

# CRYSTAL SCONIERS

CLERK OF THE CIRCUIT COURT AND COMPTROLLER  
WALTON COUNTY, FLORIDA



June 26, 2025

The Department of Inspector General (Department) was established by the Walton County Clerk of the Circuit Court and Comptroller (Clerk) as an independent appraisal function to assist Walton County (County) and Clerk management in the discharge of their duties to provide assurance to the citizens and taxpayers of the County that assets are safeguarded and that County and Clerk services are operating as intended. The Department will strive to provide the County citizens and government officials an audit and investigation function with the highest standards of integrity, objectivity, and professionalism.

## Mission Statement

The mission of the Department is to enhance and protect organizational value by providing risk-based and objective assurance, investigative services, advice, and insight. We strive to support the Clerk and the County in achieving their objectives by promoting a culture of accountability, integrity, and continuous improvement.

## Vision

To be a trusted advisor and an integral part of the Clerk's and County's success by delivering high-quality audits, investigations, agreed-upon procedures, and consulting services that add value and improve the Clerk's and County's operations.

## Core Values

- **Integrity:** Uphold the highest standards of ethical behavior and professional conduct.
- **Objectivity:** Maintain an unbiased and impartial stance in all audit activities.
- **Confidentiality:** Respect the confidentiality of information acquired during the course of our work.
- **Competency:** Commit to continuous learning and professional development to deliver high-quality services.

## Strategic Goals and Objectives

1. **Enhance Risk Management and Control Processes**
  - Conduct comprehensive risk assessments to identify and prioritize key risks.
  - Provide recommendations to strengthen internal controls and mitigate risks.
  - Monitor and report on the implementation of corrective actions.
2. **Deliver Value-Added Audit Services**
  - Develop and execute a risk-based plan that aligns with the Department's strategic objectives.
  - Perform audits that provide actionable insights and recommendations.
  - Foster collaboration with management to ensure audit findings are addressed promptly.

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### 3. Provide Quality Guardianship Audit Services

- Perform timely and thorough audits of applicable inventories, accountings, and plans pursuant to Section 744, Florida Statutes.
- Monitor court filings and provide informative and timely tracking updates to the Clerk.
- Identify cases that have not complied with filing deadlines.

### 4. Strengthen Stakeholder Relationships

- Engage with senior management and the Clerk to understand their expectations and priorities.
- Communicate audit results effectively and provide regular updates on audit activities.
- Initiate satisfaction surveys at the conclusion of audits to obtain comprehensive, qualitative feedback from stakeholders.
- Become a strategic advisor and resource for consulting and agreed-upon procedures services by cultivating relationships with stakeholders.
- Build strong relationships with external auditors.

### 5. Promote a Culture of Accountability and Continuous Improvement

- Encourage ethical behavior and adherence to policies and procedures.
- Facilitate training and awareness programs.
- Support process improvement initiatives to enhance operational efficiency and effectiveness.

### 6. Invest in Talent and Technology

- Provide ongoing training and development opportunities for the Department's team.
- Leverage technology and data analytics to enhance audit, investigative, and consulting processes and deliver deeper insights.

## Implementation Plan

- **Year 1:** Conduct a comprehensive risk assessment, develop a risk-based audit plan, and initiate key audits that include stakeholder surveys at conclusion.
- **Year 2:** Expand the use of data analytics in audit processes, enhance stakeholder communication, and launch training programs.
- **Year 3:** Review and refine audit methodologies, increase focus on emerging risks, and continue to invest in technology and talent development.

## Performance Metrics

- Number of audits and agreed-upon procedures completed versus planned
- Percentage of audit recommendations implemented
- Stakeholder satisfaction via audit surveys and informal feedback
- Number of stakeholder requests for agreed-upon procedures and/or consulting services
- Percentage of audit, agreed-upon procedure, and consulting hours to total hours
- External and internal quality assurance reviews confirming the Department's conformance with the International Standards for the Professional Practice of Internal Auditing (Standards)
- Professional development hours per team member
- Competency coverage within the Department
- Utilization of data analytics in audits, agreed-upon procedures, and consulting engagements

REPLY TO:

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## Alignment with Institute of Internal Audit (IIA) Standards

This strategic plan aligns with the Standards issued by the IIA. Key aspects include:

- **Domain I:** Purpose of Internal Auditing
- **Domain II:** Ethics and Professionalism
- **Domain III:** Governing the Internal Audit Function
- **Domain IV:** Managing the Internal Audit Function
- **Domain V:** Performing Internal Audit Services

Respectfully,



Kelly Cornelius, CPA, CIA, CIG, CIGA, CIGI, CFE, CFF, CVA, CGMA, CPM  
Inspector General  
Walton County Clerk of the Circuit Court and Comptroller

cc: Sidney Noyes, Chief Deputy Clerk & General Counsel

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