, Part III, Florida Statutes provides a minimum standard that all public officers and employees must follow. However on January 3, 2007, Governor Christ issued Executive Order 07-01 directing the immediate adoption and implementation of a Code of Ethics by the EOG.

- B. REVIEW OBJECTIVES** – The overall review objective is to assess the extent to which the EOG has practices, procedures, and policies in place to identify ethics-related risks, prevent ethics complaints and ethics-related litigation.
- C. REVIEW SCOPE** - Review work will be performed within the Executive Office of the Governor. We will look at the policies, procedures, and practices in place for the Ethics Program currently.
- D. REVIEW APPROACH** – Auditors are to fully understand the review objectives and continually assess the appropriateness/productivity of the steps. Approval will be obtained from the Audit Director to modify, add, or delete review steps. This program should not be used merely as a checklist of steps to be performed, as the auditor is responsible for complete development of condition, cause, and

effect of the issues evolving from the review objectives and for being alert for new issues outside the review scope.

This review program is not all-inclusive and should not restrict auditor initiative or the work required to meet auditing standards. Moreover, this plan is not a substitute for knowledge of applicable laws, regulations, and procedures. The review steps in the program are minimum requirements to be accomplished.

While there is no separate step concerning detection of fraud, all of the review steps are designed to detect fraud. Fraud was a consideration when the risk assessment was completed and the annual audit plan developed.

1. **Duties and Responsibilities.** – The review will be conducted from the Office of Chief Inspector General (CIG), Internal Audit Section. Kim Mills is the Audit Director and will be assisted by Tabitha McNulty, Audit Manager. The address is:

State of Florida Office of the Governor  
Office of Chief Inspector General  
The Capitol, Room 2103  
Tallahassee, FL 32399

2. **Review Schedule** – The review will begin by June 24, 2010. Fieldwork will be completed by June 29, 2010 and a report will be prepared and forwarded to the Dawn Hanson and the Governor.
3. **Work papers** – Work papers (WP) will be prepared in accordance with the CIG Policies and Procedures Manual. WP indexing system will follow the review program numbering system.
4. **Discussions with Management** – The review results will be discussed with appropriate management officials within the EOG. Pertinent comments of officials should be documented in WP's.

E. **REVIEW REPORTING** - The CIG will prepare a report at the completion of fieldwork. The report will be prepared in accordance with the CIG Policies and Procedures Manual and in accordance with applicable standards contained in the ***International Standards for the Professional Practice of Internal Auditing*** issued by the Institute of Internal Auditors.

F. **APPLICABLE CRITERIA**

1. Standard 2110 – Governance, International Standards for the Professional Practice of Internal Auditing

II. **REVIEW PROCEDURES**

Work paper  
Reference

Auditor  
Initials  
& Date

A. Administrative Section			
1.	Send announcement to Governor and appropriate members of management. Entrance conference?		
2.	Independence Statement (to be completed by the Audit Director and all auditors assigned to the review)		
3.	Document and immediately bring to the Audit Director's attention any indications of fraud, waste, abuse, illegal activities, etc. This step is applicable throughout the entire review.		
4.	Exit Conference: Upon completion of all fieldwork, conduct an exit conference with program managers to discuss the review results.		
5.	Prepare final report draft and submit to auditee for review and response		
6.	Prepare cross-referenced version of report		
7.	Submit cross referenced version of report and working papers to Director of Auditing for review. Provide approved report to Chief Inspector General for approval.		
8.	Incorporate responses into final report; complete final report; submit final report to the Governor and distribute, as required		
9.	Conduct customer survey		

**REVIEW PROGRAM****Executive Office of the Governor  
Office of Chief Inspector General  
Internal Audit Section****Project No.  
IA-2010-17**

	10.	prepare issues grid (follow-up)			
	11.	Prepare follow-up review program			
<b>B.</b>	<b>Fieldwork</b>				
<b>I.</b>	<b>Determine whether current policies and practices are in place to identify ethics-related risks, prevent ethics complaints and ethics-related litigation.</b>				
	<i>Questions to answer: Are there written procedures for the Ethics Program? How are employees reminded about the Code of Ethics? How frequently does this happen? Are receipts of the Ethics Policy kept? For how long and where? Are employees ever required to re-sign receipts? How do employees report potential violations and who should they contact? Is there a process for making changes to the Code of Ethics? Does a training program exist to familiarize and educate employees on the ethical concepts, issues, and other compliance requirements covered and related to the code of Ethics? How is ethics-related problem identified?</i>				