



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 his general authority and duties. The Florida Statutes also provide that the Auditor General shall perform his duties independently. The Legislature zealously protects the integrity and independence of the Auditor General.

STATE GOVERNMENT AGENCY AUDITS DIVISION EDUCATIONAL ENTITIES AND LOCAL GOVERNMENT AUDITS DIVISION

These Divisions are responsible for performing the financial, compliance, performance, and operational audits and other engagements mandated by Florida Statutes. The **State Government Audits Division** is responsible for the audits of the various state agencies, including the statewide financial and federal awards audits. The **Educational Entities and Local Governments Audits Division's** responsibilities include audits of the Florida Department of Education, the district school boards, the various public universities and community colleges, and the local governmental units.

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 agencies.

To assure 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 in Florida. Office policy requirements that all management staff within the Divisions be certified public accountants further assures 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 certified public accountant 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 field offices throughout the State. Positions are available on a full and part-time basis.

INFORMATION TECHNOLOGY AUDITS AND INFORMATION TECHNOLOGY SUPPORT

The Auditor General has an active information technology (IT) audit and data processing organization which is responsible for auditing IT systems and data centers, providing audit assistance and support to other audit divisions, and providing data processing support. Responsibilities include State agencies, the State University System, district school boards, and community colleges.

Those working in this Division have an opportunity to choose a career path in the IT or IT audit area. Staff are trained in the technical areas of information systems such as

programming and systems design, and in IT audit procedures and techniques.

The staff utilize state-of-the-art computer hardware and software including data base, data communications, and multiple high-level programming languages. In addition to host computer capabilities, the Division uses a large number of personal computers with word processing, graphics, and spreadsheet applications.

The work is challenging, and there is opportunity for advancement.

Salaries and benefits are competitive with IT and IT audit positions in government and private industry.

The IT Audits and IT Support Division recruits persons with degrees in computer sciences, accounting, finance, management, management information systems, statistics, or information studies (with an emphasis in information technology). All of the IT Audits and IT Support positions are located in Tallahassee. Positions are available on a full and part-time basis.

EQUAL OPPORTUNITY EMPLOYER