

Who is responsible for implementing the recommendations?

The "owner" of the function or process requiring change.

What is a draft report?

The draft report may contain a cover letter, acknowledgment, purpose and scope, baseline or background, executive summary, discussion points or audit comments, recommendations, and management's response. Pursuant to Florida Statute 119.0713(2), as it is amended from time to time, the draft report (and working papers) are not a public record until the audit is concluded. Generally, this is when the report is issued.

What is an exit conference?

An exit conference is held during the audit process' reporting stage after fieldwork is complete and prior to report issuance. It serves as a meeting between the audit team and the audited function's senior management. Its' purpose is to discuss/clarify the draft report contents and any other minor findings not included in the report.

Who is on the report distribution list?

- The County Administrator
- Each Board of County Commissioner or the Clerk of Court and Comptroller, as applicable
- Each member of the Audit Services Planning and Priorities Committee

Will I be given an opportunity to provide feedback?

Approximately 30 days after report issuance, the audit team will send the Director of the audited function a customer satisfaction survey. The survey encompasses each phase of the audit process. The respondent is asked to forward the completed survey to the Clerk of Court and Comptroller.

Audit Services goal is to obtain the auditee's perspective on the audit processes' and team's strengths and weaknesses so that any necessary changes can be made to provide maximum value-added services, and to adapt audit approaches to accommodate management's needs.

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The Auditee's Guide to a Successful Audit

(Frequently Asked Questions)

What is the Audit Process?

The entire audit process can be described as planning (preliminary), executing (fieldwork), reporting, and closeout.

What is an Entrance Conference?

An entrance conference is held during the audit process' preliminary stage. The purpose of this meeting is to establish a dialogue prior to audit start with the person(s) responsible for the area under review. The following topics may be discussed during this meeting:

1. The overall estimated timeframe for the audit.
2. The proposed purpose and scope and areas to be covered by the audit team.
3. Work station location and who will be directly responsible in that area.
4. The personnel anticipated to be involved at each stage of the audit.

What happens during fieldwork?

The audit team collects information on matters related to the audit objectives and scope of work. Collection may include interviews, observations, and testing. The audit team records it's collected data on working papers. The data collected is used as a basis for comparing actual practices to planned arrangements (i.e., policies and procedures, good business practices, etc.).

What is meant by audit comment?

To ascertain if actual practices conform to planned arrangements (i.e., policies and procedures, good business practices, etc.), the auditor compares evidence to criteria. Audit comments are written after completion of the fieldwork phase and evaluation of the collected data, observations, etc. The auditor documents any deficiencies s/he may have identified. The comments appear as a statement that the actual practice is or is not in conformance with planned arrangements. If the practice is not in conformance, the audit team will recommend corrective action that will minimize or alleviate the concern.

What is meant by recommendation?

A recommendation is an action the audit team believes is necessary to correct any undesirable conditions or improve operations.

Will the auditee have an opportunity to respond to audit comments and recommendations?

Yes

Audit: Prior to report issuance (during the audit process' reporting stage), auditee senior management is asked to provide a written management response. This response should entail one of the following three alternatives:

1. **Management concurs**— This response requires a description of the anticipated corrective action to be taken to eliminate the concern. Each specific action should be accompanied by a target implementation date.
2. **Management does not concur**— This response should be accompanied by an explanation of each point of disagreement. A description of the conflicting evidence should support the objection.
3. **Management concurs with the audit comment but accepts the risk**— This response requires a statement that management acknowledges that there is a risk and that the risk is acceptable.

As stated in the Institute of Internal Auditors Practice Advisory 2600-01A.1, Management's Acceptance of Risks, management is responsible for deciding the appropriate action to be taken in response to reported comments and recommendations. The Audit Services Director is responsible for assessing such management action for the timely resolution of the matters reported as comments and recommendations.

As stated in Section 2060 of the International Standards for the Professional Practice of Internal Auditing Standards, senior management may decide to assume the risk of not correcting the reported condition because of cost or other considerations. The Board of County Commissioners and/or the Clerk of Court and Comptroller, as applicable, should be informed of senior management's decision on all significant comments and recommendations. At the very least, this will be communicated in the form of the audit report.

If/when the Audit Services Department believes that senior management has accepted a level of residual risk that is unacceptable, the Audit Services Department will discuss the matter with auditee senior management and/or the County Administrator and/or the Clerk of Court and Comptroller, as applicable.

Follow-up Audit: Prior to commencement of the follow-up audit (during the audit process' preliminary stage), auditee senior management is asked to provide a written description of the corrective actions taken, the timing of those actions, and the

How much time do I have to respond?

This depends on the number and complexity of recommendations. Generally, management is asked to respond within 14 calendar days.

To whom should I respond?

Management responses must be authorized by the County Administrator or the Clerk of Court and Comptroller, as applicable, in writing and then submitted to the Audit Services Director.

What happens to my responses after providing them to the auditors?

The management response to each recommendation will be published, verbatim, in the final report. Usually, management's response is placed directly below the corresponding recommendation. Very lengthy responses will follow the body of the report.

On an exception basis, and with the approval of the Clerk of Court and Comptroller, management's response may be summarized and paraphrased. On these rare occasions, every effort will be made to retain the meaning and emphasis of the response. The report will clearly indicate that the management response is summarized and that the full context of the response will be made available upon request.