



Calendar Year 2014 Audit Follow-Up Report

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Background & Objectives

The Office of Audit conducts an annual follow-up audit to assess whether appropriate actions have been taken to address the observations and recommendations discussed in prior year audit reports.



The Office of Audit:

- Obtained a summary of the actions taken by each office to implement the audit recommendations issued prior to 2014 and reviewed the responses for reasonableness, completeness and adequacy.
- Reviewed key policy changes, new procedures, forms or other documents provided by the offices.
- Interviewed personnel and reviewed other supporting documentation on a sample basis to ensure that the recommendations were implemented.

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Conclusion

- Substantial progress has been made implementing the recommendations. This review resulted in the closing of 132 of the 138 recommendations reviewed. An additional 4 recommendations were rated open substantial progress with only 2 remaining open incomplete.
- The closure rate, 96 percent, was higher than the 91 percent rate achieved in the prior year.