



Deschutes County Administrative Policy GA-15
Effective Date: August 4, 2004

RESPONDING TO REPORT, STUDY, AND AUDIT RECOMMENDATIONS

STATEMENT OF POLICY:

Responding to recommendations will assure monies and resources utilized in providing those recommendations are not wasted. The County frequently contracts for studies and consultants' input as well as receives audit recommendations. A written and formal reply to those reports identifies, unambiguously, the steps the County and Departments plan to take. This allows for better resolution of recommended items and more effective follow-up. Government Auditing Standards state:

"Much of the benefit from audit work is not in the findings reported or the recommendations made, but in their effective resolution. Auditee management is responsible for resolving audit findings and recommendations, and having a process to track their status can help it fulfill this responsibility. If management does not have such a process, auditors may wish to establish their own. Continued attention to significant findings and recommendations can help auditors assure that the benefits of their work are realized." (Government Auditing Standards 2001)

APPLICABILITY:

This policy applies to County management (department heads and supervisory personnel) whose operations are referenced in recommendations from internal or external auditors or from consultants. County management indirectly affected by provided recommendations may also provide a written response.

POLICY AND PROCEDURES:

Internal audit reports

Written responses will be provided to the County Internal Auditor within two weeks unless additional time is given.

Other audit or consultant reports

Written responses to all other reports should be done within a month unless promised earlier. A copy of the original report (if applicable) and written response is to be provided to the County's Internal Auditor for monitoring purposes.

Follow-up reports on all recommendations

The County Internal Auditor will coordinate/perform a follow-up on the recommendations and a report should normally occur within a year but not outside of two years. Most follow-ups for internal audit reports occur within nine months. Officers and employees of affected departments may develop the follow-up report and give it to the County Internal Auditor or can request the County Internal Auditor to perform the follow-up.

APPROVED by the Deschutes County Board of Commissioners on August 4, 2004.

Dave Kanner,
County Administrator