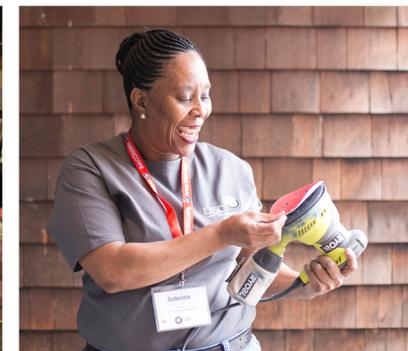




Understanding the OIG Audit Process from Start to Finish



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Your Presenters

Monique Colter, Assistant Inspector General for Audit
CNCS Office of Inspector General

Autumn Rose, Senior Grants Officer for Audit & Policy
CNCS Office of Audit and Debt Resolution

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Session Objectives

1. Review the types of oversight activities grantees may encounter
2. Identify the key players in CNCS grants oversight processes
3. Explain the importance of OIG audits as an oversight mechanism
4. Identify the steps in the OIG audit and CNCS audit resolution process
5. Review best practices for preparing for an OIG audit



Oversight Activities

CNCS Oversight Activities

- Site Visits
- Desk Reviews
- PPR and FFR Reviews
- Drawdown Analyses
- IPERIA Testing
- NSCHC Reviews

Other Oversight Activities

- OIG Audits
- OIG Investigations
- Single Audits
- GAO Audits
- Monitoring Performed by Pass-Through Entities



