How long do audits last?

Audits vary in length from a few weeks to several months, depending on the complexity of the project and the amount of required research. The OIG provides management in the audited area with updates on progress being made, and attempts are made to minimize disruption to staff operations during this process.

Customer Satisfaction Survey

To improve the services provided by the OIG, a customer satisfaction survey is sent to management of the audited area. This survey offers an opportunity to evaluate the work of internal audit staff and the resulting report's conclusions and recommendations.

What can I expect of the auditor?

Auditors are expected to maintain the highest standards of **independence, objectivity, integrity, and professionalism**. They must remain impartial, avoid conflicts of interest, and exercise sound professional judgment throughout the audit process.

Auditors should:

- Maintain integrity, objectivity, and independence in all aspects of their work;
- Use professional judgment when planning, conducting, and reporting audits;
- Exercise reasonable care and diligence; and
- Apply the knowledge, skills, and care expected of a competent and prudent auditor.

Florida Department of Elder Affairs

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Scan the QR code to learn more about the Office of Inspector General, available resources, and reporting options.

Department of Elder Affairs

OFFICE OF INSPECTOR GENERAL

AUDITS

Taroub J. Faraj
Inspector General

Kimberly Jones
Director of Internal Audits

What is an audit?

An Office of Inspector General (OIG) audit is part of the Department's system of checks and balances. It provides an independent review of programs, activities, and functions to help management improve performance and ensure:

- Goals and objectives are achieved efficiently and effectively;
- Laws, policies, procedures, and regulations are followed; and
- Financial and operating information is accurate, complete, and reliable.

Although the OIG provides other types of services, an audit is the most comprehensive. Audits are conducted in accordance with statutory requirements and internationally recognized audit standards.

Our office works with Department employees and managers to develop an annual audit plan approved by the Secretary. The plan includes audits required by law, management-requested projects, and projects selected through a risk assessment that considers financial exposure, organizational or program changes, spending, and employee or management concerns.

What is the audit process?

An OIG audit follows a structured process designed to provide an independent review while keeping management informed and involved.

1. Planning
Auditors research the area being reviewed and examine relevant laws, policies, procedures, organizational information, and financial and performance reports.

2. Engagement Letter
Before an audit begins, management receives an engagement letter outlining the audit's purpose, general scope, participants, and anticipated start date.

3. Entrance Conference
The OIG meets with management and audit participants to introduce the audit team, discuss the project's purpose and scope, and gather input.

4. Fieldwork
Auditors evaluate processes, review records, test controls, and perform procedures necessary to meet the audit objectives. Management may be asked to provide data, records, and information or answer questions.

What is the audit process? (cont.)

5. Draft Report
After fieldwork, the OIG prepares a draft report describing the audit purpose, scope, methodology, findings, and recommendations. Management receives the draft for review.

6. Exit Conference
The OIG meets with management to discuss the draft report, clarify information, and address any questions or concerns.

7. Management Response
Management has **20 working days**, as required by statute, to respond in writing to findings and recommendations. Responses should explain planned corrective actions and estimated completion dates or provide the basis for disagreement.

8. Final Report & Distribution
The OIG issues the final report and distributes it to the **Secretary and Auditor General**, as required by statute, as well as appropriate Department management and other interested parties.

