Audit Planning and Data Reliability

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Audit Planning

- What are the main problems/issues facing the city?
- What does the public care about?
- Where is the risk, money, and the area that we can have the greatest impact?
- Has this area been audited before? If so, when?
Audit Planning

- What is our objective?
- What are the risks?
- What are the problems/issues?
- What are the big questions?
- What is the possible message for the report?
Benefits of Research

- Gain an understanding of business operations and processes to better evaluate risks and controls

- Know where to focus
Benefits of Research – cont’d

- To ask better questions
- Limit time with auditee
- Limit surprises
Next Steps

- My call to the department head or auditee
- Intent to audit letter
Entrance Conference

- Establish ground rules and expectations
- Request for documents – documents should already exist
- Access to staff
- Provide estimated timeline and process expectations for fieldwork and reporting
Data Reliability

- Antiquated IT in government
- Technology gap
- Procurement process is a problem
- What can we do?
Questions?

Feel free to contact me at Auditor@LongBeach.gov