

FLORIDA COURTS E-FILING AUTHORITY

AUDIT POLICY

I. General

- A. Pursuant to section 3.3 of the Interlocal Agreement establishing the Florida Courts E-Filing Authority (the “Authority”), the Authority is permitted to engage certified or registered public accountants, qualified management consultants, or other professional experts necessary to perform auditing duties on behalf of the Authority (the “Auditor”).
- B. Audit work that is performed under contract must be conducted by person(s) who have no financial interests in the affairs of the Authority.
- C. Contracts for auditing work shall be competitively procured every five (5) years.
 - 1. The Authority shall issue a Request for Proposals (“RFP”), which shall be publicly advertised.
 - 2. The Authority shall appoint a Selection Committee comprised of at least three members who will evaluate and rank responses to the RFP. All meetings of the Selection Committee shall be subject to Sunshine Law (i.e., be advertised, open to the public and have minutes recorded).
 - 3. The Selection Committee shall present its recommendation to the Authority for a final decision.

II. Nature and Scope of Audit Work

- A. Audit work may measure and evaluate the effectiveness of risk management, internal control, and governance processes of the Authority.
- B. The scope of audit work may involve conducting performance audits and engagements that address financial, compliance, information technology, or programmatic aspects of Authority activities and functions. The scope of work may include but is not limited to:
 - 1. Assessing risks and appraising the soundness, adequacy, and application of accounting, administrative, and other operating controls and promoting effective control at reasonable cost.
 - 2. Ascertaining the extent of compliance with applicable laws and regulations and with established policies, plans, and procedures.

3. Ascertaining the extent to which Authority assets are accounted for and safeguarded from losses of all kinds.
 4. Ascertaining the sufficiency, validity and reliability of accounting and statistical data and performance measures developed and reported within the organization.
 5. Appraising the economy, efficiency, and effectiveness of Authority organizations, programs, functions and activities.
 6. Recommending actions to the Authority to improve operations.
- C. The Authority may request the Auditor to perform special engagements or audits that are not included in the annual audit.

III. Responsibility to Follow Professional Auditing Standards

- A. The Auditor will ensure that professional auditing standards are followed in the conduct of audits. Specific standards to be followed include: (1) Government Auditing Standards issued by the U.S. Government Accountability Office and (2) The International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors (IIA).
- B. In carrying out its responsibilities, the Auditor is to use professional judgment, reasonable care, and diligence in planning and performing audits and in reporting results.

IV. Audit Reports

- A. The Auditor shall report the results of each annual audit to the Authority.
- B. The Auditor shall submit each report to the Authority and shall retain a copy in his/her office as a permanent record.
- C. If appropriate, the audit report shall contain the professional opinion of the Auditor or the contract auditor, or, if an opinion cannot be expressed, then a declaration that an opinion cannot be expressed with an explanation.
- D. Audit reports and related working papers shall be available for public inspection in accordance with applicable law and policy.