

**TO: ALL COUNTY PERSONNEL**

**FROM: VERDENIA C. BAKER  
COUNTY ADMINISTRATOR**

**PREPARED BY: INTERNAL AUDIT**

**SUBJECT: NOTIFICATION TO COUNTY INTERNAL AUDITOR'S OFFICE  
OF OUTSIDE AUDITS AND RESPONSE AND CORRECTIVE  
ACTION TO INTERNAL AUDIT REPORT  
RECOMMENDATIONS**

**PPM# CW-L-029**

---

---

**ISSUE DATE**  
November 6, 2018

**EFFECTIVE DATE**  
November 6, 2018

---

---

**PURPOSE:**

To ensure the County Internal Auditor's Office is notified of all audits of County departments and agencies by other auditors, to delineate responsibility for responding to internal audit report recommendations and to ensure that corrective action has been implemented.

**UPDATES:**

Future updates to this PPM are the responsibility of the County Internal Auditor.

**AUTHORITY:**

- County Charter Section 4.4, as may be amended
- Ordinance 2017-021, as may be amended
- Administrative Code Section 309.00 Grants, as may be amended
- Administrative Code Section 310.0 Internal Audits, as may be amended

**BACKGROUND:**

1. The County Charter requires the County Internal Auditor to, among other things, interface with all external auditors for the Board of County Commissioners, the county administrator, and all other departments, divisions, and regulatory and advisory boards of county government in all financial matters relating to their official responsibilities.
2. Ordinance 2017-021 requires the head of audited agencies to respond in writing within two weeks to draft audit reports. The Ordinance specifies the information to be included in the response. The Ordinance also requires the County Internal Auditor to maintain a

database of open audit recommendations and to follow up on corrective actions taken by management to implement audit recommendations.

3. Administrative Code Section 309.00 requires copies of all grant audit and monitoring reports to be provided to the Internal Auditor's Office and to Office of Financial Management and Budget (OFMB).
4. Administrative Code Section 310.00 requires the audited agency to take corrective action on internal audit recommendations. This Section also requires the Internal Auditor to conduct follow up reviews to ensure appropriate corrective action has been taken.

### **PROCEDURES:**

1. Department or agency heads shall notify the County Internal Auditor's Office by e-mail whenever notice of a pending audit by another auditor is received. Audits that are part of the County's annual financial audit are excluded from this procedure. Copies of the final audit report along with administrative responses are to be provided to the County Internal Auditor's Office.
2. Responses to Internal Audit Reports: In accordance with Board policy and Ordinance 2017-021, the head of the audited County department or agency shall respond to the findings and recommendations presented in the draft audit report within two weeks of receipt. The County Internal Auditor may grant an extension if requested. The response should reiterate the text of the recommendation in bold print:
  - a. Specifying agreement with audit findings and recommendations or reasons for disagreement;
  - b. Plans for implementing solutions to identified problems; and
  - c. A timetable to complete such activities.
3. **Corrective Action:**
  - a. Corrective action is the responsibility of the head of the audited County department or agency with oversight by the appropriate official in the County Administrator's Office.
  - b. The department or agency head will notify the County Internal Auditor and Administration when corrective action has been completed
  - c. The department or agency head will notify the County Internal Auditor and Administration of significant changes in the projected corrective action implementation schedule.
  - d. . County Administration is ultimately responsible for ensuring that corrective action has been implemented.



---

**VERDENIA C. BAKER**  
**COUNTY ADMINISTRATOR**

Supersession History:

1. PPM #CW-L-029, effective 12/1/1989
2. PPM #CW-L-029, effective 6/15/2000
3. PPM #CW-L-029, effective 8/1/2011
4. PPM# CW-L-029, effective 6/12/2013