

The Office of County Internal Audit

GAGAS Chapter 9

Reporting Standards for
Performance Auditing



AUDIT COMMITTEE | August 16, 2024

Overview



1. Report Compliance



5. Distribution



2. Format



6. Confidential Info



3. Content



7. After Reporting



4. Responses



1. Reporting Compliance

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.



2. Format

- Report for every audit
- Format appropriate for intended use
- In writing or another retrievable form
- Clearly communicate results
- Facilitate follow-up and corrective actions
- Can include written reports, letters, briefing slides, and other presentation materials



3. Content

- Objective and Scope
- Methods
- Findings
- Conclusion
- Recommendations
- Internal Control
- Noncompliance (Outside Agencies)
- Fraud



4. Responses

- Views of Responsible Officials:
Findings, conclusions,
recommendations, planned
actions
- Explain Disagreements



5. Distribution

- Those charged with governance
- Audited entity officials
- Appropriate oversight agencies



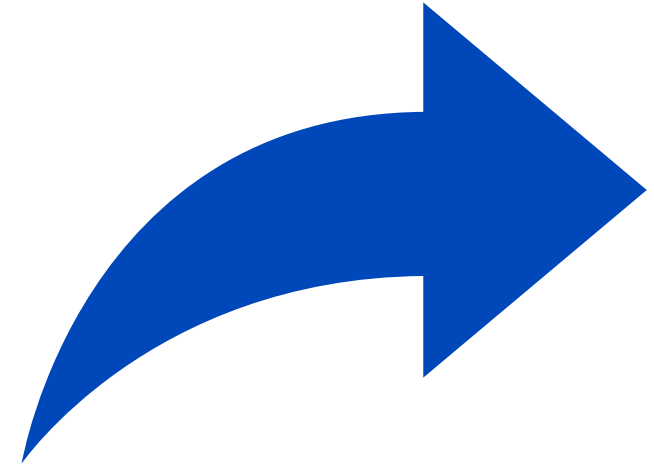
6. Confidential Information

- Disclose information that is not included
- Evaluate whether omission could distort results or conceal improper actions
- Can issue two versions of a report



7. After Reporting

- Discovery of insufficient evidence after report release
- Similar to original report communication
- Can remove a report, but with a notice of removal





Questions/Comments??



Thank you