Key Players in CNCS Grants Oversight



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Today's Focus – OIG Audits

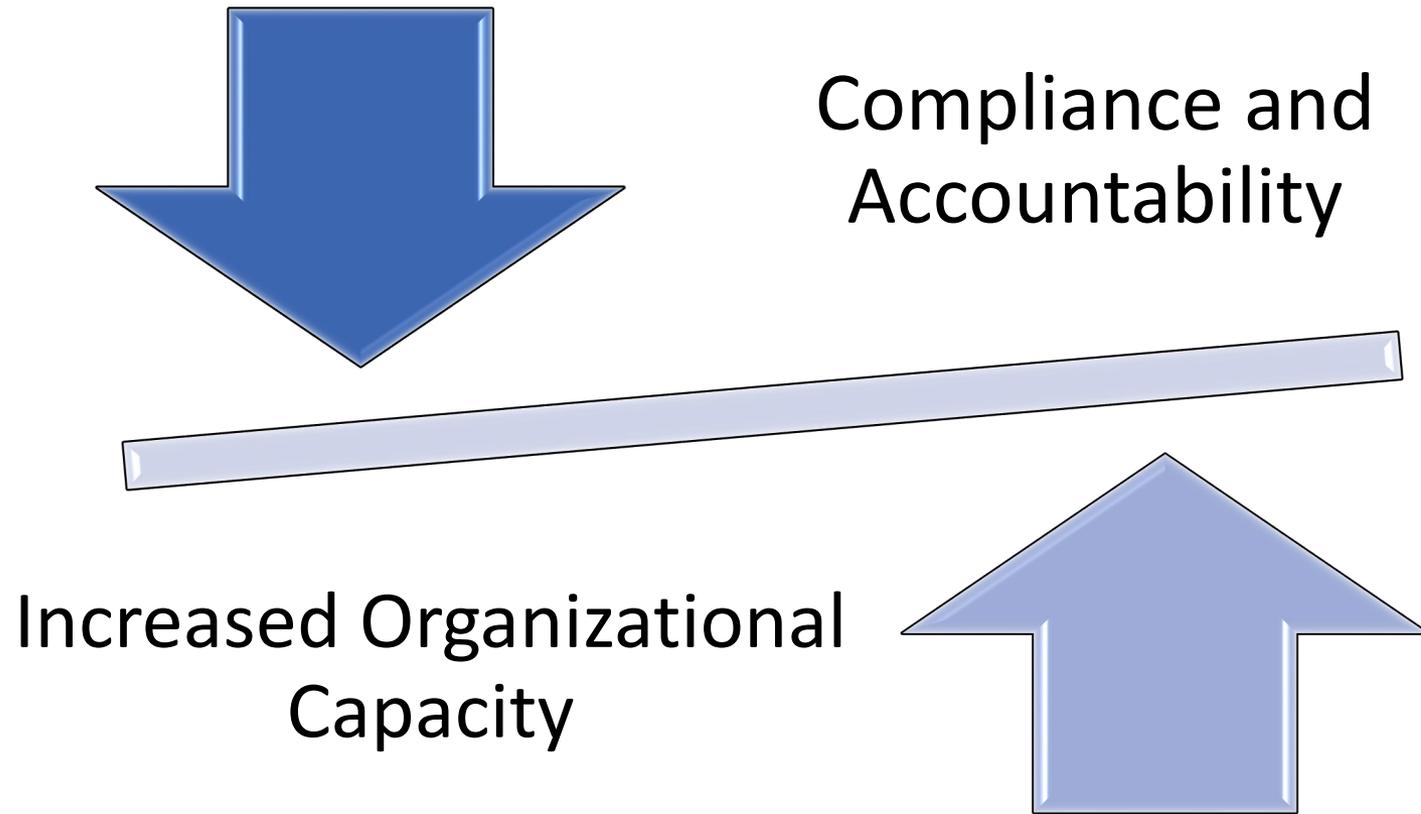


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Benefits of OIG Audits



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Phase 1: Audit Planning

OIG Risk Assessment

CNCS
Recommendations

Audit Plan

Pre-Audit Planning

Phase 2: Audit Engagement

Audit
Initiation

Entrance
Conference

Audit
Fieldwork

Exit
Conference

Draft Report

Response to
Draft Report

Phase 3: Audit Resolution

Final Report

Corrective
Action Plan

CNCS Review

Management
Decision

Implementation
of Corrective
Action

Notice of
Final Action

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Common Misconceptions

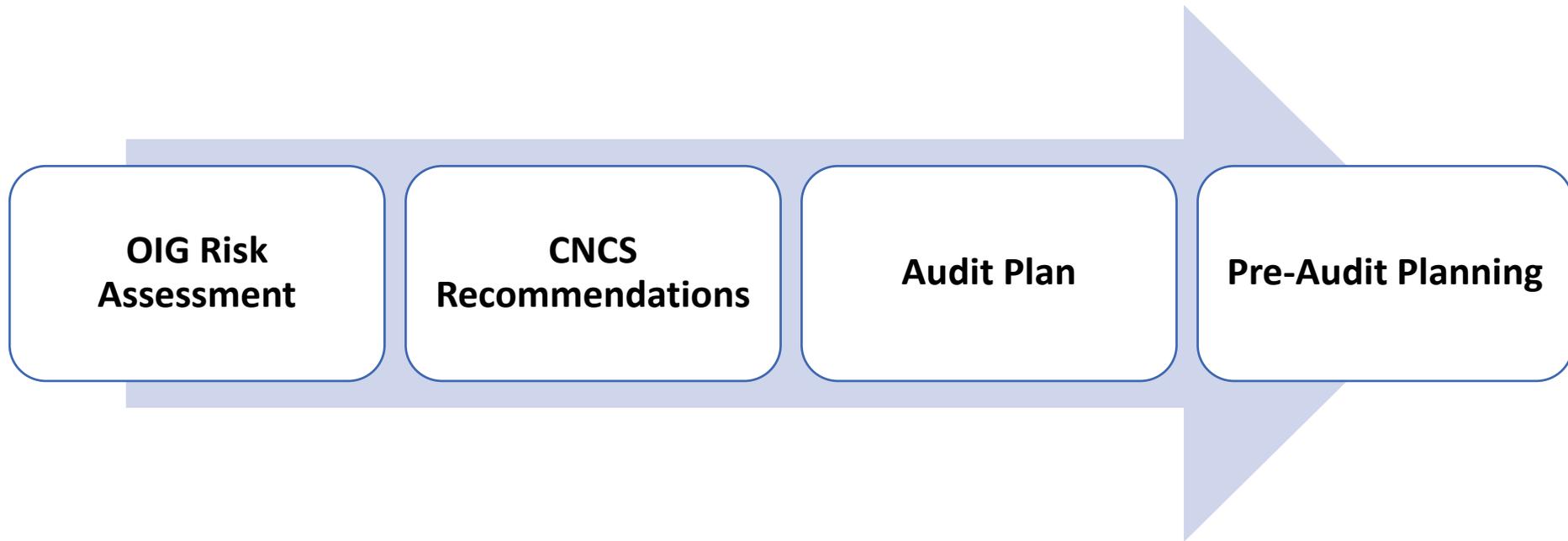
Phase 1: Pre-Audit Planning

- Grantees identified on the annual OIG audit plan are always audited.
- The audit plan is set in stone. It won't change.
- I was selected for an audit for punitive reasons.
- There is no coordination between CNCS and the OIG.
- I'm on the audit plan, but I should wait and see what happens. There is nothing I should do to prepare.



OIG Audit Process

Phase 1: Pre-Audit Planning



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Common Misconceptions

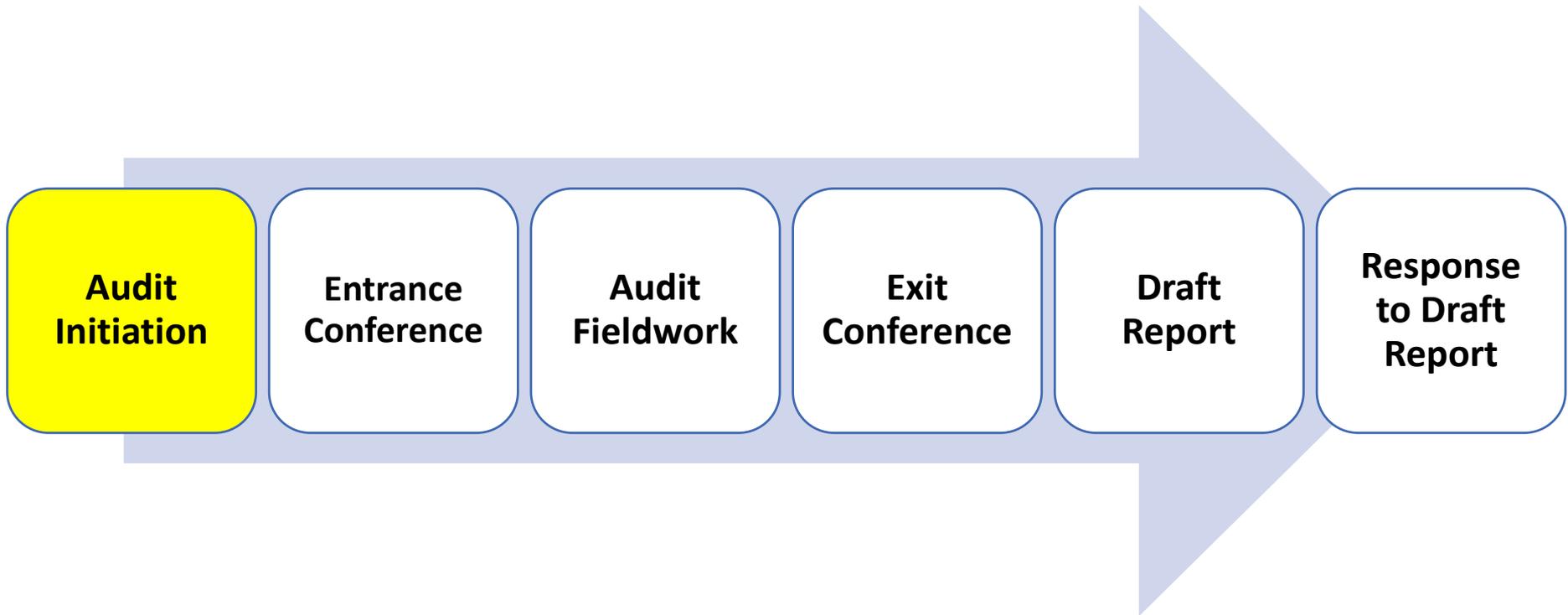
Phase 2: Audit Engagement

- If I ask questions or need clarification during an audit, it will make me or my program look bad.
- I shouldn't ask questions because it will make the auditors dig further for findings.
- Auditees do not receive any feedback until the conclusion of the audit.
- Once a finding is discovered, it can never change.
- I shouldn't do anything until I receive a final report.



