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Inspector General

OFFICE OF INSPECTOR GENERAL PALM BEACH COUNTY



Inspector General
Accredited

“Enhancing Public Trust in Government”

2018-AP-0004

**Fiscal Year 2018 Audit Plan
Implementation Status and
Projected Projects**

May 16, 2018

Insight – Oversight – Foresight

Fiscal Year (FY) 2018 Audit Plan

The risk assessment process for Fiscal Year (FY) 2018 was conducted using a combination of several methods of research and information gathering in order to create an overview of the risks for entities within the Office of Inspector General's (OIG) jurisdiction. The risk assessment was used to develop the FY 2018 annual audit plan by global risk area. The FY 2018 annual audit plan includes eight planned global areas / activity audits. One global risk area was added to the annual audit plan based on our continuous risk assessment

FY 2018 Audit Plan Implementation Status and Projected Projects

Audit	Carryover Audits
Multiple Entities: Utilities	<ol style="list-style-type: none"> 1. City of Lake Worth – Issued 12/18/2017 2. Town of Manalapan – Issued 2/13/2018
Contracts & Vendors - Palm Beach County Facilities (FDO)	Issued – 1/10/ 2018
Audit	Planned Audit Activities
Multiple Entities – Capital Assets	Selected Entities <ol style="list-style-type: none"> 1. City of Greenacres 2. Town of Ocean Ridge
Multiple Entities – Grants	Survey Report – Issued 3/13/2018 Selected Entity <ol style="list-style-type: none"> 1. City of Palm Beach Gardens – Economic Incentive / Development Program – Issued 5/7/2018
Multiple Entities – Revenue / Cash Intake	Selected Entities <ol style="list-style-type: none"> 1. Town of Cloud Lake – Issued 2/26/2018 2. Town of Glen Ridge 3. Town of Jupiter Inlet Colony
Multiple Entities – Purchasing Cards	Survey Report – Issued 5/14/2018 Selected Entities <ol style="list-style-type: none"> 1. Town of Jupiter 2. City of Riviera Beach
Multiple Entities – Water Utility Cross-Connection Programs	<ol style="list-style-type: none"> 1. Town of Mangonia Park 2. Town of Lake Clarke Shores
Multiple Entities – Infrastructure Surtax	At this time, no selections have been completed.
Multiple Entities – Contracts	At this time, no selections have been completed.
Multiple Entities – Travel Reimbursements	Completed the initial project – no report issued.
Multiple Entities – Accounts Payable and Expenditures	At this time, no selections have been completed.
Management Requests / Other	<ol style="list-style-type: none"> 1. Palm Beach County Water Utility Department – System Efficiency Credit – Issued 5/1/2018 2. Palm Beach County – Office of Financial Management and Budget – Fixed Assets Management Office Operations