



IMPORTANT DUTIES FOR THE OFFICE OF AUDITS AND INVESTIGATIONS

- Ensures a financial audit of the County's financial statements is completed by December 31st of each year.
- Council or County Executive may at any time order a special audit of any entity receiving or disbursing County funds.
- Special audits (exit audit or departure audit) of Administrative Officers upon the death, resignation, removal or expiration of their term.
- Conduct necessary audits of any entity that receives Council approved funding as deemed appropriate.
- Manage an independent County fraud, waste, and abuse program.

CONSULTING SERVICES

The Office of Audits and Investigations, in addition to performing Charter-mandated auditing, is available to assist agencies in a consulting capacity, with establishing and/or evaluating new procedures, providing program cost analysis, etc.

PROFESSIONAL ASSOCIATIONS

The professional audit staff members are actively involved in several associations providing access to some of the world's most comprehensive sources of professional knowledge and resources through:

- American Institute of Certified Public Accountants (AICPA)
- Association of Certified Fraud Examiners (ACFE)
- Association of Government Accountants (AGA)
- Government Finance Officers Association (GFOA)
- Information Systems Audit and Control Association (ISACA)
- Institute of Internal Auditors (IIA)
- Maryland Public Finance Officers Association (MPFOA)
- National Association of Local Government Auditors (NALGA)
- Maryland Association of Certified Public Accountants (MACPA)



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MISSION

The Prince George's County Office of Audits and Investigations is charged with evaluating and testing management implemented designs and controls over financial, operational and reporting processes and/or programs to assure compliance with regulations, effective and efficient use of resources, quality services necessary, and affordability to County citizens.

Additionally, the Office of Audits and Investigations ensures that a performance audit is performed over any agency, department or entity receiving or disbursing County funds, as needed. Additionally, the office ensures that an annual financial statement audit is completed by December 31st.

The Office strives to provide assistance and support to the Prince George's County Council when making and evaluating decisions that involve outsourcing, program and funding effectiveness, and the fiscal impact of potential legislation.

AUDIT PROCESS

The County Auditor prepares an Audit Plan annually. Audits are selected in accordance with the Charter for Prince George's County, Maryland, and through a risk analysis process to concentrate on those areas of greatest risk and opportunity for improvements. Audit areas are chosen based on potential for cost savings and service improvements, and are sometimes included based on management requests. Audits are performed in four phases:

Survey and Research

Work completes the auditors understanding of the audit area and finalizes the scope and objective of the project. The auditor may develop potential points for improvement.

Fieldwork

Involves the audit activities related to identifying, testing, and evaluating key controls of the functions under audit. During this phase, the auditor develops adequate evidence for audit observations and recommendations.

Reporting

Can be in various forms, such as, a verbal presentation, a memorandum, or most often, a written audit report summarizing findings, impact, recommendations, and management's responses. After agreement is reached on the observations, a final report is issued.

Follow-up

Periodic review with agency management to assess the progress made on prior audit recommendations.



BENEFITS OF AN AUDIT / SPECIAL REVIEW

- Objective assessment of areas of interest to management
- Confirmation that controls and procedures are satisfactory
- Identification of deviations from management's policies and procedures or standards and expectations
- Identification of controls that need improvement
- Recognition of improvements to accounting controls to prevent and detect problems
- Ideas to eliminate redundant or burdensome controls
- Identification of productivity enhancements
- Recognition of opportunities to automate procedures
- Confidence in the use or design of electronic data processing systems
- Recoveries of unbilled or under billed revenues
- Recoveries of contractor overcharges
- Early detection of problems and remediation before they cause undesirable consequences
- Prevention/detection of fraud, waste, and abuse of county resources