

Highlights

Internal Audit Report to the Board of Supervisors/School Board

Why We Did This Review

County Administrative Procedures require the County Auditor to furnish the County Administrator and Superintendent with a summary of all material unresolved comments, recommendations, and management responses on a regular basis.

Summary reports have been provided and meetings will be scheduled with County and School division and department management if desired.

Department management responds to all findings as reports are issued. Department management also reports progress on resolving audit recommendations throughout the year and updates Internal Audit. Internal Audit's recommendation database has a steady flow of ins and outs throughout the year as reports are issued and as management completes actions to address items.

The Office of Internal Audit will continue to address open recommendations through correspondence with departments and future audit work.

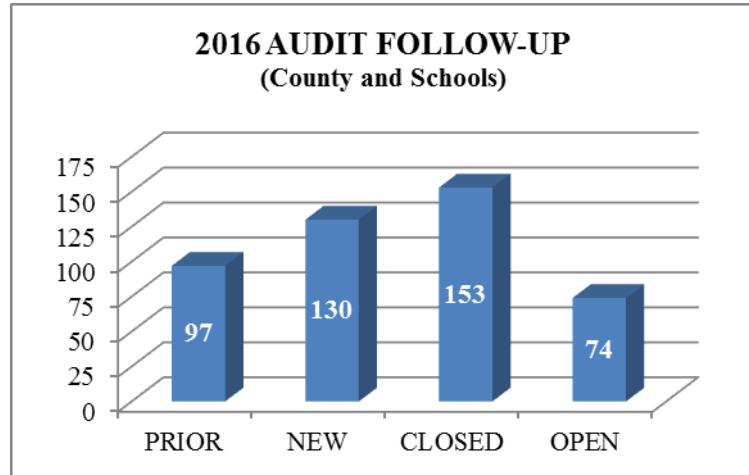
2016 Audit Follow-up

What We Found

Audit Follow-up

Follow-up was conducted on open audit recommendations from prior years as well as those issued during the 2015 calendar year. Departments continued to make progress addressing audit recommendations.

- 80% of the 130 new recommendations issued in calendar year 2015 are closed.
- Of the remaining 74 cumulative open items, management estimates completing 69% by December 31, 2016, and 99% by December 31, 2017.



DIVISION	PRIOR	NEW	CLOSED	OPEN
Management Services	38	23	38	23
Human Services	20	2	15	7
Community Development	7	23	7	23
Fire	5	7	4	8
Police	7	-	4	3
County Management	2	16	15	3
Schools	18	59	70	7
TOTAL	97	130	153	74
ALGA 2014 Benchmark ⁽¹⁾	N/A	70	51	N/A

(1) Table above compares total annual activity for new and closed audit recommendations to the latest benchmarks from the Association of Local Government Auditors (ALGA) for similar sized audit organizations (6 to 10 auditors).

Issues regarded as OPEN have been assigned new estimated target dates. Others have been CLOSED as evidenced by department responses, supporting documentation, and auditor review.

We appreciate the cooperation received from department directors and School Board staff during this process. This cooperation provides assurance that sufficient action is taken to resolve the audit recommendations.

