

Office of the
Internal Auditor

ENGAGEMENT REPORT

May 2025

Office of the General Counsel
Advisory



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Background

Citizens' Office of the General Counsel (OGC) is responsible for various functions, such as Corporate Compliance, Ethics, Privacy, and IT Security and Risk. The division also manages corporate legal matters, custodies the company's records, and provides legal support and advice to different business units in matters related to procurement, labor law, legislative affairs, and claims, among others.

In an industry governed by constantly evolving and sometimes complex legal requirements, the OGC plays a critical role in ensuring the company's effective governance and compliance with applicable laws, rules, regulations, and its contractual obligations.

This advisory engagement was completed at the request of the Chief Legal Officer & General Counsel to measure stakeholder satisfaction concerning services rendered by the General Counsel's Office (OGC). With this advisory, the OGC aims to enhance support services and align internal legal operations with stakeholder expectations.

Objectives and Scope

The objective of this engagement was to evaluate stakeholder satisfaction with OGC's service delivery in the areas of:

- Ethics
- Corporate Counsel
- IT Security and Risk
- Privacy
- Records
- Legislative Affairs

Approach and Methodology

Internal Audit gathered data from interviews and feedback submissions, as well as utilizing scored questionnaires based on 5-point Likert scales. Out of 29 participants, 4 were members of the Executive Leadership Team (ELT).

The surveys evaluated legal proficiency alongside understanding stakeholder requirements as well as the quality, timeliness, assistance provided, and relevance relative to the needs. Suggestions for improvement, in addition to other qualitative feedback, were captured through unstructured questions. Internal standards paired with workshops aided in the gathering of additional insights.

Conclusion

The results of this engagement demonstrate a high level of satisfaction and confidence in the OGC's responsiveness, legal expertise, and collaboration with the organization's business units. The information gathered from interviewed stakeholders indicates that the OGC has a well-established and dependable operation supporting the organization.

While the OGC's core objectives are being met, Internal Audit identified some opportunities to enhance the division's support to the broader organization, which include developing a customer feedback program, formalizing an ethics-response framework, and establishing service-level agreements for some of the functions. Internal Audit has also shared documentation related to



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the suggested stakeholder feedback program and other documents with management, together with the survey results.

We thank management and staff for their cooperation and professional courtesy during the engagement.



Distribution

Addressee(s) Brian Newman, Chief Legal Officer & General Counsel

Business Leaders:

Tim Cerio, President/CEO/Executive Director

Audit Committee:

Jamie Shelton, Audit Committee Chair

Carlos Beruff, Audit Committee Member and Chairman of the Board

Robert Spottswood, Audit Committee Member

Following Audit Committee Distribution:

The Honorable Ron DeSantis, Governor

The Office of the Chief Financial Officer

The Honorable James Uthmeier, Attorney General

The Honorable Wilton Simpson, Commissioner of Agriculture

The Honorable Ben Albritton, President of the Senate

The Honorable Daniel Perez, Speaker of the House of Representatives

The External Auditor

Completed by Juan Carlos Rivera and Peter Schellen, Internal Audit Managers, Kyle Sullivan, Assistant Director of Internal Audit and John Fox, Director of Internal Audit. Under the Direction of Joe Martins, Chief of Internal Audit