



John A. Carey
Inspector General

OFFICE OF INSPECTOR GENERAL PALM BEACH COUNTY



Inspector General
Accredited

“Enhancing Public Trust in Government”

2018-AP-0003

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

November 13, 2017

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.

FY 2018 Audit Plan Implementation Status and Projected Projects

Audit	Carryover Audits
Multiple Entities: Utilities	Ongoing 1. City of Lake Worth 2. Town of Manalapan
Contracts & Vendors - Palm Beach County Facilities (FDO)	Ongoing
Audit	Planned Audit Activities
Multiple Entities – Capital Assets	Initial Selected Entities 1. City of Greenacres 2. Town of Ocean Ridge
Multiple Entities – Grants	Current Activity Developed a survey and sent to all municipalities under the OIG jurisdiction to evaluate risk based on information provided. Selections will be based on this activity. Initial Selected Entities 1. City of Palm Beach Gardens – Economic Development Program
Multiple Entities – Revenue / Cash Intake	Initial Selected Entities 1. Town of Cloud Lake 2. Town of Glen Ridge
Multiple Entities – Purchasing Cards	Current Activity Developed a survey and sent to all municipalities under the OIG jurisdiction to evaluate risk based on information provided. Selections will be based on this activity. Initial Selected Entities 1. Town of Jupiter 2. City of Riviera Beach
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	Current Activity Developing a survey to send to all municipalities under the OIG jurisdiction to evaluate risk based on information provided. Selections will be based on this activity.
Multiple Entities – Accounts Payable and Expenditures	At this time, no selections have been completed.