

# Internal Audit Charter for Leon County Clerk of the Circuit Court & Comptroller, Division of Internal Auditing

## Purpose

The purpose of the internal audit function is to strengthen Leon County Clerk of the Circuit Court & Comptroller and Leon County Board of County Commissioners' ability to create, protect, and sustain value by providing the board and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

The internal audit function enhances the Leon County Clerk of the Circuit Court & Comptroller and the Leon County Board of County Commissioners:

- Successful achievement of their objectives.
- Governance, risk management, and control processes.
- Decision-making and oversight.
- Reputation and credibility with their stakeholders.
- Ability to serve the public interest.

Leon County Clerk of the Circuit Court & Comptroller's internal audit function is most effective when:

- Internal auditing is performed by competent professionals in conformance with The IIA's Global Internal Audit Standards™, which are set in the public interest.
- The internal audit function is independently positioned with direct accountability to the board.
- Internal auditors are free from undue influence and committed to making objective assessments.

## ***Commitment to Adhering to the Global Internal Audit Standards***

The Leon County Clerk of the Circuit Court & Comptroller's internal audit function will adhere to the mandatory elements of The Institute of Internal Auditors' International Professional Practices Framework, which are the Global Internal Audit Standards and Topical Requirements. The chief audit executive (CAE) will report annually to the Audit Advisory Committee (AAC) and senior management regarding the internal audit function's conformance with the Standards, which will be assessed through a quality assurance and improvement program.

## **Mandate**

### ***Authority***

The Leon County Clerk of the Circuit Court & Comptroller grants the internal audit function the mandate to provide the board and senior management with objective assurance, advice, insight, and foresight.

The internal audit function's authority for Leon County Clerk of the Circuit Court & Comptroller is authorized by Article V Sec. 16 and Article VIII, Sec. 1(d) of the Florida Constitution; F.S. §129.09; F.S. §136.06(1); F.S. §136.08; *Brock v. Board of County Commissioners of Collier County*, 21 So.3d 844 (Fla. App. 2009); *Alachua vs. Powers*, 351 So.2d 32 (Fla. 1997); Leon County BOCC Policy No. 06-4; Florida Attorney's General Office Advisory Opinion 86-38.

Further, Leon County Charter, Sec. 3.3 states:

- (1) The Leon County Clerk of the Court shall serve as the Auditor to the Commission as specified by law. The Clerk shall employ a Certified Internal Auditor, Certified Public Accountant, or such other person qualified by education or experience in governmental accounting, internal auditing practices and fiscal controls, which shall include at least five (5) years' experience in professional accounting, auditing, governmental fiscal administration or related experience, unless the Clerk holds such qualifications. The Board of County Commissioners shall fund the audit function of the Clerk.
- (2) Audit Committee. There shall be a five-member Audit Committee of which two members shall be appointed by the County Commission and three by the Clerk. The Audit Advisory Committee shall adopt an annual plan of work for the Auditor and shall oversee the work of the Auditor. The Audit Advisory Committee members shall be residents of Leon County, none of whom may be an employee or officer of County government, and who have experience as a public accountant, internal auditor, or as a financial manager for a public, private or not for profit institution. The purpose of the Audit Advisory Committee is to promote, maintain, and enhance the independence and objectivity of the internal audit function by ensuring broad audit coverage, adequate consideration of audit reports, and appropriate action on recommendations. Clerk shall provide for the organization and duties of the Audit Advisory Committee, including membership terms, voting procedures, officers, sub-committees, meeting schedules and staff support.

Audit Committee, also known as the Audit Advisory Committee (AAC) in this Internal Audit Charter and is used interchangeably.

The Leon County Clerk of the Circuit Court & Comptroller's Division of Internal Auditing (DIA) was organizationally created to assist the Leon County Clerk of the Circuit Court & Comptroller in performing the internal audit function.

