



# ASSOCIATION OF INSPECTORS GENERAL

*Advancing Professionalism, Accountability & Integrity*

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**S. WILLIAM FLETCHER**  
**PRESIDENT**

**GREGORY L. HILL**  
**EXECUTIVE DIRECTOR**

November 15, 2023

Roger Trca  
Inspector General  
Division of Inspector General  
Clerk of the Circuit Court & Comptroller, Palm Beach County  
301 N. Olive Avenue 9<sup>th</sup> Floor  
West Palm Beach, Florida 33401

Dear Inspector General Trca,

The Association of Inspectors General (AIG) performed a Peer Review of the Division of Inspector General for the Clerk of the Circuit Court & Comptroller, Palm Beach County, Audit Division (AD), at your request. The Peer Review Team (Team) evaluated the work of the AD from August 1, 2018 – July 31, 2023. The Team performed the review from November 6, 2023 – November 7, 2023, which took place at your office at 301 N. Olive Avenue 9<sup>th</sup> Floor, West Palm Beach, Florida 33401. The Peer Review assessed the work of the AD for compliance with the *Institute of Internal Auditors (IIA) International Standards for the Professional Practice of Internal Auditing*. These standards are consistent with the qualitative standards under which your AD has operated throughout the review period.

The Peer Review Team consisted of Erica Smith, Deputy Inspector General for the Jefferson Parish Office of Inspector General.

On behalf of the Team, I am pleased to advise that we found no reportable instances of failure to meet these standards. There are no limitations or qualifications in our opinion. It is the unanimous conclusion of the Team that the Division of Inspector General for the Clerk of the Circuit Court & Comptroller, Palm Beach County, AD met all relevant IIA standards for the period under review.

The remainder of this letter sets forth the purpose, scope, and methodology of the Peer Review.

### **Purpose**

The Team conducted an independent, qualitative review of the operations of the AD of the Division of Inspector General for the Clerk of the Circuit Court & Comptroller, Palm Beach County focusing on compliance with agreed-upon standards.

### **Scope**

The Peer Review covered the AD's operations, resulting work products, and related file materials chosen from audits completed from August 1, 2018 – July 31, 2023. The Peer Review scope also covered the AD's compliance with their relevant policy and process manuals and procedural guides; staff qualifications; and professional training requirements. Lastly, the Peer Review assessed supervisory review and quality control over the work product, reporting of results, and the Division of Inspector General's relationship and communications with outside agencies. For this last step, the Peer Review Team met with external stakeholders with whom the Division of Inspector General frequently works, or who are the recipients of the Division of Inspector General's work products.

### **Method**

The Peer Review Team generally followed the Peer Review/Qualitative Assessment Review Checklist developed by the AIG. This checklist is based on the IIA Quality Standards. The Team also called upon their own professional experience as senior managers of various Offices of Inspector General and through their knowledge of and familiarity with best practices within the Inspector General community.

Prior to the actual on-site review, the Team requested information from the AD, including but not limited to policy and procedures manuals, closed audit files, a list of issued reports, and a list of external stakeholders. The Team used this information to select the work products and related audit materials that were ultimately reviewed. We delivered our request for sampled audits on November 2, 2023 via email.

On November 6, 2023, the Team held an entrance conference with you and your executive leadership, during which time we explained the Peer Review scope, methodology, limitations, and proposed schedule. During the week, the Peer Reviewer conducted the fieldwork through examination of the selected audit files. The Peer Reviewer also interviewed the only staff member, Assistant Inspector General (AIG), Monica Alvarenga.

The Team also reviewed Training and Continuing Education files for all current AD employees and all relevant policy and process manuals. All file requests were met fully and timely.

The Team conducted all interviews in confidence and without any limitation on scope or time. The Peer Reviewer requested follow-up interviews and explanations, as well as any supplemental documentation, and all staff graciously accommodated the requests.

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The Peer Reviewer also independently chose several external stakeholders to interview. Meetings were arranged between the Peer Reviewer and the external stakeholders for the purpose of evaluating agency cooperation, effectiveness, and responsiveness. Stakeholders included:

- Honorable Joseph Abruzzo, Clerk of the Circuit Court & Comptroller
- Amy Borman, Chief Legal Officer & Chief Operating Officer of Courts
- Shannon Chessman, Chief of Staff & Chief Deputy Clerk

Finally, the Peer Reviewer held an exit conference with you and your executive leadership on November 7, 2023, during which time the Peer Reviewer shared her conclusion that the AD fully met IIA standards. The Peer Reviewer also provided you with observations and opinions gathered during the review. During the exit conference, the Peer Reviewer elaborated on the observations made during the Peer Review. These observations did not limit or qualify the opinion of the Peer Review but were shared with you and your leadership team as possible areas of consideration going forward.

As noted above, it is the unanimous conclusion of the Peer Review Team that the AD met all current and relevant IIA standards for the review period.

