

## Administrative Order



**Administrative Order No.:** 3-7

**Title:** Disposition of Audit Reports

**Ordered:** 5/6/1997

**Effective:** 5/6/1997

### **AUTHORITY:**

Section 4.02 of the Metropolitan Dade County Charter.

### **SUPERSEDES:**

This Administrative Order supersedes Administrative Order 3-7, ordered and effective June 6, 1978.

### **POLICY:**

This Administrative Order establishes a uniform written policy for the disposition of an audit report from the Audit and Management Services Department.

### **PROCEDURE:**

Upon completion of the audit, an exit conference will be conducted between the Audit and Management Services Department and the operating department. During the exit conference, a draft audit report will be given to the department in question, and the department will be given an opportunity to confirm the findings described in the report. The department will be given 30 days from the date of issuance to respond with a plan for corrective action. Time extensions may be granted at the discretion of the Audit and Management Services Department Director. The Audit and Management Services Department will record the date the department receives the draft report, in order to monitor the allotted 30 day response time.

The Department Director shall submit a response within the 30 day response time allotted to the Director of Audit and Management Services. If the response satisfactorily addresses all findings, then the Audit and Management Services Department will send the audit report stating the department has adequately resolved all outstanding issues. If the response does not adequately address all audit findings, the final audit report will be issued to include the findings and the department's response, and any further comments and recommendations the auditors consider appropriate. In the event the Director of Audit and Management Services considers

the response to be an inadequate resolution of the findings, the County Manager or appropriate Assistant County Manager will be contacted. The Assistant County Manager will discuss the remaining discrepancies, as necessary, with the concerned parties and make a determination as to any final actions necessary. If the department still disagrees with the auditors' findings, then the County Manager will make a final determination. In certain cases, the County Manager may ask the County Attorney to provide an opinion. Unresolved issues raised in audits of federal programs may require a policy determination by the appropriate Federal agency. In such cases the request for the determination shall be made by the County Manager.

When the audit findings have been appropriately resolved, the Audit and Management Services Department will maintain a closed audit file of all documentation and correspondence in accordance with the State of Florida General Records Schedule for Local Government Agencies.

Armando Vidal, P.E.  
County Manager