OIG Audit Process

Phase 2: Audit Engagement



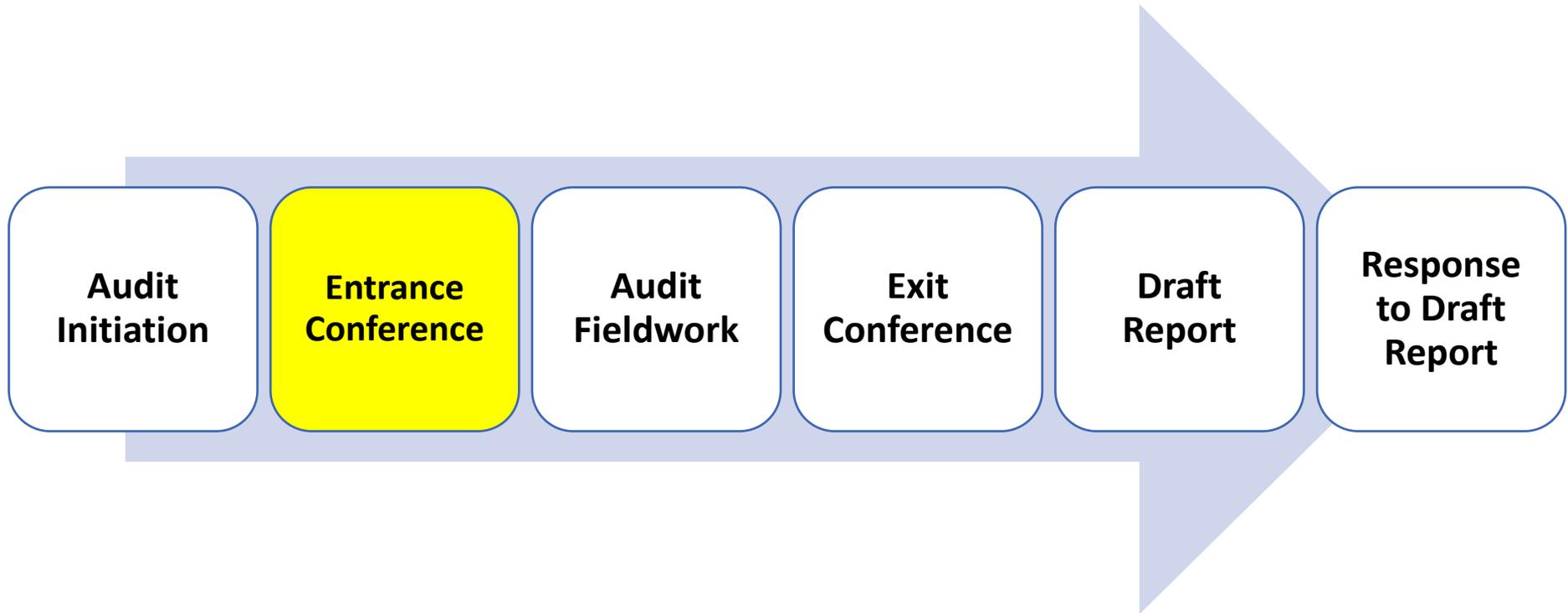
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OIG Audit Process

Phase 2: Audit Engagement



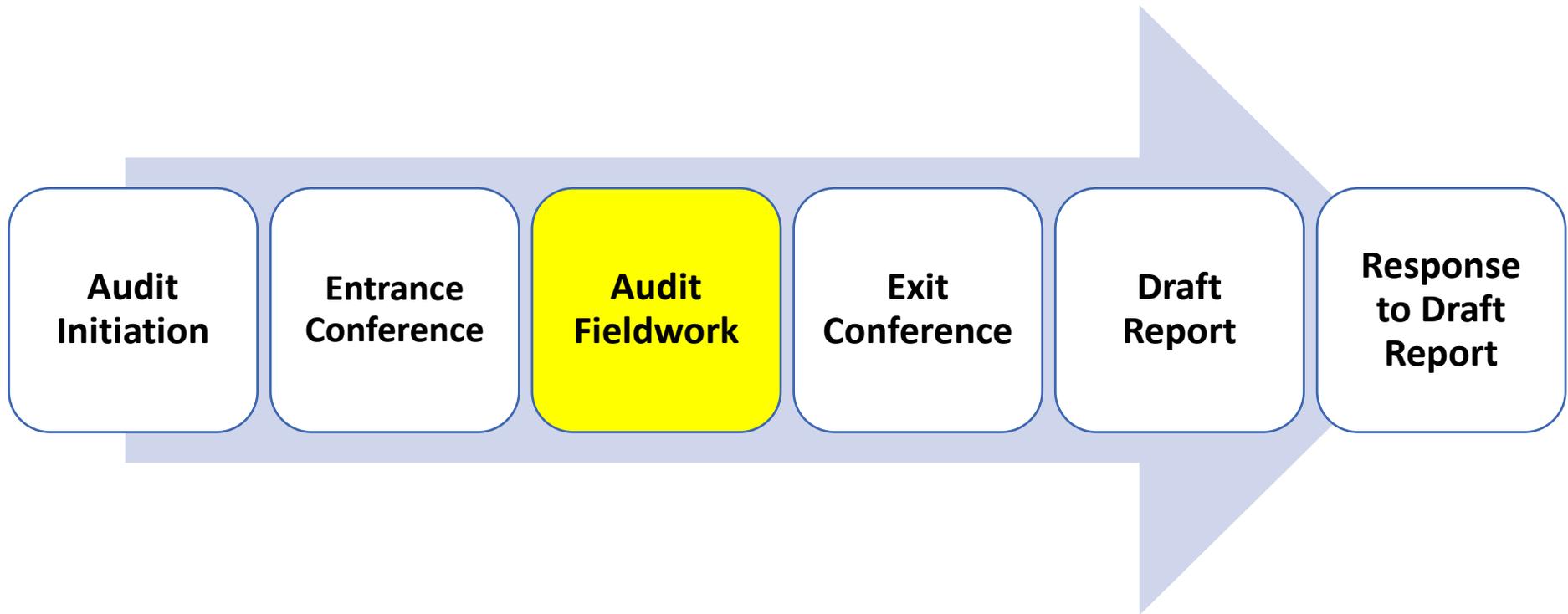
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Phase 2: Audit Engagement



