

**COUNTY OF ORANGE  
AUDIT OVERSIGHT COMMITTEE  
ADMINISTRATIVE PROCEDURE**

Effective Date: May 22, 1996  
Revision Date: September 28, 2021      Subject: **Audit Report Distribution**  
Authority: Board of Supervisors

---

**PURPOSE**

To provide a uniform procedure for (1) issuing and distributing Internal Audit Department audit reports, and (2) departmental/agency replies to audit recommendations.

**SCOPE**

The procedure is applicable to all County departments/agencies governed by the Board of Supervisors.

**PROCEDURES**

1. Within thirty days after receiving a draft copy of the Internal Audit Department’s audit report and recommendations, the department/agency will file a written reply to the report with the Internal Audit Department. In the event there are special circumstances, an additional thirty-day extension may be granted by the Internal Audit Director, upon written justification by the department/agency. The departmental/agency reply shall contain a response to each recommendation as follows:
  - Concur, including actions taken or planned and the actual or estimated implementation date.
  - Partially concur or do not concur. When a department/agency chooses not to fully concur with the recommendation, the reasons for such action should be clearly stated.
2. Notwithstanding the Internal Audit Department’s Restricted Reporting Policy, the Internal Audit Department will issue a final report, incorporating the departmental/agency reply in the report. The final report will be filed with each member of the Audit Oversight Committee, with a copy to the District Attorney if required by Government Code Section 26883. One copy of the audit report will also be forwarded to the CEO, each member of the Board of Supervisors, the Grand Jury and the Clerk of the Board. An appropriate number of copies will be forwarded to the audited department/agency.
3. When departments/agencies have advised that recommendations have been concurred with and actions have been or will be implemented, the Internal Audit Department will verify the current conditions of implementation. The Internal Audit Department may do this directly or on a sample basis, by performing follow-up audits as provided in the Annual Audit Plan. The follow-up audits may be budgeted within the Annual Audit Plan

as a category, as a specific item, as part of the scheduled audit coverage of the department/agency or within the hours set aside in the Annual Audit Plan for special request audits.

The current status of recommendations will be followed up no later than one-year after the audit report has been issued. The Internal Audit Department will report the results of the follow-up audits quarterly to the Audit Oversight Committee.