



AUDIT

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

The Audit Process

1. Letter of Engagement. Prior to the commencement of an audit, the OIG will send a letter of engagement to management. 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 the audit will cover. The letter will also request an Entrance Conference be scheduled to discuss the audit scope, methodology, and objectives in more detail.

2. Entrance Conference. At the entrance meeting, OIG auditors and management discuss the audit scope, methodology, and objectives in more detail. This is a time of information sharing, asking and answering questions, and arranging for the beginning of the audit fieldwork.

3. 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 audit, 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.

4. Exit Conference. 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 differences of opinion prior to issuing the final report of audit findings and recommendations. A draft audit report is provided to management at or after this meeting.

5. Draft Audit Report. The auditor will prepare a draft report of issues that were identified during the audit and suggest recommendations designed to improve operational efficiencies and effectiveness. Upon receipt of the draft report, management has 20 calendar days from the date of receipt to respond to the findings and recommendations contained in the audit report. *The draft report, as well as documents, correspondence, and information received by the OIG from management during the audit is confidential and exempt from disclosure under Florida Public Record Law and cannot be released to the public until the OIG distributes the final audit report. In order to protect the integrity of, and to avoid interfering with the audit process, we ask that management refrain from discussing or disclosing any information until the OIG distributes the final audit report.*

6. Final 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 final report, with management's response, is distributed to management, the jurisdiction's elected officials, the Inspector General Committee, media, and posted on the OIG's website.

7. Follow-up. Once the final report is issued, a semi-annual follow-up review is conducted to determine if report recommendations and appropriate corrective actions have been implemented.

The Audit Division conducts comprehensive, independent, and objective performance audits and activities and is committed to providing timely, useful, and reliable information. Our audits are intended to add value by helping management strengthen internal controls; prevent fraud, waste, and abuse; and identify opportunities to operate more efficiently and effectively. All audits are performed in accordance with *Government Auditing Standards* (the Yellow Book) established by the Comptroller General of the United States.

More information on the OIG, frequently asked questions, our reports, tips, trends, best practices, and other reference materials can be found on our OIG website: <https://pbcgov.com/OIG/>. If you have any questions or suggestions on how we can work together better in our mutual goals as stewards of the taxpayers' dollars; or to improve our OIG role in providing insight, oversight, and foresight, please contact us by phone at 1-877-OIG-TIPS (1-877-644-8477) or email: inspector@pbcgov.org.

REPORT FRAUD, WASTE OR ABUSE

To report alleged fraud, waste, abuse, mismanagement or misconduct relative to county or municipal government, Children's Services Council, or Solid Waste Authority, use one of the following methods:

- Complete complaint form on web site at <https://pbcgov.com/OIG/> and send to Inspector@pbcgov.org.
- Write to Office of Inspector General, Palm Beach County, 100 Australian Ave., West Palm Beach, Florida 33406
- Call the Office of Inspector General HOTLINE at: (877) OIG-TIPS