



Florida Department of
Law Enforcement


Gerald M. Bailey
Commissioner

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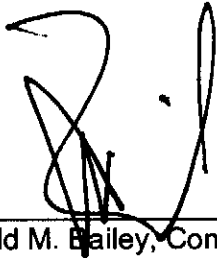
TO: Gerald M. Bailey, Commissioner
Office of the Executive Director

FROM: Al Dennis, Inspector General 
Office of Inspector General

SUBJECT: Six-month Follow-up Report
Auditor General Report, Number 2009-112
Quality Assessment Review for the Review Period July 2007 - June 2008

In accordance with the provisions of s. 20.055 (5)(h), Florida Statutes, attached is a six-month status report. The report details the implementation or current status of corrective actions taken by the Department for each recommendation made in the above referenced Auditor General report.

The findings, recommendations and current status of actions as of August 2009 are attached.



Gerald M. Bailey, Commissioner


Date

AD/dkk

Attachment

cc: Ms. Kathy Dubose, Joint Legislative Auditing Committee

**Six-month Follow-up Report
Auditor General Report, Number 2009-112
Quality Assessment Review for the Review Period July 2007 - June 2008**

Finding: While working papers included audit planning checklists, OIG staff did not always clearly reference items on the checklists or other planning documents to working papers describing procedures followed to address certain planning considerations and how those considerations impacted the nature timing and extent of the audit procedures performed.

Recommendation: The OIG should ensure that audit working papers contain sufficient documentation to clearly demonstrate compliance with applicable standards.

FDLE Response: *Agree.* As indicated in your audit report, the OIG began implementing an electronic working paper system called Audit Leverage in October 2008. With this system, we have designed audit templates to incorporate steps that address each generally accepted government auditing standard. This requires each auditor to include written descriptions or attach sufficient documentation to demonstrate compliance with the standards before progressing to the next step.

FDLE SIX-MONTH STATUS RESPONSE

Each auditor used the Audit Leverage software to conduct one audit last fiscal year. Every step in the audit program references the audit standards that it addresses. The auditor is able to attach documents or summaries of information that show how this step was accomplished. The steps are reviewed by a Quality Assurance (QA) auditor and the Director of Auditing (DOA) at the end of each section before the auditor moves on to the next section. This process forces the auditor, the QA, and the DOA to focus on the audit procedures performed and whether documentation clearly shows compliance with the standards.