On behalf of the AIG, I want to thank you for the confidence placed in the Association by requesting that we conduct this review. On behalf of the Peer Review Team, we would like to acknowledge and thank Inspector General Roger Trca and your designees, Monica Alvarenga and Frances Hazlett, for their efforts in the coordination and planning of this event and for ensuring that we were provided with the necessary records and tools for a thorough and smooth review. Lastly, on behalf of the Team, we would like to recognize that in all our interactions with your staff, we were shown the respect and cooperation that is the hallmark of a professional staff truly interested in a full and open review of their work. At the same time, this has been a learning experience for the Peer Review Team, for which we wish to convey our sincerest thanks.

Please feel free to contact me if you have any questions.

Yours truly,



Erica D. Smith.  
Team Leader, AIG Peer Review for Jefferson Parish OIG November 2023

cc:  
Flora Miller, AIG Peer Review Committee Chair  
Jodie Stickney, AIG Project Coordinator



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November 15, 2023

Roger Trca  
Inspector General  
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Clerk of the Circuit Court & Comptroller, Palm Beach County  
301 N. Olive Avenue 9<sup>th</sup> Floor  
West Palm Beach, Florida 33401

Dear Inspector General Trca,

On behalf of the Association of Inspectors General (AIG) Peer Review Team (Team), I am writing to share with you some observations we made when we were at your offices from November 6, 2023 through November 7, 2023. The Team was invited to conduct a Peer Review of your organization's Audit Division (AD). The Team unanimously concluded that the Division of Inspector General for the Clerk of the Circuit Court & Comptroller, Palm Beach County, AD, complied with the standards set by the *Institute of Internal Auditors (IIA) International Standards for the Professional Practice of Internal Auditing*. A letter also dated November 15, 2023 provided this unqualified opinion. The purpose of this letter is to provide the comments shared with you and your executive staff during the exit conference that took place on November 7, 2023.

On November 7, 2023, the Team met with you and your executive leadership. We provided you with our conclusion regarding compliance and noted several areas of distinction and consideration regarding the AD.

The remainder of this letter will address Audit-specific areas of distinction and consideration. These comments are based on the direct observations of the Team members; Team member interviews with external stakeholders; interviews with Division staff; case file reviews; review of Divisional administrative and operating materials; and the professional judgment and experience of the Peer Reviewer. Once again, nothing in this management letter diminishes the Team's unanimous conclusion that the AD met the respective standards for the period under review.

### **Areas of Distinction**

- Relationship with Stakeholders – Peer Review Team members met with external stakeholders from the Palm Beach County Clerk of the Circuit Court & Comptroller. All external stakeholders commended the Division of Inspector General staff for their professionalism and work product. The external stakeholders also described strong working relationships with the Division of Inspector General.
- Use of Analytical Tools – The AD consistently used analytical tools to evaluate large sets of data effectively. These tools promote significant operational efficiencies and effectiveness by enabling staff to analyze entire populations sets to find anomalies and exceptions. Staff can focus their efforts on auditing those anomalies to mitigate operational risks.
- Policies and Procedures – The Division of Inspector General developed and implemented thorough and comprehensive policies and procedures that comply with the IIA Standards. These policies and procedures were easy to follow and contained proper quality control procedures.

### **Areas of Consideration**

- The Division of Inspector General is established in a mutually agreed-upon Audit Charter with the Clerk of the Circuit Court & Comptroller. The Inspector General can be hired and terminated by the Clerk of the Circuit Court & Comptroller even though the Inspector General can audit and/or investigate the Clerk of the Circuit Court & Comptroller and his employees. Although the Clerk of the Circuit Court & Comptroller does not approve the Inspector General's reports, we recommend that this practice is memorialized in the Audit Charter to strengthen the appearance of independence.
- Fully Document Observations – The AD should consider fully documenting observations, which includes reporting all five elements. Consider immediate and root causes to identify "why" the observation occurred. Recommendations should be linked to the causes. Consider input from external stakeholders to develop recommendations that can be implemented. Also fully describe the impact of each observation so stakeholders understand the importance of the problem and the need for a remedy.
- Significant Internal Controls – The AD should consider evaluating risk by testing significant internal controls instead of all possible internal controls. This would lead to efficiencies and minimize testing that may not add value to the audit.
- Positive Observations – The AD should consider reporting positive observations. This creates a more objective report, informs the auditee of the processes that are working well, and encourages them to continue to comply with policies and procedures.

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- Referencing – The AD should consider referencing observations, conclusions, and the audit program. This ensures the audit work is supported by appropriate audit evidence and allows others who did not work on the audit to reperform the work, if necessary.

Lastly, we would like to commend you for your leadership. The size of the governmental operations that your office oversees, and your office's jurisdiction and responsibility are unique. As Peer Reviewers, we had an insightful learning experience. We hope that you find our comments helpful, and we look forward to continuing to support your organization's needs in the future.

Please feel free to contact me if you have any questions.

Yours truly,



Erica D. Smith, AIG Peer Review for Division of Inspector General for the COCC, Palm Beach County, November 2023

cc:

Flora Miller, AIG Peer Review Committee Chair  
Jodie Stickney, AIG Project Coordinator