OFFICE OF INSPECTOR GENERAL
PALM BEACH COUNTY

John A. Carey
Inspector General

Inspector General
Accredited

"Enhancing Public Trust in Government"

2019-AP-0002

Fiscal Year 2019 Audit Plan

Implementation Status and Projected Projects

October 1, 2018

Insight – Oversight – Foresight

Fiscal Year (FY) 2019 Audit Plan

The risk assessment process for Fiscal Year (FY) 2019 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 2019 annual audit plan by global risk area. The FY 2019 annual audit plan includes seven planned global areas / activity audits.

FY 2019 Audit Plan Implementation Status and Projected Projects

Audit	Carryover Audits
Capital Assets and Information Technology (IT) Inventory Assets – Town of Lantana	Ongoing
Revenue / Cash Intake – Town of Jupiter Inlet Colony	Ongoing
Purchasing Cards and Travel – City of Riviera Beach	Ongoing
Multiple Entities – Water Utility Cross-Connection Programs – Town of Lake Clarke Shores	Ongoing
Contracts – Village of Tequesta	Ongoing
Palm Beach County – Office of Financial Management and Budget – Fixed Assets Management Office Operations	Ongoing
Audit	**Planned Audit Activities**
Multiple Entities – Revenue / Cash Intake	At this time, no additional selections have been completed.
Multiple Entities – Contracts	At this time, no additional selections have been completed.
Multiple Entities – Travel	At this time, no selections have been completed.
Multiple Entities – Accounts Payable / Cash Disbursements	At this time, no selections have been completed.
Multiple Entities – Water Utility Cross-Connection Programs	**Selected Entities** 1. Village of Golf 2. Village of Palm Springs
Multiple Entities – Payroll	At this time, no selections have been completed.
Multiple Entities – IT Network Security	At this time, no selections have been completed.
Management Requests / Other	1. City of Riviera Beach – Employment Separation Process

IG / Management Request audits, due to their nature, are not included. These audits will be added to the audit plan as requests occur.