

## REQUEST FOR AUDIT SERVICES AND DISPOSITION OF AUDIT REPORTS

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### SUMMARY

The Audit and Management Services Department (AMS) conducts financial, performance, compliance, information technology, and operational audits of County departments and external entities doing business with the County. Audits may be requested by the Mayor, Board of County Commissioners, or any County department. Once an audit has been completed, a uniform policy has been established for disposition of the audit report.

### PROCEDURE

1. Upon completion of the audit, an exit conference will be conducted between AMS and the auditee, followed by the issuance of an audit report.
2. The department will be given 30 days from the date of issuance to respond to the report. Time extensions may be granted at the discretion of the AMS Director or designee.
3. If the auditee response satisfactorily addresses the audit findings, a memorandum to that effect will be issued by AMS.
4. If the auditee response only partially addresses the audit findings, AMS will issue a memorandum detailing areas of concern and requesting management to reconsider its decision(s). The Mayor or his designee will be contacted to assist in resolving any outstanding critical issues.
5. If the auditee response does not adequately address the audit findings, a memorandum to that effect will be issued by AMS, outlining specific concerns. The Mayor or his designee will be contacted for assistance in determining the ultimate resolution and any final actions necessary.
6. Unless the reported findings are insignificant, AMS will schedule a follow-up audit to verify that appropriate corrective measures have been taken to remedy the deficiencies.
7. AMS will retain all audit reports and auditee responses in accordance with the State of Florida General Records Schedule GS1-SL for State and Local Government Agencies.

### CONTACT(S):

#### Department/Division

Audit and Management Services Department

### REFERENCE DOCUMENT(S):

Administrative Order 3-7, Disposition of Audit Reports