



## ADMINISTRATIVE MEMORANDUM COUNTY OF SAN MATEO

SUBJECT: Audit Procedure

RESPONSIBLE DEPARTMENT: Controller

NUMBER: A-1

APPROVED: David H. Muldoon  
County Manager

DATE: February 1, 1984

The following procedure ensures that audit findings are thoroughly reviewed and that each audit recommendation is implemented or resolved.

1. Following completion of an audit, the auditor will confer with the department head and provide a draft of the audit report. A final report will then be issued to the department.
2. The auditor will request the department to submit a written response to the recommendations to the Controller within ten days following the conference. The department shall respond to all recommendations in the audit report.
3. The department shall number its responses in the same sequence as the Controller's recommendations. The response should include information about recommendations which have been carried out and implementation dates for the other recommendations. The response should discuss any recommendations where there is no agreement with the Controller.
4. When the auditor's recommendations require Board action, the department shall prepare the Board report and forward it to the Controller with the audit response.
5. The Controller will review the department's response and submit comments to the County Manager. The comments shall cover any areas not addressed satisfactorily by the department.
6. If the auditor makes no recommendation, or if the department has responded satisfactorily to all recommendations, the Controller will file the final audit report and the department's response with the Board, the County Manager, and the secretary of the Grand Jury.
7. If there are areas of disagreement, the assigned County Manager's analyst will meet with the department head and the Controller to reconcile any differences. The Controller files the final audit report and the department's response with the Board, the County Manager, and the department.
8. In exceptional cases where the audit uncovers major discrepancies, the County Manager should be advised immediately.