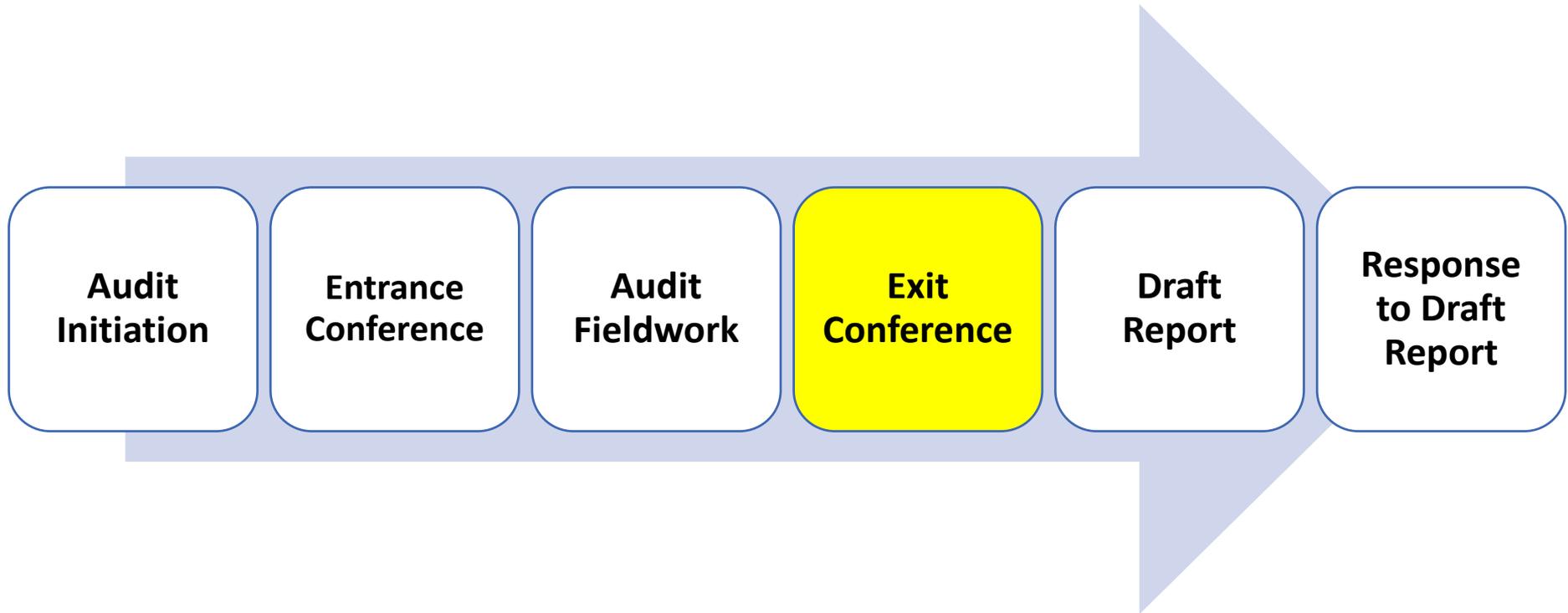
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OIG Audit Process

Phase 2: Audit Engagement



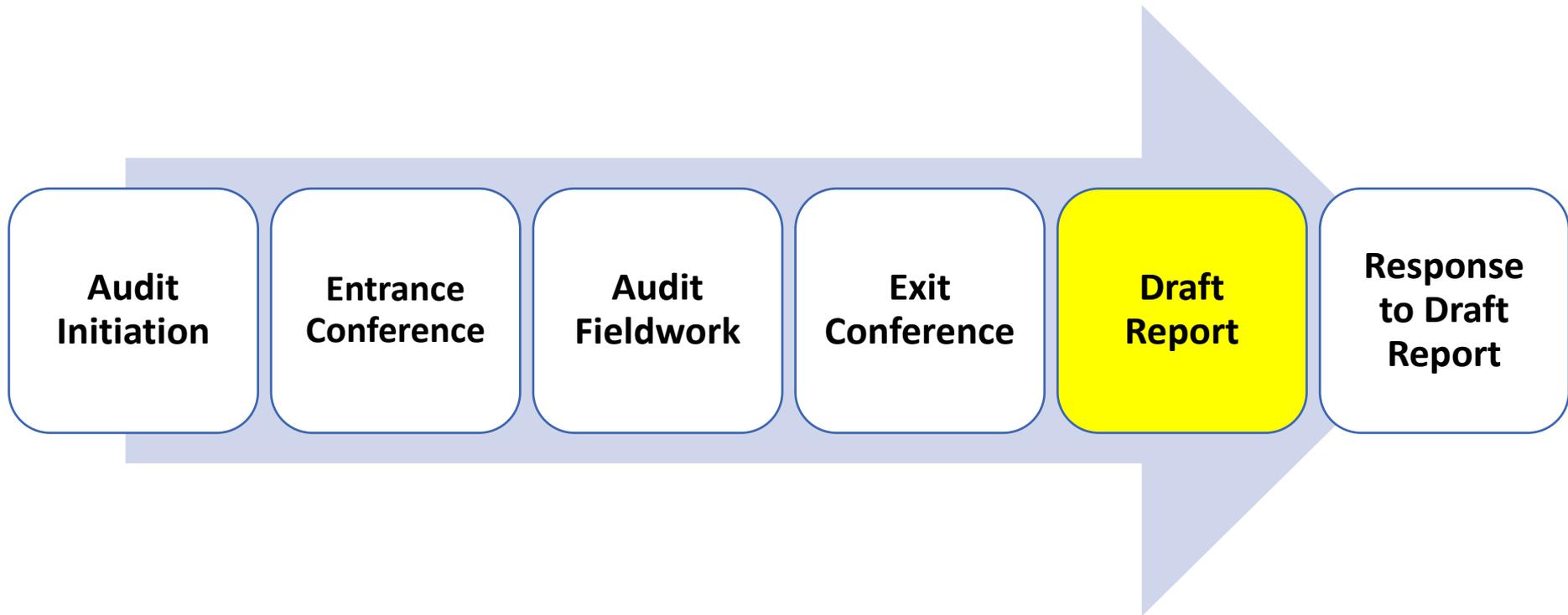
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Phase 2: Audit Engagement



