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Inspector General

OFFICE OF INSPECTOR GENERAL PALM BEACH COUNTY



Inspector General
Accredited

“Enhancing Public Trust in Government”

2019-AP-0003

**Fiscal Year 2019 Audit Plan
Implementation Status and
Projected Projects**

May 14, 2019

Insight – Oversight – Foresight

Fiscal Year (FY) 2019 Audit Plan

The risk assessment process for Fiscal Year (FY) 2019 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 2019 annual audit plan by global risk area. The FY 2019 annual audit plan includes seven planned global areas / activity audits.

FY 2019 Audit Plan Implementation Status and Projected Projects

Audit	Carryover Audits
Capital Assets and Information Technology (IT) Inventory Assets - Town of Lantana	Ongoing
Revenue / Cash Intake - Town of Jupiter Inlet Colony	Issued - 2/19/2019
Purchasing Cards and Travel - City of Riviera Beach	Issued - 1/17/2019
Multiple Entities - Water Utility Cross-Connection Programs - Town of Lake Clarke Shores	Issued - 10/18/2018
Contracts - Village of Tequesta	Issued - 11/19/2018
Palm Beach County - Office of Financial Management and Budget - Fixed Assets Management Office Operations	Issued - 3/27/2019
Audit	Current Audit Activities
Multiple Entities - Revenue / Cash Intake	Selected Entities <ol style="list-style-type: none"> 1. Town of Haverhill 2. Town of Hypoluxo
Multiple Entities - Contracts	At this time, no additional selections have been completed.
Multiple Entities - Travel	Selected Entities <ol style="list-style-type: none"> 1. City of West Palm Beach 2. City of Belle Glade 3. City of Lake Worth
Multiple Entities - Accounts Payable / Cash Disbursements	City of Delray Beach
Multiple Entities - Water Utility Cross-Connection Programs	Selected Entities <ol style="list-style-type: none"> 1. Village of Golf 2. Village of Palm Springs
Multiple Entities - Payroll	At this time, no selections have been completed.
Multiple Entities - IT Network Security	At this time, no selections have been completed.
Management Requests / Other	<ol style="list-style-type: none"> 1. City of Riviera Beach - Employment Separation Process 2. Palm Beach County - Office of Financial Management and Budget - Public Service Tax 3. Interlocal Agreement for Law Enforcement Services between Palm Beach County and the City of West Palm Beach