



John A. Carey
Inspector General

OFFICE OF INSPECTOR GENERAL PALM BEACH COUNTY



Inspector General
Accredited

FISCAL YEAR 2015 AUDIT PLAN

Our Audit Division conducts independent and objective audits and is committed to providing timely, useful, and reliable information. The Audit Division identifies opportunities to improve government operations to those under the jurisdiction of the Office of Inspector General (OIG) by conducting comprehensive, independent performance audits and activities which: assess efficiency, economy, and effectiveness; ensure compliance with applicable laws and regulations; and prevent, detect, and deter fraud, waste, and abuse.

The audit plan consists of planned audits identified through the annual planning process. To identify FY 2015 high-risk areas for audit coverage, we relied on our knowledge, interviews with various government officials and citizens, as well as annual budgets and other information obtained from the Comprehensive Annual Financial Reports (CAFR) and our subjective assessment of risk.

The audit universe is comprised of thirty-eight (38) municipalities, Palm Beach County, Solid Waste Authority (SWA) and Children's Services Council (CSC) with a total of 788 auditable units. Our goal is to make the most effective use of our resources (currently a staff of eight auditors).

We will continue to adjust our planned audits and priorities throughout FY 2015 to respond to new management requests, OIG Hotline allegations, and other out-of-cycle requirements.

"Enhancing Public Trust in Government"

**Office of Inspector General
Annual Audit Plan
October 1, 2014 - September 30, 2015**

DESCRIPTION OF AUDIT ENTITY	Comments
Carryover Audits FYE 2014	
CSC (IT Management Information)	IT Management Information
Riviera Beach	Cash Disbursements
Delray Beach - Finance	Purchasing Controls
Planned Audits	
CSC	Allocation of Funded Programs & Initiatives
SWA	Property & Equipment Controls
Palm Beach County	Grants Management
Lake Worth	Utility Billing & Collection
Boynton Beach	Fire & Rescue
Mangonia Park	Purchasing Controls
Delray Beach	Information Technology Management
Lake Park	Marina Operations
IG / Management Request	
Follow Up Audits	
Follow up Audit - South Bay	Original reports issued 5/13/13 and 2/13/14
Other Audit Activities	
Quality Control & Assurance	
Strategic Plan - 2015/16 (Risk Assess, Plan)	
Meetings (BCC, Municipalities, other)	
Special Projects (Unplanned, Admin, planning)	
Audit Follow up - Quarterly	
Admin (annual reports, slides, PPM, etc)	
Annual Risk Assessment	