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Inspector General

OFFICE OF INSPECTOR GENERAL CITY OF JACKSONVILLE

THE AUDIT PROCESS

What to Expect When ...

You are contacted by the Office of Inspector General (OIG) Audit Unit

OIG Audits are conducted in accordance with generally accepted auditing standards or, where appropriate, International Standards for the Professional Practice of Internal Auditing as published by the Institute of Internal Auditors.

The Audit Process

- Notification Letter - Prior to the commencement of an audit, the OIG will send an audit notification letter to the Division/Program Director, presenting the intended scope of the audit plan. This letter of engagement will include a description of the audit and identify the audit scope and objectives.
- Planning Phase - A planning meeting may be held to discuss the planning phase of the audit and request documentation needed for the audit. If a planning meeting is not necessary, then documentation for the planning phase will be requested in the audit notification letter.
- Entrance Conference - After the planning phase is complete, an entrance conference will be scheduled to discuss the audit scope, methodology, and objectives in more detail. Additionally, the OIG Audit Team will provide the specific time frame (review period) that will be covered by the audit. Following the entrance conference, the auditor will begin the fieldwork component of the audit.
- 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 speak with 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 review, the OIG Audit Team will keep appropriate management officials informed of any identified deficiencies or weaknesses that may require immediate attention. Communication throughout the audit process is very important.
- 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 OIG Audit Team will make every attempt to resolve any disputes prior to issuing the final report of audit findings and recommendations.

- Draft Report - The OIG Audit Team will prepare a draft report of issues that were identified during the audit and suggest recommendations designed to improve or enhance program performance and strengthen internal controls.
- Review Period - Upon receipt of the draft report, management has twenty calendar days from the date of receipt to respond to the findings or recommendations contained in the audit report.
- Final 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.
- Issuance of Final Report - The Inspector General issues the report and provides copies to all relevant entities, i.e. Inspector General Selection and Retention Committee, City Council, the Mayor's Office, and other oversight entities as required.
- Follow-up Review - Once the final report is issued, a follow-up review is conducted to ensure that appropriate corrective actions have been implemented.

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“Enhancing Public Trust in Government”

OIG HOTLINE: (904) 630-8000

VISIT OUR WEBSITE AT: <http://www.coj.net/OIG>

OR

CONTACT US BY EMAIL AT: InspectorGeneral@coj.net