



# ASSOCIATION OF INSPECTORS GENERAL

*Advancing Professionalism, Accountability & Integrity*

Physical Address:

524 West 59<sup>th</sup> Street  
New York, NY 10019-1007

Mailing Address:

P.O. Box 4628  
New York, NY 10185-4628

**S. WILLIAM FLETCHER**  
**PRESIDENT**

**MICHAEL CASTRILLI**  
**EXECUTIVE DIRECTOR**

April 11, 2024

Andrew Thurman  
Inspector General  
Okaloosa County Clerk of the Circuit Court & Comptroller  
Department of Inspector General  
101 East James Lee Blvd.  
Crestview, FL 32536

Dear Inspector General Thurman,

The Association of Inspectors General (AIG) performed a Peer Review of the Okaloosa County Clerk of the Circuit Court & Comptroller (Okaloosa COC) Department of Inspector General (IG) Audit Services (AS) at your request.<sup>1</sup> The Peer Review covered the work of AS from January 1, 2020 through December 31, 2023. The Peer Review was completed on April 11, 2024, with a majority of the documentary review being completed prior to arriving onsite for interviews and file reviews at your office located at 101 East James Lee Boulevard, Crestview, Florida. The Peer Review assessed the work of AS 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 AS has operated throughout the review period.

The Peer Review was conducted by:

Flora Miller, Association of Inspectors General, Peer Review Committee Chair  
Florida Department of Children and Families Office of Inspector General

On behalf of the Peer Review Committee, I am pleased to advise that there were no reportable instances of failure to meet these standards. There are no limitations or

---

<sup>1</sup> The Peer Review noted that the Okaloosa COC IG Investigative Services (IS) is externally peer reviewed through its accreditation by the Commission for Florida Law Enforcement Accreditation, Inc. (CFA). The Okaloosa COC IG IS was initially accredited in February 2017 and has been continuously re-accredited since that time.

qualifications on the opinion. It is my conclusion that the Okaloosa COC IG Audit Services met all relevant AIG and IIA standards for the period under review. The remainder of this letter sets forth the purpose, scope, and methodology of the Peer Review.

## **Purpose**

The Team conducted an independent, qualitative review of the operations of the Okaloosa COC IG AS focusing on compliance with agreed-upon standards.

## **Scope**

The Peer Review covered AS operations, resulting work products, and related file materials chosen from closed audits from January 1, 2020 through December 31, 2023. The Peer Review's scope also covered AS 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 Okaloosa COC IG's relationship and communications with outside agencies. For this last step, the Peer Reviewer met with external stakeholders with whom the Okaloosa COC IG frequently work, or who are the recipients of the Okaloosa COC IG work products.

## **Method**

The Peer Reviewer followed the Peer Review/Qualitative Assessment Review Checklists developed by the AIG Peer Review Committee. These Checklists are based on the relevant AIG and IIA Quality Standards. The Peer Reviewer also relied upon their own professional experience and 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 the Okaloosa COC IG, 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 April 11, 2024, the Peer Reviewer held an entrance conference with you and your executive leadership, during which time we explained the Peer Review scope, methodology, limitations, and proposed schedule. Sample file selections were also requested that same morning. The Peer Reviewer conducted fieldwork through examination of the selected case files. Peer Reviewers also interviewed AS staff.

The Team also reviewed the personnel files of current AS employees 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 Andrew Thurman  
Peer Review Opinion Letter  
April 11, 2024

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 Okaloosa COC IG staff graciously accommodated the Peer Reviewer.

The Peer Reviewer also independently chose several 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 the Okaloosa County Clerk of the Circuit Court and Comptroller and the Okaloosa County Administrator.

Finally, the Peer Reviewer held an exit conference with you and your executive leadership on April 11, 2024, during which time the Peer Reviewer shared its conclusion that Audit Services fully met AIG and IIA standards. You were also provided with my observations and opinions gathered during the review.

As noted above, it is the unanimous conclusion of the Peer Reviewer that the Okaloosa COC IG Audit Services met all current and relevant AIG and 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. On behalf of the Peer Review Committee, I would like to acknowledge and thank Inspector General Andrew Thurman and Deputy Inspector General Renee Larkey for all their 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 Peer Review Committee, we would like to recognize that in all my interactions with 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 which I wish to convey my sincerest thanks.

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

Yours truly,

A handwritten signature in black ink, appearing to read 'Flora Miller', with a stylized, somewhat abstract shape to the left of the text.

Flora Miller  
Team Leader, AIG Peer Review for Okaloosa County Clerk of the Circuit Court and  
Comptroller, Department of Inspector General, April 2024

cc:  
Jodie Stickney, AIG Project Coordinator