The DIA directly reports to the Leon County Clerk of the Circuit Court & Comptroller. The CAE ensures that the staff members of the DIA have unrestricted access to, communicate, and interact directly with the CAE and the AAC. Interactions with AAC can occur without the CAE being present. Such authority allows the DIA unrestricted access to Leon County Clerk of the Circuit Court & Comptroller and the AAC.

The Leon County Clerk of the Circuit Court & Comptroller authorizes the internal audit function to:

- Have full and unrestricted access to all functions, data, records, information, physical property, and personnel pertinent to carrying out internal audit responsibilities. Internal auditors are accountable for confidentiality and safeguarding records and information.
- Allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques, and issue communications to accomplish the function's objectives.
- Obtain assistance from the necessary personnel of Leon County Clerk of the Circuit Court & Comptroller and Leon County Board of County Commissioners and other specialized services from within or outside Leon County Clerk of the Circuit Court & Comptroller and Leon County Board of County Commissioners to complete internal audit services.

### ***Independence, Organizational Position, and Reporting Relationships***

The IIA GIAS provides guidance for applying standards in the public sector. The public sector is founded and governed under a legal framework of laws, rules, regulations, administrative orders and other governing requirements specific to how the organization operates. The GIAS uses the term laws and regulations to represent the legal framework of an entity. These laws and regulations establish the mandate, organizational position, reporting relationship, scope of work, funding, and other requirements of the internal audit function. The guidance for applying the GIAS indicates that the Chief Audit Executive should avoid taking direction from elected official without first consulting the board and senior management, unless the elected official has direct oversight responsibilities.

The Clerk, by State Constitution, is the auditor for Clerk and BoCC entities and is an elected official who has direct oversight responsibilities for the internal audit function in the fulfilment of their Constitutional duties.

The CAE is the Leon County Clerk of the Circuit Court & Comptroller, who is positioned at a level in the organization that enables internal audit services and responsibilities to be performed without interference from management, thereby establishing the independence of the internal audit function. (See "Mandate" section.) The CAE hires an internal audit manager (IAM) who assists the CAE in overseeing the day-to-day operations of the internal audit function. Historically, the IAM is placed at the highest level of the Clerk's government organization as part of the senior management team, with the IAM acting as the Clerk's agent over internal audit matters and reports. The IAM reports functionally and administratively (for example, day-to-day operations) to the CAE. This positioning provides the organizational authority and status to bring matters directly to senior management and escalate matters to the CAE or the AAC without interference. It supports the internal auditors' ability to maintain objectivity.

To ensure independence, the Clerk has provided professional leeway to the IAM to review and report on any matters, without restriction, pertaining to the Clerk and BoCC organizations, regardless of department, program, or position.

The IAM will confirm the organizational independence of the internal audit function to the CAE and the AAC, at least annually.

If the governance structure does not support organizational independence, the CAE will document the characteristics of the governance structure limiting independence and any safeguards employed to achieve the principle of independence. For instance, in the event there are allegations made against the CAE, received in the operation of the fraud, waste, abuse, misconduct, and violations of the Whistleblower's Act Hotline operated by DIA, there is a procedure to outsource any substantiation determination of those allegations by an independent outside party to ensure an objective and impartial decision.

The CAE grants the IAM open communication to disclose to the AAC any interference internal auditors encounter related to the scope, performance, or communication of internal audit work and results when assisting the CAE with the internal audit function. The disclosure will include communicating the implications of such interference on the internal audit function's effectiveness and ability to fulfill its mandate.

Further, an Audit Advisory Committee (AAC) provides independent, objective input based on their professional expertise in internal auditing, public accounting, or financial management issues, and in developing advice and recommendations for the Clerk's consideration and decisions. The AAC also reviews and approves the Annual Audit Plan.

