



Audit Process

Salt Lake County Auditor's Office



Planning

The Auditor allocates audit teams to specific audit topics based on the Audit Plan and staff resource availability. To gain a comprehensive understanding of the subject, its scale, and potential areas of concern, audit teams conduct preliminary research.

We will conduct an entrance conference with agencies and departments to review the scope and objectives with management and establish primary points of contact for the audit.



Fieldwork

This is the core of the audit process, where we collaborate with the agency and delve into their documentation, policies, procedures, and plans related to the subject.

We conduct walkthroughs or interviews with agency staff members at all levels, especially those actively engaged in the area under examination. These interviews aim to gauge their understanding of their roles and responsibilities, and whether they have received clear guidance to perform their duties effectively.

We assess the program or process's operational efficiency and explore best practices, reports, insights from other government agencies, and recommendations from professional organizations nationwide to identify potential improvements and more efficient methods that could benefit the County.

Simultaneously, we gather and scrutinize pertinent data directly from the agency's systems. We also conduct assessments of their processes and controls. During this phase, we observe ongoing activities, make detailed observations, gather supporting evidence, and begin shaping our conclusions. We also conduct quality assurance reviews to ensure the accuracy and comprehensiveness of all the data we've collected.



Draft Report

Once we have amassed sufficient information, we proceed to draft our public report and finalize our recommendations. Occasionally, we collaborate with the agency to acquire additional information or to gently remind them to provide us with data that we had previously requested but not yet received.



Agreement to the Facts Meeting

Subsequently, we arrange for an "agreement to the facts meeting" with the agency to present our findings and the recommendations we intend to put forward. This meeting provides the agency with an opportunity to address any concerns they may have or to request amendments to the facts presented in our report's draft, especially if they possess new or different information to contribute.

The insights shared during the agreement to the facts meeting typically do not come as a surprise to the audited agency, as we maintain ongoing communication throughout the audit process, openly discussing our findings during the fieldwork phase.

The agency is invited to furnish their response to our recommendations within 14 days of receiving the draft report. To help facilitate this, we furnish them with a specific form for this purpose, and we incorporate their response into the final public report.

The agency's response should explicitly indicate whether they agree or disagree with each individual recommendation, alongside specifying their anticipated implementation timeline. They are also expected to furnish a succinct overview of their strategy for executing the recommendations. The only available response options are "*agree*" or "*disagree*." If management disagrees with a recommendation, the Auditor will include an addendum addressing that recommendation.

If an agency chooses to not respond, that will be noted in the audit and the audit will be published.



Publish the Audit

In this phase, the audit report is officially accessible to the public. However, the accompanying documentation derived from our audit activities, termed as "work papers," remains confidential and is preserved in our archives.



Follow-up Audit

We conduct a follow-up audit 6 months after we publish the audit to see if the recommendations have been implemented. An additional follow-up might be needed 6 months later.



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