THE AUDIT PROCESS

Audit Sources
- Audits Required by Law
- Requests from Congress
- Hotline Referrals
- Self-Initiated Audits Based on Risk to Department

Work Planning
- Research Topics
- Determine Prior Coverage
- Prepare Project Proposal
- Prioritize Audits
- Include in DoD IG Oversight Plan
- Out of Cycle Audits

CONDUCT AUDIT

Planning Phase
- Project Announcement
- Entrance Conference with Auditee
- Conduct Site Visits
- Collect Data and Background Information
- Develop an Audit Program

Fieldwork Phase
- Execute Audit Program
  - Interviews
  - Document Review
  - Analyze Data
- Ongoing Communication with Auditee
- Develop Findings and Recommendations

Report Phase
- Discussion Draft Report to Auditee
- Issue Draft Report to Auditee for Comment
  - Incorporate Auditee Comments in Report
- Issue Final Report to Auditee

Public Disclosure
- Distribute to Congress
- Post on the DoD IG Public Website
- Include Summary of Reports in Semiannual Report to Congress

AUDIT RESOLUTION
- Send Open Recommendations to Follow-Up Office
- Work with Auditee to Implement Corrective Actions
- Track Progress
- Closeout Recommendations When Corrective Actions Complete

This represents a notional audit process. Every engagement is unique.