

What can I expect of the auditor?

Auditors should be independent and objective in performing their work. Auditors should have an impartial, unbiased attitude and should avoid conflicts of interest in all matters relating to the audit work.

Auditors are expected to maintain the highest level of professionalism in their work. Auditors should:

- Maintain the highest degree of integrity, objectivity, and independence in applying professional judgment to all aspects of their work
- Use professional judgment in planning, performing, and reporting results; and
- Exercise reasonable care and diligence.

Director of Audit

Joe Gilboy

Tel: 850-410-5509

Joseph.Gilboy@dot.state.fl.us



Call when you . . .

- think someone is using FDOT property or people for personal gain.
- think someone is intentionally misleading FDOT for financial gain.
- think someone is receiving a benefit to "look the other way."
- need to report your suspicions of fraud or abuse.

For more information on reporting fraud visit

www.fdot.gov/ig/reportfraud



Office of Inspector General
605 Suwannee Street, Mail Station 44
Tallahassee, FL 32399-0450

Tel: 850-410-5800

Fax: 850-410-5851

www.fdot.gov/ig

Florida Department of Transportation



Office of Inspector General Audit Section

The Audit Section's Mission - Promote integrity, accountability and process improvement by providing objective, timely and value-added audit services.



What is an audit?

An Office of Inspector General (OIG) audit is part of the Department's system of "checks and balances." An audit is designed to complement other management evaluations and to provide constructive recommendations for enhanced operational performance. It is a review of a selected program, activity, or function which may include providing management an independent appraisal of whether:

- Desired results and objectives are achieved efficiently and effectively;
- Systems are in place to ensure compliance with laws, policies, procedures, and regulations; and
- Financial and operating information is accurate, complete, and reliable.

Although OIG audit staff provides other types of services, an audit is the most comprehensive. Audits are conducted in accordance with statutory requirements and nationally recognized audit standards.

How are audits selected?

Our office works with Department employees and managers to develop an annual audit plan that is approved by the Secretary.

Some audits and reports are required by law. Some projects included in the plan are requested by management. Others are chosen through a risk assessment process which includes an analysis of where the Department spends the most money, likelihood of financial loss, significant organization or program changes, and employee or management concerns.

How long do audits last?

Audits vary in length from a few weeks to several months, depending on the complexity of the project and the amount of required research. We provide management with periodic updates of our progress and we attempt to minimize disruption to staff and operations during the process.

What is the audit process?

Before an audit begins, we notify management through an "engagement notification" which includes a general description of the planned audit work, who will be involved, and when the audit will start.

◆ Entrance Conference

An entrance conference is a meeting between the OIG and management of the area being audited. The purpose of this meeting is to introduce the audit team and audit participants, to discuss the purpose of the project, and to seek input about the project's direction and scope.

◆ Project Planning

Following the entrance conference, auditors conduct planning and research to develop an understanding of the area being audited. During this phase, we review laws, policies, procedures, organization charts, position descriptions, performance and financial reports, industry literature, etc. We normally interview some staff members. At the end of this phase, we determine specific objectives for in-depth study.

◆ Fieldwork

During fieldwork, we review processes, conduct tests, and perform other procedures necessary to accomplish our audit objectives. Fieldwork is the most time-consuming part of the process for the auditee, as this phase usually includes activities such as gathering data, pulling files, and asking questions.

◆ Working Conference

Once fieldwork is complete, we prepare a draft report of findings. This draft report contains background of the area being audited; audit purpose, scope, and methodology; reportable conditions, and recommendations. The results in the draft report are reviewed with management of the audited area.

◆ Exit Conference

The exit conference is an opportunity to discuss the draft report and make certain the information in the draft report is accurate. Minor issues encountered during the audit but not significant enough to include in the report may also be discussed at this meeting. The draft report may be modified based on information provided.

Reporting Responses

◆ External Entity Response

In accordance with statute, individuals substantially affected and entities contracting with the state shall be advised in writing that they may submit a written response within 20 working days after receipt of the findings. The response and the Inspector General's rebuttal to the response, if any, will be included in the final audit report.

◆ FDOT Management Response

Once the Preliminary and Tentative Report is issued for management response, the manager of the program function or operational unit has, by statute, 20 working days to respond in writing to any findings and recommendations contained in the report. A copy of the management response is included in the final report. In general, a management response should contain the following information:

- A response agreeing with the findings should begin with "We concur" and explain what will be done to correct the issues (if any), including an estimated completion date.
- A response disagreeing with the findings should begin with "We do not concur" and explain the reason for the disagreement

◆ Final Report Distribution

Statutorily, audit reports must be sent to the Secretary, the Chief Inspector General, and the Auditor General. We also distribute reports to appropriate Department management and other interested parties. Unless they contain confidential or sensitive information, reports are posted to our website.