



John A. Carey  
Inspector General

## OFFICE OF INSPECTOR GENERAL PALM BEACH COUNTY



Inspector General  
Accredited

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January 10, 2018

Ms. Verdenia C. Baker, County Administrator  
Palm Beach County  
301 N Olive Ave  
West Palm Beach, FL 33401

Re: Audit Report 2018-A-0002

Dear Ms. Baker:

As part of our annual audit planning process for FY 2017, we identified risk areas in which the Office of Inspector General (OIG) could make a positive impact. The Palm Beach County Facilities Development and Operations Department (FDO) was selected for an audit of Contracts and Vendors to determine:

1. If the department had appropriate policies and procedures,
2. Whether the department properly documented and approved their invoices and purchases, and
3. Whether the department effectively managed vendor contracts.

The OIG carried the audit forward as part of our FY 2018 Annual Audit Plan. Based on our initial review of relevant information related to this audit, we have reached the following conclusion:

- We believe that the controls surrounding the FDO processes appear to be generally adequate.

Additionally, we noted the following:

1. The County Internal Audit Department issued an audit report in FY 2018 pertaining to the capital process, including the invoice payment process, which provided valuable recommendations to FDO. Implementation of these recommendations will enhance and strengthen these controls. While these recommendations were specifically provided to strengthen the capital process, they could be applied to all invoice payment processes to further reduce risk.
2. The County Internal Audit Department has an audit planned in FY 2018 for FDO Property and Real Estate Management.

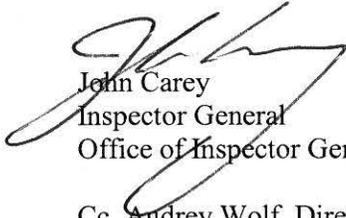
Based on our initial review, and to avoid duplication of efforts with the County's Internal Audit Department, we are closing the audit. During the audit exit meeting on January 4, 2018, suggestions<sup>1</sup> were provided to the FDO Director for management's consideration to improve the contract review and compliance processes. Since there are no formal findings or recommendations in this report, no County response or further actions are required.

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<sup>1</sup> February 2016 - Reference Guide for Managers: Responsibilities Related to the Office of Inspector General Palm Beach County – Section D – Glossary of OIG Terms Suggestion – An idea or a plan put forward by the OIG for consideration by management based on an inspection or audit. Suggestions do not require management response, and the OIG does not track suggestions or report on their implementation status.

Thank you for your staff's time and meeting with us to provide information on your contract and vendor processes. If you have any questions or believe we may be able to assist you on other matters, please contact me at (561) 233-2350.

Sincerely,

A handwritten signature in black ink, appearing to read "John Carey", is written over the typed name and title.

John Carey  
Inspector General  
Office of Inspector General

Cc. Audrey Wolf, Director, Facilities Development and Operations (FDO)