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Inspector General

OFFICE OF INSPECTOR GENERAL PALM BEACH COUNTY



Inspector General
Accredited

“Enhancing Public Trust in Government”

2019-AP-0004

**Fiscal Year 2019 Audit Plan
Implementation Status and
Projected Projects
(Close-Out of FY 2019)**

September 30, 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	Issued - 7/1/2019
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 1. Town of Haverhill - Ongoing 2. Town of Hypoluxo - Issued 8/29/2019
Multiple Entities - Contracts	None
Multiple Entities - Travel	Selected Entities 1. City of West Palm Beach - Issued 9/9/2019 2. City of Belle Glade - Ongoing 3. City of Lake Worth Beach - Ongoing
Multiple Entities - Accounts Payable / Cash Disbursements	1. City of Delray Beach - Ongoing 2. City of Boca Raton - Ongoing
Multiple Entities - Water Utility Cross-Connection Programs	Selected Entities 1. Village of Golf - Issued 6/26/2019 2. Village of Palm Springs - Issued 7/15/2019
Multiple Entities - Payroll	Palm Beach County Fire Rescue - Ongoing
Multiple Entities - IT Network Security	None
Management Requests / Other	1. City of Riviera Beach - Employment Separation Process - Ongoing 2. Palm Beach County - Office of Financial Management and Budget - Public Service Tax - Ongoing 3. Interlocal Agreement for Law Enforcement Services between Palm Beach County and the City of West Palm Beach - Issued 9/18/2019