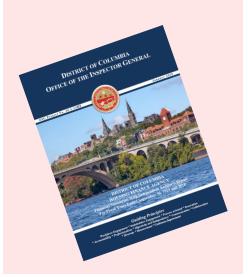
Audit Working for the District

Audit's goals are to conduct independent audits and other reviews of District government programs and operations to ensure they operate economically, efficiently, and effectively.

We conduct our audits in accordance with our enabling legislation and Government Accountability Office auditing standards.



District of Columbia Office of the Inspector General Audit Unit

717 14th Street N.W. Washington, D.C., 20005

Phone: 202-727-2540 E-mail: oig@dc.gov







OIG's Audit Unit





Audit Unit Overview

The Audit Unit conducts financial audits, attestation engagements, and performance audits in accordance with the General Accountability Office's (GAO) generally accepted government auditing standards (GAGAS).

Our Work, Defined:

Financial Audit: Provides an independent assessment of and reasonable assurance about whether the reported financial condition, results, and use of resources are presented fairly in accordance with recognized criteria.

Attestation Engagement: An examination, review, or agreed-upon procedures report on a subject matter or on an assertion about a subject matter that is the responsibility of another party.

Performance Audit: Provides an objective analysis that management and those charged with governance and oversight can use to improve program performance and operations, reduce costs, facilitate decision-making for corrective action, and contribute to public accountability.

What to Expect

Entrance Conference: The audit team will explain the purpose of the audit and the audit objectives, establish necessary working arrangements, and provide preliminary information relating to the audit.

Survey: The audit team will perform limited testing to ensure that the audit objectives are attainable and a sound and efficient methodology to complete the audit is developed.

Verification: This phase entails undertaking field work to collect information, analyzing the information, and developing the elements of a finding for each audit objective.

Exit Conference: The audit team will meet with the audit liaison and agency officials to brief them on the audit's findings and recommendations.

Draft Report: The OIG will issue a draft report to the agency for comment and provide a deadline for those comments.

Final Report: The OIG will ensure the final audit report reflects the auditee's comments when the final report is published on the OIG's website for public access.

Audit Recommendation Follow-up: The goal of this final phase is to ensure that audit recommendations are implemented by the auditee in a timely manner.

How We Work

During a performance audit, the audit team will convey to you the audit's objectives, scope, methodology, timeframes, and data needs. The team will also convey the specific nature of the audit; general information on the plans for and conduct of the audit; and information on the draft and final reports, including any restrictions.

During a financial statement audit, the audit team will convey to you, or those contracting for or requesting the audit, what services are to be performed. The team will document the understanding in written communication that includes: the nature of the planned work; the level of assurance to be provided related to internal control over financial reporting and compliance with laws, regulations, and contract or grant agreement provisions; and any possible restrictions on the final report.

After issuing a report, audit staff will continue to communicate with you to monitor the status of recommendations and ensure that you implement recommendations in a timely manner.

