



AUDIT

WHAT TO EXPECT WHEN YOU ARE CONTACTED BY A MEMBER OF THE OFFICE OF INSPECTOR GENERAL PALM BEACH COUNTY AUDIT STAFF.

OIG Audits are conducted in accordance with generally accepted auditing standards or, where appropriate, International Standards for the Professional Practice of Internal Auditing as published by the Institute of Internal Auditors.

The Audit Process

- Prior to the commencement of an audit, the Office of Inspector General (OIG) will send a letter of engagement to the Division/Program Director, presenting the intended scope of the audit plan. This letter of engagement will include a description of the audit, identify the audit scope and objectives, and provide the specific time frame (review period) that audit will cover. The letter will also request an Entrance Conference be scheduled to discuss the audit scope, methodology, and objectives in more detail.
- Following the entrance conference, the auditor will begin the fieldwork component of the audit.
- Fieldwork - The records requested will depend on the scope and objectives of the specific audit being conducted. In addition to records, auditors will generally request to talk to various personnel involved in the operations under review to learn specifically how activities and transactions are carried out and to obtain data needed to test controls and verify transactions. During the course of the review, our auditors will keep appropriate management officials informed of any identified deficiencies or weaknesses that may require immediate attention. Communication is very important to the audit process.
- An Exit Conference will be held with management regarding the findings of the audit. Issues or concerns may be addressed at this time. The auditors will make every attempt to resolve any disputes prior to issuing the final report of audit findings and recommendations.
- The auditor will prepare a Draft report of issues that were identified during the audit and suggest recommendations designed to improve or enhance program performance.

- Upon receipt of the Draft report, Management has twenty calendar days from the date of receipt to respond to the findings or recommendations contained in the audit report.
- The final report of audit findings and recommendations will include any changes agreed upon by the OIG and Management; will summarize Management's response; and will include a copy of management's complete response.
- The Inspector General issues the report and provides copies to all relevant entities, i.e. Inspector General Committee, Board of County Commission, County Administrator, and other oversight entities as required.
- Once the final report is issued, a follow-up review is conducted to ensure that appropriate corrective actions have been implemented.

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