

Internal Audit Follow-Up Procedures

The follow-up phase of the audit process (interdepartmental) begins 30-days after the audit report is completed. The initial request for follow-up will be sent via County mail and Department e-mail. The due date for response to the recommendations will be indicated in the request. The status of all recommendations are categorized by the following three dispositions:

- **Implemented** – The Departmental unit(s) supported and fulfilled all elements of the recommendation.
- **In-Progress** – Based on the information provided, the Departmental unit(s) support the recommendation and are in progress of fulfilling all elements of the recommendation. Additional follow-up is required.
- **Not Implemented** – The recommendation was not fulfilled (management disagrees or; unable to implement or; process already changed).

Responses may be provided in a memorandum, completed recommendation response plan, corrective action plan, or another form of similar correspondence. Proof of practice and supporting documentation will be required in order to deem the recommendation as “Implemented.”

After the initial follow-up request, the AAB will continue to contact the concerned auditee, or designee, on an on-going basis, and request a status update of the implementation process until the recommendation(s) is categorized as “implemented” or “not-implemented.”

All responses and any actions taken by the respective executive managers in an effort to successfully resolve the recommendations will be documented. The status of all recommendations will be tracked and all data will be provided to the Sheriff, and his staff, on a monthly basis. All recommendations that have not been implemented will be presented to the Sheriff in the Semi-Annual Recommendations Follow-Up Report, which outlines the details of all responses.