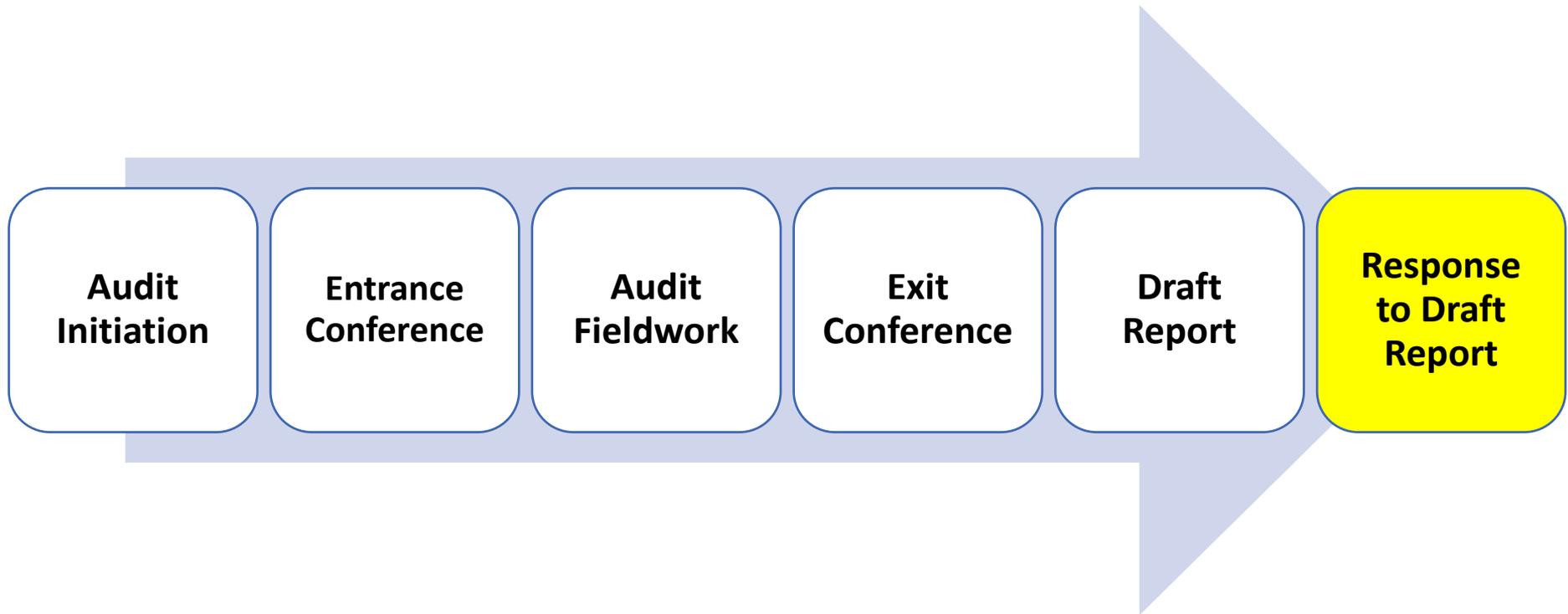
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OIG Audit Process

Phase 2: Audit Engagement



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Common Misconceptions

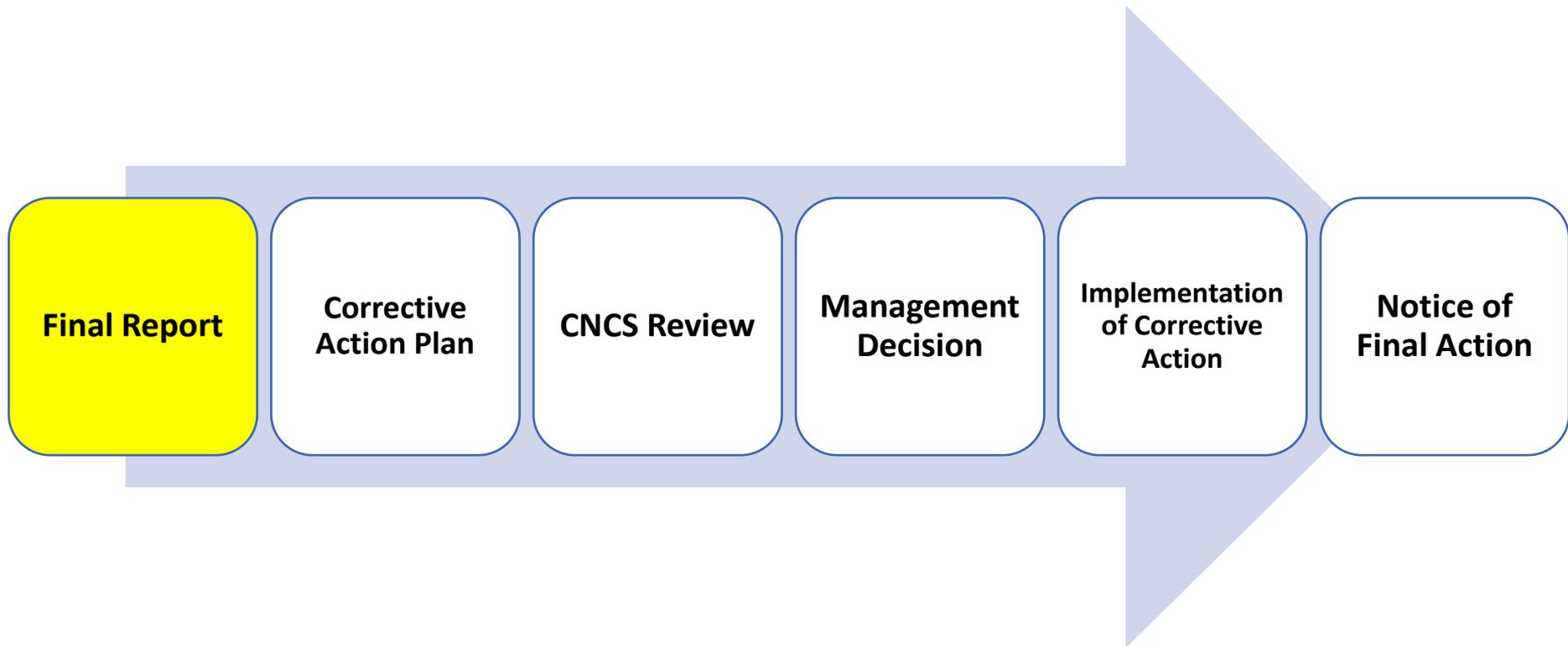
Phase 3: Audit Resolution

- CNCS always agrees with the audit findings and recommendations.
- I disagree with the auditor's finding, so there is nothing I should do.
- CNCS will manage the entire process. I just need to wait for direction.
- I have no input in how audit findings are resolved.
- Questioned costs are automatically disallowed.
- I provided documentation to the auditors, so I won't need to provide it to CNCS.