### ***Changes to the Mandate and Charter***

Circumstances may justify a follow-up discussion between the CAE, AAC, and senior management on the internal audit mandate or other aspects of the internal audit charter. Such circumstances may include but are not limited to:

- A significant change in the Global Internal Audit Standards.
- A significant acquisition or reorganization within the organization.
- Significant changes in the CAE, AAC, and/or senior management.
- Significant changes to the organization's strategies, objectives, risk profile, or the environment in which the organization operates.
- New laws or regulations that may affect the nature and/or scope of internal audit services.

### **AAC Oversight**

To establish, maintain, and ensure that Leon County Clerk of the Circuit Court & Comptroller's internal audit function has sufficient authority to fulfill its duties, the AAC will:

- Discuss with the CAE and senior management the appropriate authority, role, responsibilities, scope, and services (assurance and/or advisory) of the internal audit function.
- Ensure the CAE has unrestricted access to and communicates and interacts directly with the AAC, including in private meetings without senior management present. CAE grants

the IAM the same unrestricted access to and communicates and interacts directly with the AAC, including private meeting without senior management or the CAE present.

- Discuss with the CAE and senior management other topics that should be included in the internal audit charter.
- Participate in discussions with the CAE and senior management about the “essential conditions,” described in the Global Internal Audit Standards, which establish the foundation that enables an effective internal audit function.
- Along with the CAE, approve the internal audit function’s charter, which includes the internal audit mandate and the scope and types of internal audit services.
- Review the internal audit charter periodically with the CAE to consider changes affecting the organization, such as the employment of a new CAE or changes in the type, severity, and interdependencies of risks to the organization; and approve the internal audit charter annually.
- Approve the risk-based annual internal audit plan.
- Receive communications from the CAE about the internal audit function including its performance relative to its plan.
- Ensure a quality assurance and improvement program has been established and review the results annually.
- Make appropriate inquiries of senior management and the CAE to determine whether scope or resource limitations are inappropriate.

## **CAE Roles and Responsibilities**

To establish, maintain, and ensure that Leon County Clerk of the Circuit Court & Comptroller’s internal audit function has sufficient authority to fulfill its duties, the CAE will perform duties noted in this Charter, as well as the following administrative duties for supervision and oversight over the internal audit function:

- Approve the internal audit function’s human resources administration and budgets.
- Approve the internal audit function expenses.
- Collaborate with senior management to determine the qualifications and competencies the organization expects in an IAM, as described in the Leon County Charter, Sec. 3.3 (1) .
- Authorize the appointment and removal of the IAM.
- Approve the remuneration of the IAM.
- Review the IAM’s performance.

## ***Ethics and Professionalism***

The CAE will ensure that internal auditors:

- Conform with the Global Internal Audit Standards, including the principles of Ethics and Professionalism: integrity, objectivity, competency, due professional care, and confidentiality.
- Understand, respect, meet, and contribute to the legitimate and ethical expectations of the organization and be able to recognize conduct that is contrary to those expectations.
- Encourage and promote an ethics-based culture in the organization.
- Report organizational behavior that is inconsistent with the organization's ethical expectations, as described in applicable policies and procedures.

## **Objectivity**

The CAE and the IAM will ensure that the internal audit function remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of engagement selection, scope, procedures, frequency, timing, and communication. If the CAE or the IAM determines that objectivity may be impaired in fact or appearance, the details of the impairment will be disclosed to appropriate parties.

The DIA's internal auditor staff, including the IAM, will maintain an unbiased mental attitude that allows them to perform engagements objectively such that they believe in their work product, do not compromise quality, and do not subordinate their judgment on audit matters to others, either in fact or appearance.

The DIA's internal auditor staff, including the IAM, will have no direct operational responsibility or authority over any of the activities they review. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, or engage in other activities that may impair their judgment, including:

- Assessing specific operations for which they had responsibility within the previous year.
- Performing operational duties for Leon County Clerk of the Circuit Court & Comptroller and Leon County Board of County Commissioners or their affiliates.
- Initiating or approving transactions external to the internal audit function.
- Directing the activities of any Leon County Clerk of the Circuit Court & Comptroller or Leon County Board of County Commissioners employee who is not employed by the internal audit function, except to the extent that such employees have been appropriately assigned to internal audit teams or to assist internal auditors.

