

## THE AUDIT PROCESS

# www.dodig.mil/components/audit

#### **Audit Sources**

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

### **Work Planning**

- Research Topics
- Prioritize Audits
- DeterminePrior Coverage
- Include in DoD IG
  Oversight Plan

Out of Cycle Audits

PrepareProject Proposal

## CONDUCT AUDIT

## **Planning Phase**

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

## **Report Phase**

- Discussion Draft Report to Auditee
- Issue Draft Report to Auditee
  - Incorporate Auditee Comments in Report
- Issue Final Report to Auditee

#### Fieldwork Phase

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

### 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.