OIG Audit Process

Phase 3: Audit Resolution



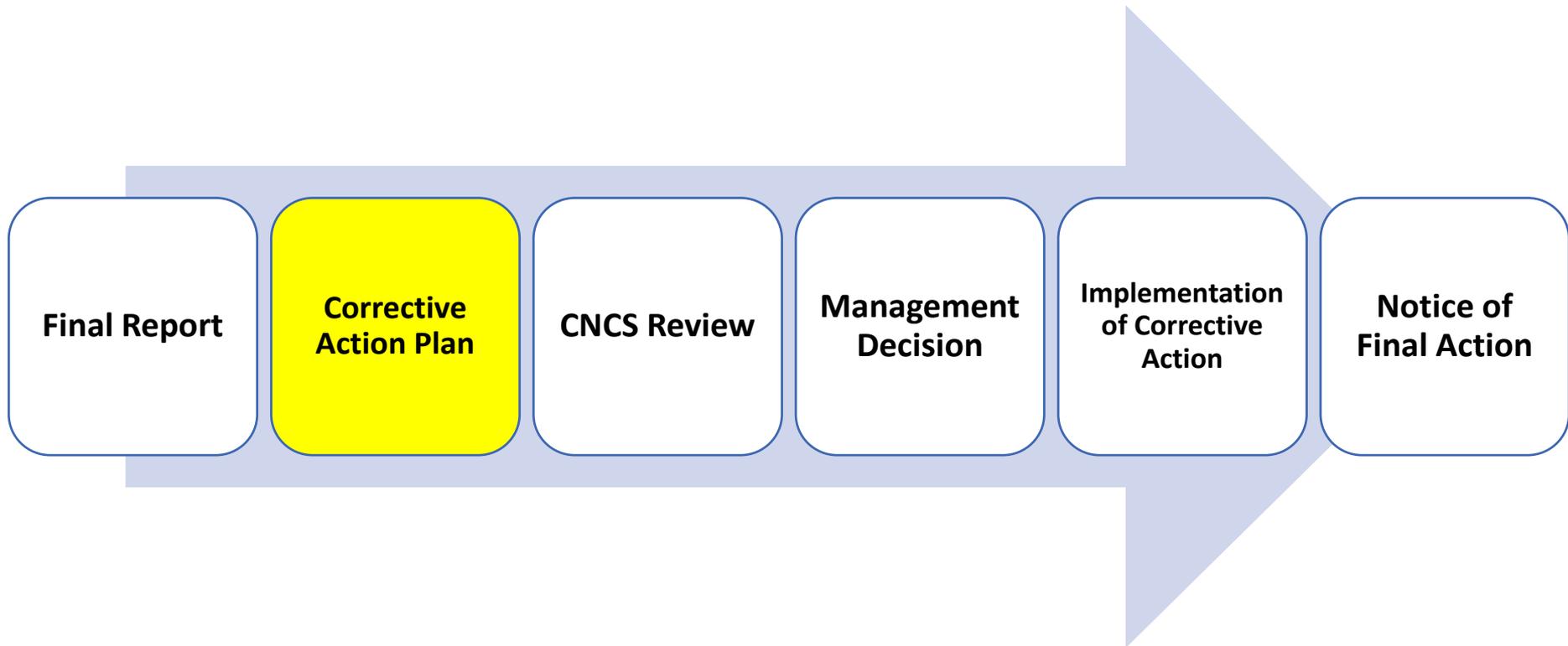
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Phase 3: Audit Resolution



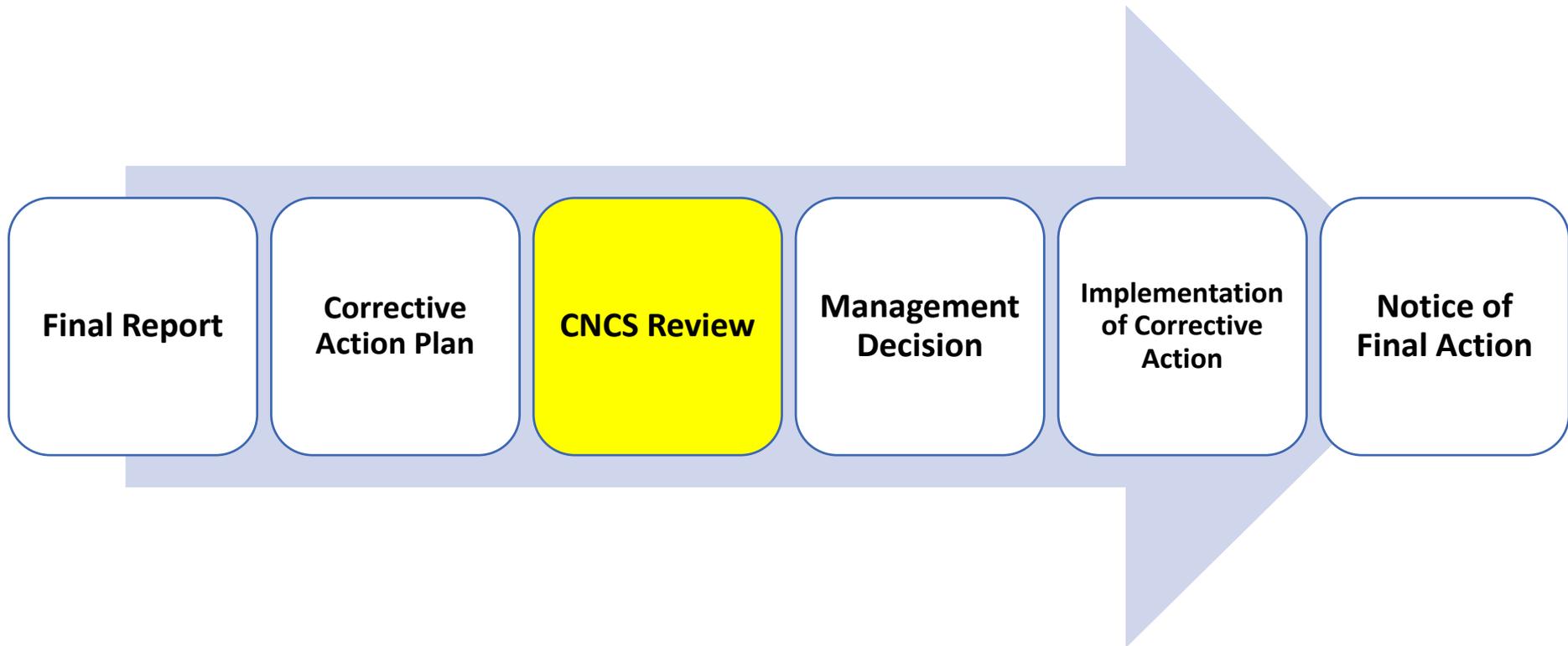
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Phase 3: Audit Resolution



