



# Association of Inspectors General

## 524 West 59<sup>th</sup> Street, 3532N

## New York, New York 10018

September 16, 2022

Lita McHugh  
Inspector General  
Polk County Clerk of the Circuit Court and Comptroller  
Department of Inspector General  
PO Box 9000  
Bartow, FL 33831-9000

Dear Inspector General McHugh,

The Association of Inspectors General (AIG) performed a Peer Review of the Polk County Clerk of the Circuit Court and Comptroller Department of Inspector General (Polk COC DIG) Audit Services (AS) and Investigative Services (IS) at your request. The Peer Reviewer evaluated the work of these two services covering the last five years (Calendar Years 2017 to 2021). The Peer Review was performed on September 9, 2022 and September 16, 2022, which took place at your office location in Bartow, Florida. The Peer Review assessed the work of AS and IS for compliance with the *Association of Inspectors General (AIG) Principles and Standards for Offices of Inspector General*, and 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 office's AS and IS have operated throughout the review period.

The Peer Review was performed by:

Flora Miller, Regional Investigator / Accreditation Manager  
Florida Department of Children and Families, Office of Inspector General  
AIG Board Member and Peer Review Committee Chair

I am pleased to advise that no reportable instances of failure to meet the respective standards were identified. There are no limitations or qualifications on this opinion. It is the final conclusion that AS and IS met all relevant AIG and/or IIA standards for the period under review.

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

Inspector General Lita McHugh  
Peer Review Opinion Letter  
September 16, 2022

## **Purpose**

An independent, qualitative review of AS and IS operations was conducted of the Polk COC DIG, focusing on compliance with agreed-upon standards.

## **Scope**

The Peer Review covered AS and IS operations, resulting work products, and related file materials chosen from closed investigations and completed inspections covering the last five years (Calendar Years 2017 to 2021) for both Divisions. The Peer Review's scope also covered the Divisions' compliance with their relevant policy and process manuals and procedural guides; staff qualifications; and professional training requirements, including firearms training for law enforcement staff. Lastly, the Peer Review assessed supervisory review and quality control over the work product, reporting of results, and the Polk COC DIG relationship and communications with outside agencies. For this last step, the Peer Reviewer met with external stakeholders with whom the Polk COC DIG frequently work, or who are the recipients of the Polk COC DIG work products.

## **Method**

The Peer Reviewer followed the Peer Review/Qualitative Assessment Review Checklists developed by the AIG for Audit and Investigations. These Checklists are based on the relevant AIG and/or IIA Quality Standards. The Peer Reviewer also called upon their own professional experience with 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 Peer Reviewer requested information from both AS and IS, including but not limited to policy and procedures manuals, closed case logs, a list of issued reports, and a list of external stakeholders. The Peer Reviewer used this information to select the work products and related case materials that were ultimately reviewed.

On September 9, 2022, the Peer Reviewer held an entrance conference with you, during which time the Peer Review scope, methodology, limitations, and proposed schedule were explained. Polk County Clerk of the Circuit Court and Comptroller Stacy M. Butterfield was also in attendance for the entrance conference.

During the week, the Peer Reviewer conducted fieldwork through examination of selected case files. Polk COC DIG staff serve in both capacities as Auditor and Investigator. The Peer Reviewer also reviewed the personnel files of current AS and IS staff and reviewed their Training and Continuing Education files, and all relevant policy and process manuals and procedural guides. All file requests were met fully and timely.

Inspector General Lita McHugh  
Peer Review Opinion Letter  
September 16, 2022

The Peer Reviewer 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 Polk COC DIG staff graciously accommodated the Peer Reviewer.

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

- Polk County Government, County Management
- Polk County Government, Parks and Natural Resources

Finally, the Peer Reviewer held an exit conference with you on September 16, 2022, during which time the Peer Reviewer shared its conclusion that the two Divisions fully met AIG and/or IIA standards. Observations and opinions gathered during the review were also shared with you that did not limit or qualify the opinion of the Peer Review but were shared with you as possible areas of consideration going forward. Throughout the week, we had productive discussions with Polk COC DIG members (from the leadership to professional staff) regarding their positive experiences from past Peer Reviews and their affirming opinions about the Peer Review process.

As noted above, it is the unanimous conclusion of the Peer Reviewer that AS and IS met all current and relevant AIG and/or IIA standards for the review period.

On behalf of the AIG, I want to thank you for the confidence placed in the AIG by requesting that we conduct this review. I would like to acknowledge and thank you for your efforts in the coordination and planning of this event and for ensuring that the necessary records and tools were provided for a thorough and smooth review. I would like to recognize that in all interactions with your staff, I was 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 and wish to convey my sincerest thanks.

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

Yours truly,

09/16/22

Flora Miller, Team Leader

AIG Peer Review for the Polk County Clerk of the Circuit Court and Comptroller  
Department of Inspector General, September 2022