OFFICE OF THE AUDITOR-CONTROLLER
STANDARD PRACTICE MANUAL

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Date: 11-27-89	By: *John W. Anelli*
Effective: 12-18-89	Approved by: *Anthony Bellanca*

| Division | Internal Audits |
| SUBJECT | External Audits and Evaluations, Studies, Reviews and Analyses of Accounting Systems |

I. PURPOSE: To keep the Auditor-Controller's Office apprised of all external audits, evaluations, studies, reviews and analyses affecting its areas of responsibility.

II. SCOPE: All County departments.

III. POLICY: All departments must advise the Auditor-Controller's Office of each external audit evaluation, study, review or analysis that impacts the Auditor-Controller's areas of responsibility. ("External" means performed by a person, group or firm from outside the County department structure.) This policy refers to all audits (regardless of subject) and all evaluations, studies, reviews and analyses concerning any accounting system.

IV. PROCEDURES.

A. Audit Reports.

1. Advise the Internal Audits Division (IAD), in writing and at the time an audit is scheduled, of the name of the audit agency/firm and the subject of the audit. This procedure refers to all external audits including those initiated by an outside agency (e.g., Federal or state government), as well as those requested by a County department.

2. Identify to the IAD a knowledgable contact person within the department.

3. Advise the IAD of the scheduled entrance and exit conferences.

4. Within 10 working days of receipt, submit a copy of all audit reports received to the IAD.

B. Other Evlauations, Studies, Reviews and Analyses.

1. Advise the General Accounting Division (GAD), in writing, of proposed evaluations, studies, reviews, and analyses. This includes requests for proposals (REPs), consulting reviews, new system proposals, and other analyses of accounting system.

2. Identify to the GAD a knowledgable contact person within the department.

3. Within 10 working days of receipt, submit a copy of all evaluations, studies, reviews, and analyses to the GAD.

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