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Inspector General

## OFFICE OF INSPECTOR GENERAL PALM BEACH COUNTY



Inspector General  
Accredited

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*“Enhancing Public Trust in Government”*

**2018-AP-0005**

**Fiscal Year 2018 Audit Plan  
Implementation Status and  
Projected Projects  
(Close-Out of FY 2018)**

**September 17, 2018**

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Insight – Oversight – Foresight

# Fiscal Year (FY) 2018 Audit Plan

The risk assessment process for Fiscal Year (FY) 2018 was conducted using a combination of several methods of research and information gathering in order to create an overview of the risks for entities within the Office of Inspector General's (OIG) jurisdiction. The risk assessment was used to develop the FY 2018 annual audit plan by global risk area. The FY 2018 annual audit plan includes eight planned global areas / activity audits. One global risk area was added to the annual audit plan based on our continuous risk assessment

## FY 2018 Audit Plan Implementation Status and Projected Projects

<b>Audit</b>	<b>Carryover Audits</b>
<b>Multiple Entities: Utilities</b>	<ol style="list-style-type: none"> <li>1. City of Lake Worth – Issued 12/18/2017</li> <li>2. Town of Manalapan – Issued 2/13/2018</li> </ol>
<b>Contracts &amp; Vendors - Palm Beach County Facilities (FDO)</b>	Issued – 1/10/ 2018
<b>Audit</b>	<b>Planned Audit Activities</b>
<b>Multiple Entities – Capital Assets</b>	<b>Selected Entities</b> <ol style="list-style-type: none"> <li>1. City of Greenacres – Issued 8/21/2018</li> <li>2. Town of Ocean Ridge – Issued 6/12/2018</li> <li>3. Town of Lantana</li> </ol>
<b>Multiple Entities – Grants</b>	Survey Report – Issued 3/13/2018  <b>Selected Entity</b> <ol style="list-style-type: none"> <li>1. City of Palm Beach Gardens – Economic Incentive / Development Program – Issued 5/7/2018</li> </ol>
<b>Multiple Entities – Revenue / Cash Intake</b>	<b>Selected Entities</b> <ol style="list-style-type: none"> <li>1. Town of Cloud Lake – Issued 2/26/2018</li> <li>2. Town of Glen Ridge – Issued 7/16/2018</li> <li>3. Town of Jupiter Inlet Colony</li> </ol>
<b>Multiple Entities – Purchasing Cards</b>	Survey Report – Issued 5/14/2018  <b>Selected Entities</b> <ol style="list-style-type: none"> <li>1. Town of Jupiter – Issued 9/12/2018</li> <li>2. City of Riviera Beach</li> </ol>
<b>Multiple Entities – Water Utility Cross-Connection Programs</b>	<ol style="list-style-type: none"> <li>1. Town of Mangonia Park – Issued 6/4/2018</li> <li>2. Town of Lake Clarke Shores</li> </ol>
<b>Multiple Entities – Infrastructure Surtax</b>	At this time, no selections have been completed.
<b>Multiple Entities – Contracts</b>	Village of Tequesta
<b>Multiple Entities – Travel Reimbursements</b>	Completed the initial project – no report issued.
<b>Multiple Entities – Accounts Payable and Expenditures</b>	At this time, no selections have been completed.
<b>Management Requests / Other</b>	<ol style="list-style-type: none"> <li>1. Palm Beach County Water Utility Department – System Efficiency Credit – Issued 5/1/2018</li> <li>2. Palm Beach County – Office of Financial Management and Budget – Fixed Assets Management Office Operations</li> </ol>