



Florida Inspectors General

Melinda M. Miguel
Chief Inspector General

ETHICS
for
Florida's Offices of Inspectors General

Sponsored by:
The Chief Inspector General and the Florida Chapter of
the Association of Inspectors General

Enhancing Public Trust in Government



Principles and Standards

- International Professional Practices Framework – Code of Ethics (Red Book)
- Governmental Auditing Standards - Ethical Principles in Government Auditing (Yellow Book)



Principles and Standards

- Principles and Standards for Offices of Inspectors General –
 - Quality Standards for Offices:
Independence; Confidentiality
 - Quality Standards for Audits:
Refers to Red Book and Yellow Book



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Principles and Standards

These codes, principles and standards apply to entities as well as auditors that perform internal audit services.



Principles and Standards

- Failure to comply with these principles and standards could result in:
 - The auditor's credibility being damaged;
 - The auditor's work being considered professionally deficient; and
 - Disciplinary action for IIA members and recipients of or candidates for IIA professional certifications.



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Discussion

- Case Scenarios
- Famous Quotes



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