Internal auditors will:

- Disclose impairments of independence or objectivity, in fact or appearance, to appropriate parties and at least annually, such as the CAE, AAC, management, or others.
- Exhibit professional objectivity in gathering, evaluating, and communicating information.

- Make balanced assessments of all available and relevant facts and circumstances.
- Take necessary precautions to avoid conflicts of interest, bias, and undue influence.

### ***Managing the Internal Audit Function***

The CAE, with the assistance of the IAM, has the responsibility to:

- At least annually, develop a risk-based internal audit plan that considers the input of the AAC and senior management. Discuss the plan with the AAC and senior management and submit the plan to the AAC for review and approval.
- Communicate the impact of resource limitations on the internal audit plan to the AAC and senior management.
- Review and adjust the internal audit plan, as necessary, in response to changes in Leon County Clerk of the Circuit Court & Comptroller or Leon County Board of County Commissioners' business, risks, operations, programs, systems, and controls.
- Communicate with the AAC and senior management if there are significant interim changes to the internal audit plan.
- Ensure internal audit engagements are performed, documented, and communicated in accordance with the Global Internal Audit Standards.
- Follow up on engagement findings and confirm the implementation of recommendations or action plans and communicate the results of internal audit services to the AAC and senior management annually and for each engagement as appropriate.
- Ensure the internal audit function collectively possesses or obtains the knowledge, skills, and other competencies and qualifications needed to meet the Global Internal Audit Standards requirements and fulfill the internal audit mandate.
- Identify and consider trends and emerging issues that could impact Leon County Clerk of the Circuit Court & Comptroller or Leon County Board of County Commissioners and communicate to the AAC and senior management as appropriate.
- Consider emerging trends and successful practices in internal auditing.
- Establish and ensure adherence to methodologies designed to guide the internal audit function.
- Ensure adherence to Leon County Clerk of the Circuit Court & Comptroller and Leon County Board of County Commissioners' relevant policies and procedures unless such policies and procedures conflict with the internal audit charter or the Global Internal Audit Standards. Any such conflicts will be resolved or documented and communicated to the AAC and senior management.
- Coordinate activities and consider relying upon the work of other internal and external providers of assurance and advisory services. If the IAM cannot achieve an appropriate level of coordination, the issue must be communicated to senior management and, if necessary, escalated to the CAE and/or AAC, as needed.

### ***Communication with the AAC and Senior Management***

The CAE, with the assistance of the IAM, will report periodically to the AAC and senior management regarding:

- The internal audit function's mandate.
- The internal audit plan and performance relative to its plan.
- Internal audit budget.
- Significant revisions to the internal audit plan and budget.
- Potential impairments to independence, including relevant disclosures as applicable.
- Results from the quality assurance and improvement program, which include the internal audit function's conformance with The IIA's Global Internal Audit Standards and action plans to address the internal audit function's deficiencies and opportunities for improvement.
- Significant risk exposures and control issues, including fraud risks, governance issues, and other areas of focus for the AAC.
- Results of assurance and advisory services.
- Resource requirements.
- Management's responses to the risk that the internal audit function determines may be unacceptable or acceptance of a risk that is beyond Leon County Clerk of the Circuit Court & Comptroller or Leon County Board of County Commissioners risk appetite.

### ***Quality Assurance and Improvement Program (QAIP)***

The CAE, with the assistance of the IAM, will develop, implement, and maintain a quality assurance and improvement program that covers all aspects of the internal audit function. The program will include external and internal assessments of the internal audit function's conformance with the Global Internal Audit Standards, as well as performance measurement to assess the internal audit function's progress toward the achievement of its objectives and promotion of continuous improvement. The program also will assess, if applicable, compliance with laws and/or regulations relevant to internal auditing. Also, if applicable, the assessment will include plans to address the internal audit function's deficiencies and opportunities for improvement.

