

**DeKalb County, Georgia**  
**Finance – Internal Audit Division**  
**Audit Process**

**Preliminary Survey**

In this phase the auditor gathers relevant information about the unit in order to obtain a general overview of operations. He/She talks with key personnel and reviews reports, files, and other sources of information.

**Fieldwork**

The fieldwork concentrates on transaction testing and informal communications. It is during this phase that the auditor determines whether the controls identified during the preliminary review are operating properly and in the manner described by the auditee. The fieldwork stage concludes with a list of significant findings from which the auditor will prepare a draft of the audit report.

**Exit Conference**

When audit management has approved the discussion draft, Internal Audit meets with the management team and all parties involved to discuss the findings and recommendations. At this meeting, the auditee comments on the draft and the group works to reach an agreement on the audit findings.

**Final Report**

Internal Audit distributes the final report to the Chief Operating Officer / Executive Assistant, Chief Financial Officer, operating management of the user department or requesting department, and other parties who may be affected by the recommendations of the audit.

**Auditee's Response**

As is customary with audit work, we do not include the auditee's comment(s) in our report. The auditee may send their comments or response directly to Zachary L. Williams, Chief Operating Officer/Executive Assistant on the company/department letterhead within 30 days from the date of issuance.

In the response, management should explain how report findings will be resolved and include an implementation timetable. In some cases, managers may choose to respond with a decision not to implement an audit recommendation and to accept the risks associated with an audit finding. Management should copy the response to all recipients of the final report.

**Audit Follow-Up (Currently Applies to Trust & Agency Audits)**

Within approximately one year of the final report, Internal Audit will perform a follow-up review to verify the resolution of the report findings.