



**Association of Inspectors General
524 West 59th Street, 3532N
New York, New York 10018**

April 22, 2016

David Beirau, Inspector General
Sarasota Office of the Inspector General
1660 Ringling Boulevard
Sarasota, FL 34230

Dear Inspector General Beirau:

The Association of Inspectors General (AIG) at your request performed a Peer Review of the Sarasota Office of the Inspector General (SCOIG) Audits and Investigations operations. The Peer Review Team (PRT) evaluated the work of SCOIG covering the last two years (Fiscal Years 2014 and 2015). The PRT performed the review during the week of March 28, 2016, at your office 1660 Ringling Boulevard, Sarasota, Florida. The Peer Review assessed the work of the SCOIG for compliance with the Association of Inspectors General (AIG) *Principles and Standards for Offices of Inspector General*, The Institute of Internal Auditors' (IIA) *International Standards for the Professional Practice of Internal Auditing (Standards)*. These standards are consistent with the qualitative standards under which your office has operated throughout the review period.

The PRT consisted of the following individuals:

Ronald Sufficool, Lead Auditor
State of Utah Office of Inspector General for Medicaid
PRT Leader, AIG Peer Review for SCOIG, March 2016

Kim R. Widup, Retired Law Enforcement Executive
Widup Consulting
Naperville, IL

Charles J. Mansen, Senior Internal Auditor
Division of Inspector General
Palm Beach County, Florida Clerk & Comptroller, Florida

It is the unanimous conclusion of the PRT that your office met relevant standards for the period under review. There are no qualifications on our opinion.

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

Purpose

The PRT conducted an independent, qualitative review of the SCOIG operations focusing on compliance with agreed-upon AIG and IIA standards.

Scope

The Peer Review covered SCOIG operations, resulting work products, and related file materials chosen from closed investigations and completed audits for Fiscal Years 2014 and 2015. The Peer Review's scope also covered SCOIG'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 SCOIG's relationship and communications with outside agencies. The PRT met with external stakeholders with whom the SCOIG frequently work, or who are the recipients of the SCOIG's work products.

Method

The PRT generally followed the Peer Review/Qualitative Assessment Review of SCOIG, based on the AIG and IIA standards. The PRT also called upon their own professional experience as senior managers of various Offices of Inspectors General and through their knowledge of and familiarity with best practices within the Inspector General community.

Prior to the actual on-site review, the PRT requested information from SCOIG, including but not limited to policy and procedures manuals, staff training records, the audit charter, a list of issued reports, and a list of external stakeholders. The PRT used this information to select the work products and related case materials that were ultimately reviewed.

On March 29, 2016, the PRT held an entrance conference with you and the Sarasota County Clerk to explain the Peer Review scope, methodology, limitations, and proposed schedule. We also delivered our request for sample review materials. Subsequent to the meeting, the PRT performed their fieldwork through examination of the selected case files.

The PRT reviewed the current employees Training and Continuing Education files, and relevant policy and process manuals and procedural guides. All file requests were met fully and timely.

The PRT interviewed SCOIG staff. The interviews were conducted in confidence and without any limitation on scope or time.

The PRT interviewed external stakeholders. Meetings were arranged between the PRT and the external stakeholders for the purpose of evaluating agency cooperation, effectiveness, and responsiveness. Stakeholders included representatives from the Board of Commissioners, Office of County Administrator:

- Assistant County Administrator for Community Development / Infrastructure
- Assistant County Administrator for Administrative Services, Financial Management Director
- Ethics and Compliance, Senior Manager

Finally, the PRT held an exit conference with you on April 1, 2016, during which time the PRT shared its conclusion that the SCOIG fully met the AIG and IIA standards. PRT members provided you with our observations and opinions gathered during the review. These observations including areas for both distinction and consideration will be detailed in a separate management letter.

On behalf of the AIG, I want to thank you for the confidence placed in the Association by requesting a Peer Review of your office. The PRT would like to acknowledge and thank you and your staff, your designated liaison, Debra Martin, for your 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 PRT, I would like to recognize that in all of our interactions with you and 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 each member of the PRT, for which we wish to convey our sincerest thanks.

We look forward to your next Peer Review in 2019.

Please feel free to contact me or any member of the Peer Review Team if you have any questions.

Yours truly,



Ron Sufficool, Lead Auditor
State of Utah Office of Inspector General for Medicaid
PRT Leader, AIG Peer Review for SCOIG, March 2016

cc: Kim R. Widup Team Member, AIG Peer Review for SCOIG, March 2016
Charles J. Mansen Team Member, AIG Peer Review for SCOIG, March 2016
Hector Collazo Jr., AIG Chair Peer Review Committee