



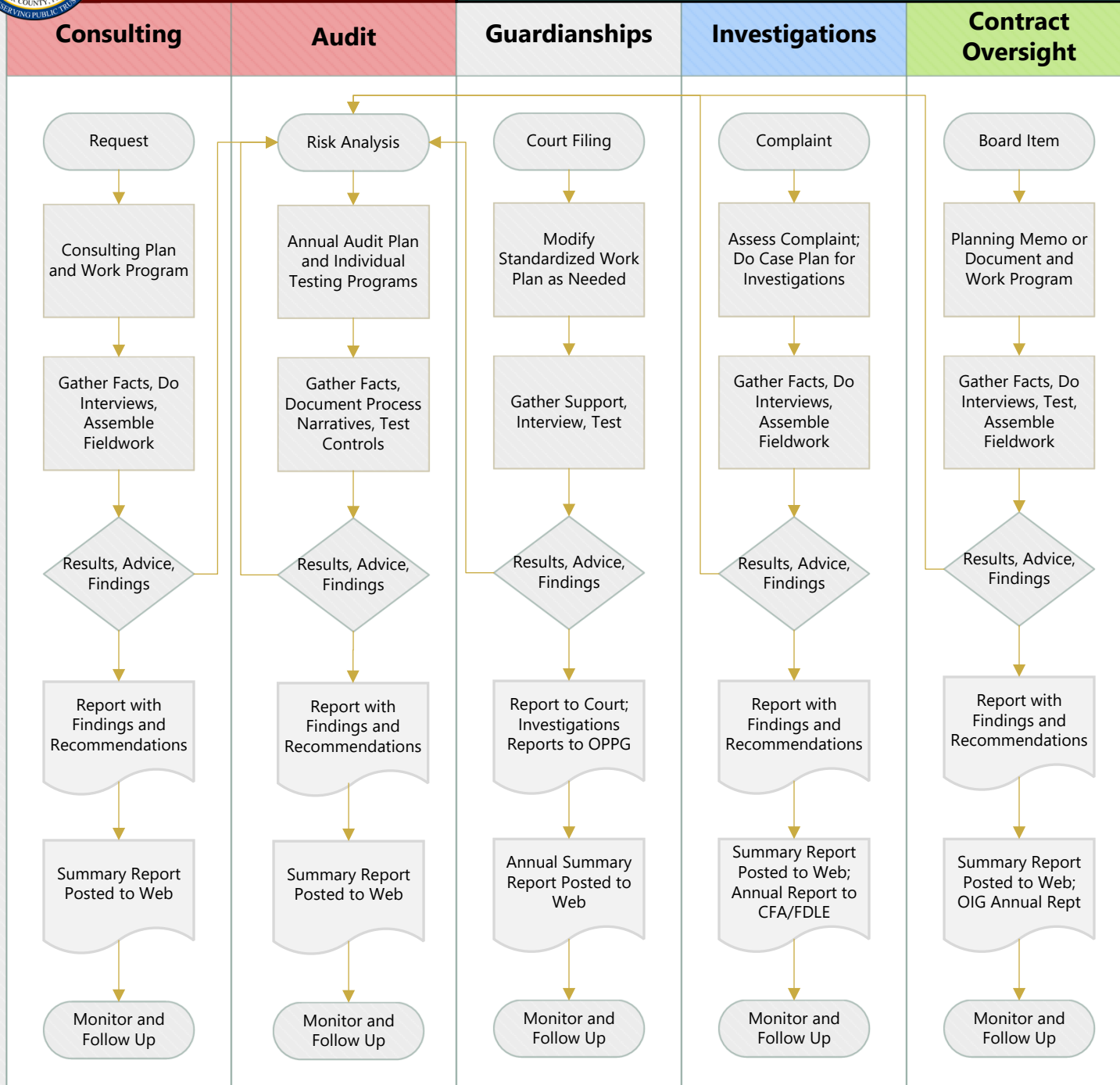
# Office of Inspector General Process Flows

## Collier County Clerk of Courts and Comptroller

**Audit Services Unit – Adds Value and Insight**

**Public Integrity Unit – Ensures Public Trust**

The Inspector General Office shares similar processes over a variety of services to **add value** to the organizations and **ensure public trust**.



An overall analysis of the **risks** to the organizations, related **controls** and the **tests** to ensure the effectiveness of those controls is kept in the audit software. Relevant risk updates can come from any engagement.

**Planning:** All engagements begin with a plan, which is approved by the IG. Engagement letters will be sent for the majority of planned Audits and Consulting engagements, but not for Investigations or Contract Oversight.

**Fieldwork:** This will vary based on the type of engagement. We systematically gather facts, communicate with involved parties, perform tests and document our work. We utilize analytics to provide an overview of activities and isolate instances of potential error or fraud.

**Analysis:** The summarization and analysis phase focuses on isolating any findings, and developing recommendations to improve those related controls. This input can be used to update the risk analysis.

**Reporting:** Reports will be generated and findings tracked for all but Guardianship engagements (which are an oversight of private vs public funds). Each section prepares an annual plan or report as noted.

**Communication:** We will provide details of our work to the primary users. Reports summarizing our engagements will be posted to the Clerk's website.

**Follow Up:** Recommendations will be tracked and reported for implementation, and may be tested to ensure effectiveness.

**Quality Assurance:** The work of the OIG will be performed to relevant standards, as assessed through regular peer or accreditation reviews.