



Florida Auditor General



STATUTORY AUTHORITY AND BACKGROUND

The Constitution of the State of Florida provides for the Legislature to appoint an auditor who shall audit the public records and perform related duties as prescribed by law or concurrent resolution. Section 11.42, Florida Statutes, designates the constitutional auditor as the Auditor General and Sections 11.42 through 11.47, Florida Statutes, set forth the general authority and duties. The Florida Statutes also provide that the Auditor General shall perform duties independently.

EDUCATIONAL ENTITIES AND LOCAL GOVERNMENT AUDITS DIVISION STATE GOVERNMENT AUDITS DIVISION

These Divisions are responsible for performing the financial, compliance, performance, and operational audits and other engagements mandated by Florida Statutes. The **Educational Entities and Local Government Audits Division** is responsible for audit engagements involving State universities, colleges, district school boards, judicial branch entities, and local governmental entities. The **State Government Audits Division** is responsible for audits of executive branch agencies and the Statewide financial and Federal awards audits.

Audits are made to determine whether financial resources are properly accounted for; whether compliance with applicable laws, rules, regulations, and policies is met; whether proper and effective internal controls are in place over

entity operations; and whether assets are properly safeguarded. Audits are selected not only based on statutory requirements but also based on risk assessments performed on the various entities.

To ensure that audits performed by these Divisions meet all professional requirements, Office policy requires that auditors assigned to these Divisions meet the educational requirements established by the Florida State Board of Accountancy for licensure as a Certified Public Accountant (CPA) in Florida. Our Office policy requirement that all management staff within the Divisions be CPAs further ensures audit quality.

The entry-level audit position is Auditor. Meeting the educational requirements for licensure as a CPA

in Florida is the minimum requirement for employment consideration for this position. Individuals possessing a CPA certificate accepted by the Florida State Board of Accountancy or qualifying work experience may be employed above the entry level. Salaries are competitive with comparable positions in government and public accounting. Advances within the Divisions to positions of greater responsibilities depend primarily upon the individual's dedication, work quality, and proven capabilities. Audit positions are located in Tallahassee and 14 strategically placed field offices. Positions are available on a full- and part-time basis.

INFORMATION TECHNOLOGY AUDITS DIVISION

The Auditor General has an active information technology (IT) audit and IT audit support Division that is responsible for auditing IT systems and data centers of entities for which the Auditor General has audit authority, providing computer-assisted audit techniques services in support of the various engagements, and providing and managing IT audit support services and resources. Division staff also conduct examinations pertaining to the Florida Education Finance Program (FEFP) and Student Transportation allocations.

Those working in IT in this Division

have an opportunity to choose a career path in the IT audit or IT technical area. Staff are trained in IT audit procedures and techniques and in the technical areas of information systems such as programming and systems design.

The staff utilize state-of-the-art computer hardware and software including database, data communications, and multiple high-level programming languages.

The work is challenging and there is opportunity for advancement. Salaries and benefits are competitive with IT audit and IT technical

positions in government and private industry.

The IT Audits Division recruits persons with degrees in accounting, finance, management, statistics, management information systems, computer sciences, or information studies (with an emphasis in IT). All of the IT audit positions are located in Tallahassee. FEFP positions are located in our field offices. FEFP auditors must meet the requirements described above for our auditors in the other Divisions. Positions are available on a full- and part-time basis.

EQUAL OPPORTUNITY EMPLOYER