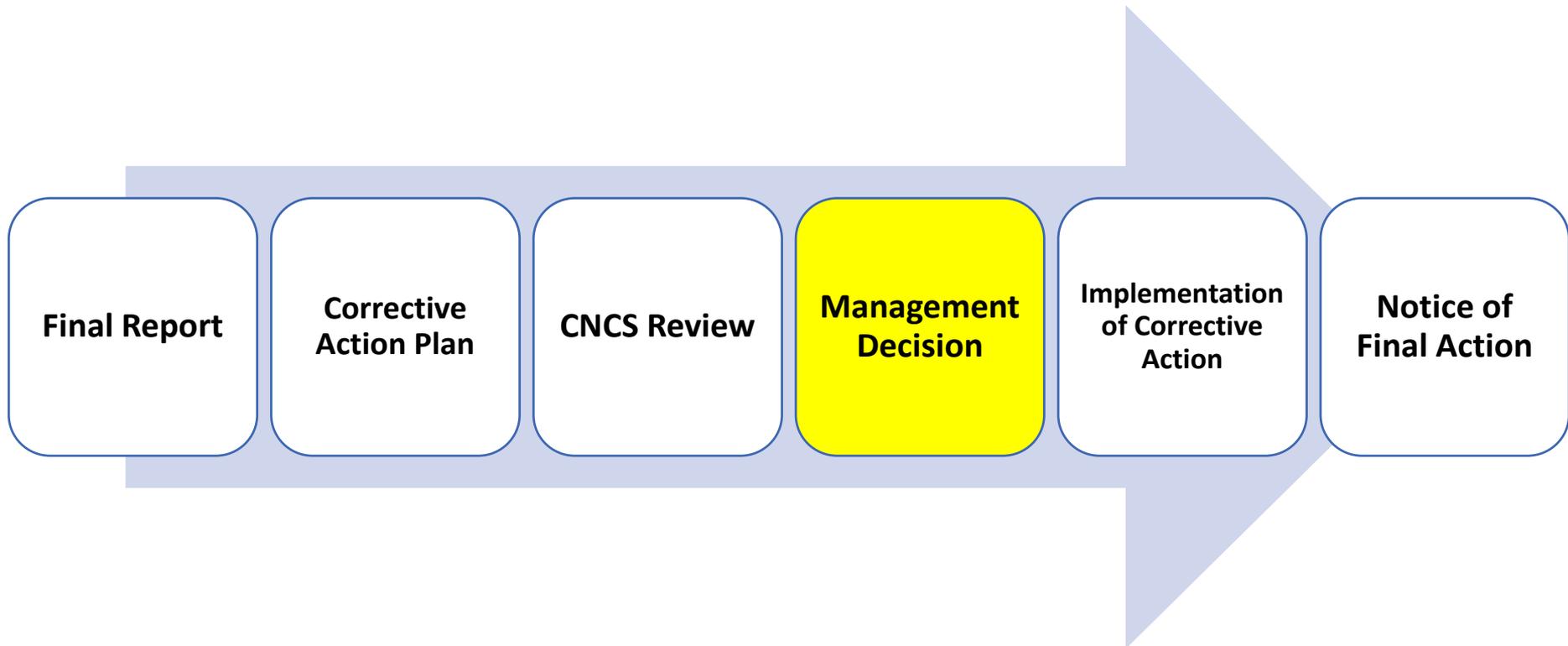
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Phase 3: Audit Resolution



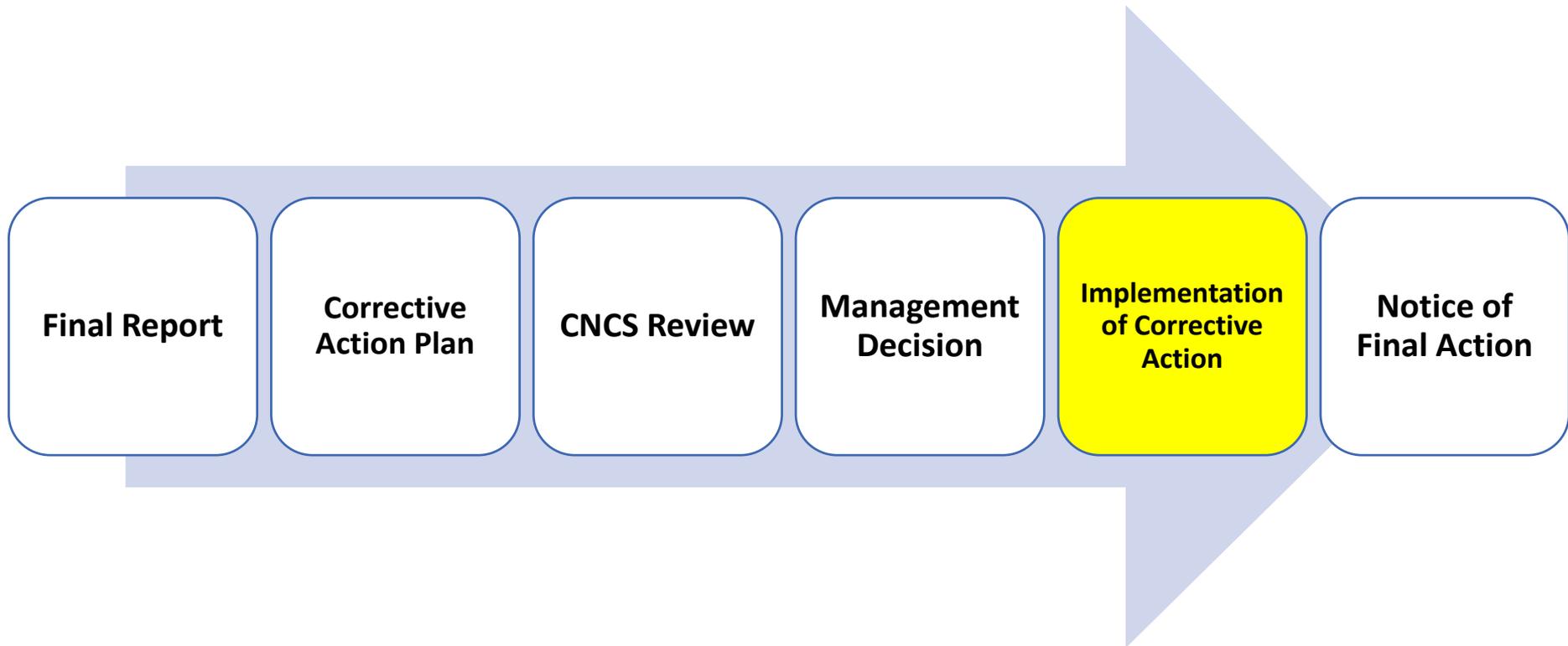
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Phase 3: Audit Resolution



