

TO: ALL COUNTY PERSONNEL

**FROM: ROBERT WEISMAN
COUNTY ADMINISTRATOR**

PREPARED BY: ADMINISTRATION

**SUBJECT: INTERNAL AUDIT REPORT RESPONSE AND CORRECTIVE
ACTION**

PPM#: CW-L-029

ISSUE DATE
JUNE 15, 2000

EFFECTIVE DATE
JUNE 15, 2000

PURPOSE:

To delineate responsibility for responding to internal audit reports and to ensure that corrective action is initiated.

AUTHORITY:

Approved by the Audit Committee February 27, 2000

PROCEDURES:

1. **Responses to Internal Audit Reports:** In accordance with Board policy, the head of the audited agency will respond to the findings and recommendations presented in the draft audit report within two weeks of receipt. The Internal Auditor may grant an extension if requested.


The response should reiterate the text of the recommendation in bold print and state:

- a. Concurrence with the recommendation and the date the recommendation(s) will be implemented; or
- b. Alternative corrective action and the date of implementation; or
- c. That no corrective action is necessary and justification for this position.

If a response is not received within five (5) days after the due date, the Internal Auditor will send a written reminder to the head of the audited agency, with courtesy copies to the Chair of the Audit Committee, the Deputy County Administrator, the appropriate Assistant County Administrator, or Constitutional Officer. Administration or the Constitutional Officer will

then be responsible for follow-up to obtain the response.

2. **Corrective Action:** Corrective action is the responsibility of the head of the audited agency with oversight by the appropriate Assistant County Administrator. The department head will provide the Internal Auditor a report on the status of unresolved audit findings and recommendations within fifteen calendar days of each quarter's end. Administration is ultimately responsible for ensuring that corrective action has been implemented.
3. **Audit Follow-up:** The Internal Auditor, with the Audit Committee's approval, may re-audit areas of major significance or in cases where the status of corrective action is questionable.



ROBERT WEISMAN
COUNTY ADMINISTRATOR

Supersession History:

1. PPM# CW-L-029, issued 12/1/89