Annually, the CAE, with the assistance of the IAM, will communicate with the AAC and senior management about the internal audit function's quality assurance and improvement program, including the results of internal assessments (ongoing monitoring and periodic self-assessments) and external assessments. External assessments will be conducted at least once every five years by a qualified, independent assessor or assessment team from outside Leon County Clerk of the Circuit Court & Comptroller; qualifications must include at least one assessor holding an active Certified Internal Auditor® credential.

## Scope and Types of Internal Audit Services

The scope of internal audit services covers the entire breadth of the organization, including all Leon County Clerk of the Circuit Court & Comptroller and Leon County Board of County Commissioners activities, assets, and personnel. The scope of internal audit activities also encompasses but is not limited to objective examinations of evidence to provide independent assurance and advisory services to the board and management on the adequacy and effectiveness of governance, risk management, and control processes for Leon County Clerk of the Circuit Court & Comptroller and Leon County Board of County Commissioners.

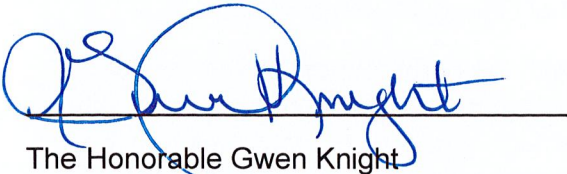
The nature and scope of advisory services may agree with the party requesting the service, provided the internal audit function does not assume management responsibility. Opportunities for improving the efficiency of governance, risk management, and control processes may be identified during advisory engagements. These opportunities will be communicated to the appropriate level of management.

Internal audit engagements may include, but are not limited to, evaluating whether:

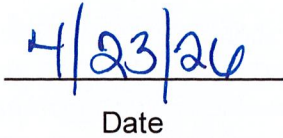
- Risks relating to the achievement of Leon County Clerk of the Circuit Court & Comptroller and Leon County Board of County Commissioners' strategic objectives are appropriately identified and managed.
- The actions of Leon County Clerk of the Circuit Court & Comptroller and Leon County Board of County Commissioners officers, directors, management, employees, and contractors or other relevant parties comply with the Leon County Clerk of the Circuit Court & Comptroller and Leon County Board of County Commissioners policies, procedures, and applicable laws, regulations, and governance standards.
- The results of operations and programs are consistent with established goals and objectives.
- Operations and programs are being carried out effectively and efficiently.
- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact Leon County Clerk of Circuit Court & Comptroller and Leon County Board of County Commissioners.
- The integrity of information and the means used to identify, measure, analyze, classify, and report such information is reliable.
- Resources and assets are acquired economically, used efficiently and sustainably, and protected adequately.
- Internal controls, as required by F.S. §218.33(3), are designed, established and maintained to:
  - Prevent and detect fraud, waste, and abuse.
  - Promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices.
  - Support economical and efficient operations.
  - Safeguard assets.

Approved by the board at its meeting on January 22, 2026.

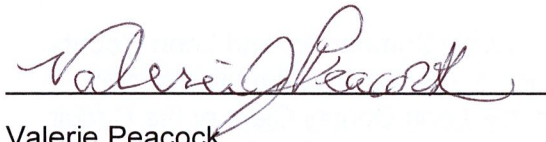
**Acknowledgments/Signatures**



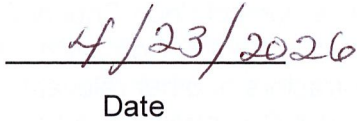
The Honorable Gwen Knight  
Leon County Clerk of the Circuit Court & Comptroller  
(Chief Audit Executive)



Date



Valerie Peacock  
Audit Advisory Committee Chair



Date

**Document History:**  
Approved January 22, 2026 (implementation of new Standards)  
(signed at the AAC meeting on April 23, 2026 to updated to reflect the chair rotation and Clerk’s seal signatory change)