



Association of Inspectors General
524 West 59th Street, 3532N
New York, New York 10018

August 7, 2018

Mr. John Carey
Inspector General
Palm Beach County Office of Inspector General
PO Box 16568, West Palm Beach, FL 33416

Dear Mr. Carey:

The Association of Inspectors General (AIG) performed a Peer Review of the Palm Beach County Office of Inspector General (PBC OIG), West Palm Beach, Florida. At your request, your 3 units (Investigations, Contract Oversight, and the Audit Divisions) were evaluated based upon *AIG Principles and Standards for Offices of Inspector General (Green Book)* and the United States General Accountability Office (GAO) Government Auditing Standards (Yellow Book). These standards are consistent with the qualitative standards under which your office has operated throughout the review period.

The AIG Peer Review Team (PRT) evaluated and reviewed the work of the PBC OIG covering the period from October 1, 2014 through September 30, 2017. The PRT performed the on-site review July 31 through August 2, 2018, at your offices located at 100 Australian Avenue, West Palm Beach, FL.

The three person AIG PRT consisted of the following individuals:

- James S. Smith, Deputy Inspector General, Office of Inspector General (OIG), Defense Contract Audit Agency (DCAA), U.S. Department of Defense (DoD), Fort Belvoir, VA (Team Lead)
- Lita J. McHugh, Inspector General, Polk County Clerk of Courts, Polk County, FL
- Darwyn Jones, Chief Performance Analyst, Office of Inspector General for the City of Chicago, Chicago, IL

On behalf of the Team, I am pleased to advise that we found no reportable instances of failure to meet these standards. There are no limitations or qualifications on our opinion. It is the unanimous conclusion of the PRT members that the reviewed areas of the Palm Beach County Office of Inspector General met all relevant AIG and GAGAS standards for the period under review.

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

Purpose:

The PRT conducted an independent, qualitative review of the PBC OIG Investigations, Contract Oversight, and the Audit Divisions focusing on their compliance with agreed-upon AIG and GAGAS standards.

Scope:

The Peer Review covered the PBC OIG operations, resulting work products, and related file materials chosen from selected reports (issued and not issued), closed investigations and completed audits from October 1, 2014 through September 30, 2017, for the Investigations, Contract Oversight, and the Audit Divisions. The Peer Review's scope also covered PBC OIG's compliance with their relevant policy and process manuals; procedural requirements; staff qualifications; and professional training requirements. Finally, the Peer Review assessed supervisory review and quality control over the work product, reporting of results, and the PBC OIG's relationship and communications with outside agencies. For this last step, the PRT met with stakeholders with whom the PBC OIG frequently work, or who are the recipients of the PBC OIG's work products. The PRT notes that the overall consensus of these stakeholders was that the PBC OIG "was exceptional."

Method:

The PRT generally followed the Peer Review/Qualitative Assessment Review Checklists for the PBC OIG's Investigations, Contract Oversight, and the Audit Divisions based on the AIG and GAGAS standards. The PRT also called upon their own professional experience as senior managers of various Offices of Inspectors General and through their knowledge of and familiarity with best practices within the Inspector General community. Prior to the actual on-site review, the PRT requested information from the PBC OIG, including but not limited to, policy and procedures manuals; closed case log; a list of annual reports; website based links; staff training records; a list of issued reports; and a list of internal and external stakeholders. The PRT used this information to select the work products and related case materials for the Peer Review.

On July 31, 2018, the PRT held an entrance conference with you and your leadership team, in order to explain the Peer Review scope, methodology, limitations, and proposed

schedule. We delivered our request for any additional review materials (multiple document productions were provided to the PRT by your staff prior to our arrival). During the on-site review, the PRT conducted their fieldwork through the examination of the selected case files, work papers, electronic procedures and forms, complaint registers and other documents as necessary.

The PRT interviewed almost all of the PBC OIG Staff. The interviews were conducted in confidence and without any limitation on scope or time. Interviewees included the Deputy Inspector General, Directors, Auditors, Investigators and administrative staff.

The PRT reviewed the current employees Training and Continuing Education files, and relevant policy and process manuals and procedural guides. All file requests were met fully and timely.

The PRT also met with you and with members of your executive leadership to gauge their involvement and interactions with Investigations, Contract Oversight, and the Audit Divisions:

- Kalinthia Dillard, Deputy Inspector General/General Counsel
- Karen Mayer, Contract Oversight Director
- Stu Robinson, Director of Investigations
- Megan Gaillard, Director of Audits

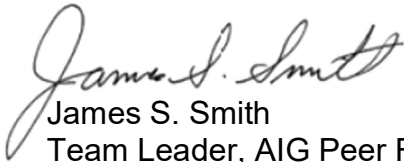
The PRT interviewed numerous stakeholders internal and external to the PBC OIG. These interviews were arranged in advance by your staff between the PRT and the stakeholders for the purpose of evaluating agency cooperation, effectiveness, and responsiveness. Stakeholders included the following:

- Assistant County Administrators, Palm Beach County
- State Attorney's Office
- Executive Director Commission on Ethics, Palm Beach County
- City Manager of Delray Beach

Finally, the PRT held an exit conference with you and your executive leadership on August 1, 2018, during which time the PRT shared its conclusion that the PBC OIG met the AIG and GAGAS standards. PRT members provided observations and opinions gathered during the review. These observations did not limit or qualify the opinion of the PRT, but were shared with you and your leadership team as possible areas of consideration going forward. These observations, which will also include areas of distinction, will be detailed later in a separate management letter. As noted above, it is the unanimous conclusion of the Peer Review Team that the Palm Beach County Office of Inspector General met all current and relevant AIG and GAGAS standards for the review period.

On behalf of the AIG, please accept our thank you for the confidence placed in the Association by requesting that we conduct this review. The PRT would like to acknowledge and thank your designees, Debbie Brooks and Jeff Whaley, for all of their efforts in the coordination and planning of this event and for providing the necessary records and tools for a thorough and smooth review. Their hospitality and professionalism was outstanding and commendable. Finally, on behalf of the Team, please know that in all of our interactions with you and 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 each member of the PRT, for which we wish to convey our sincerest gratitude.

Please feel free to contact me or any member of the Peer Review Team should you have any questions.



James S. Smith

Team Leader, AIG Peer Review for Palm Beach County OIG, August 2018

- cc:
- Lita McHugh, Team Member, AIG Peer Review for Palm Beach County Office of Inspector General, August 2018
 - Darwyn Jones, Team Member, AIG Peer Review for Palm Beach County Office of Inspector General, August 2018
 - Hector Collazo Jr., AIG Chair, Peer Review Committee