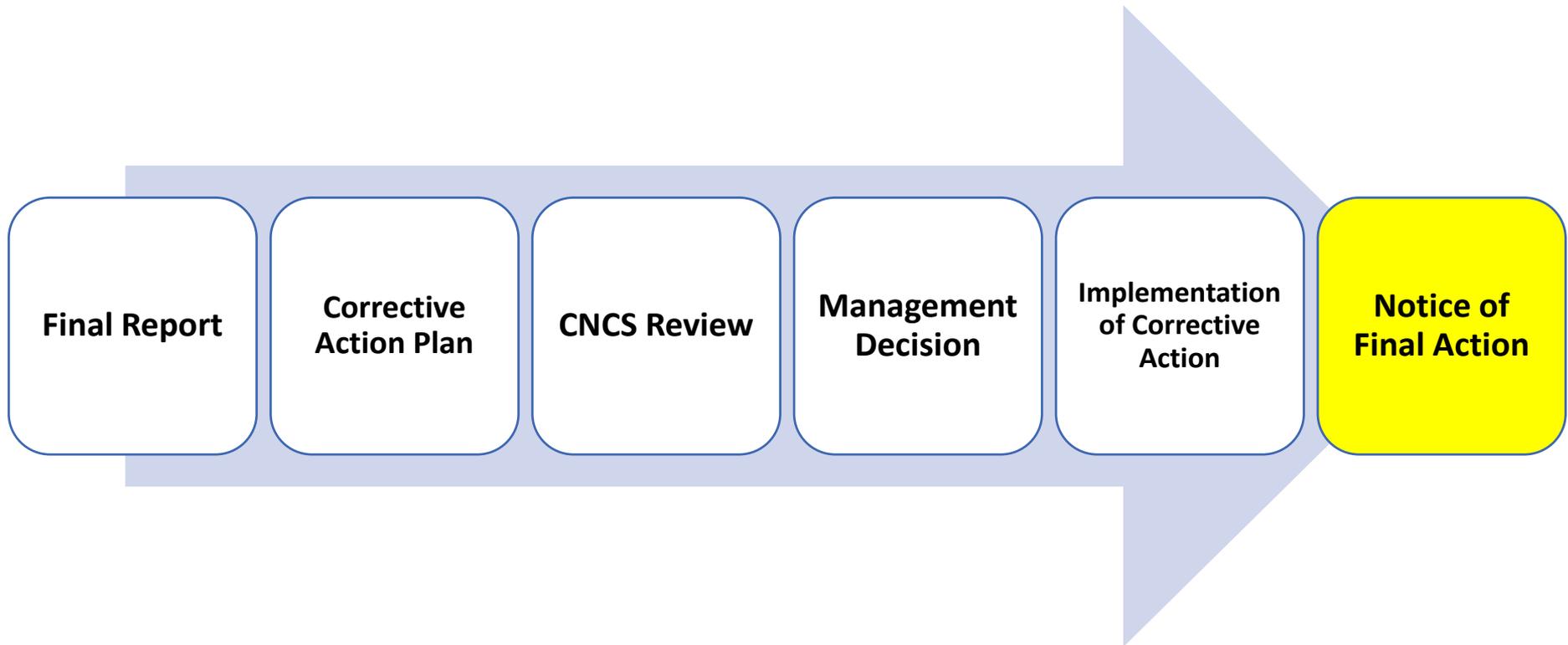
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Phase 3: Audit Resolution

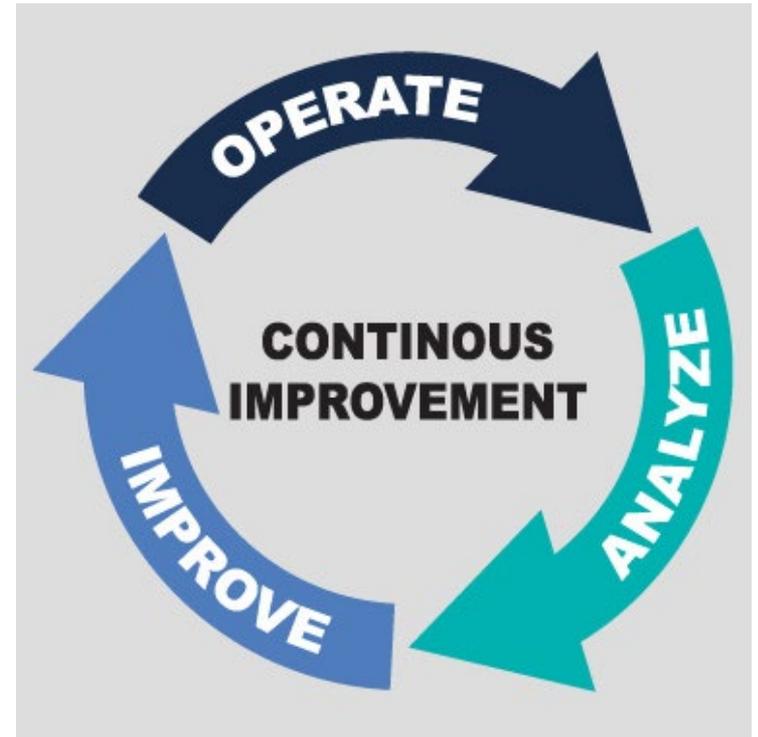


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What to Expect Post Audit



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Audit Readiness



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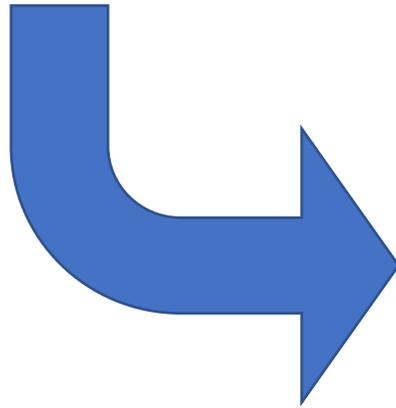
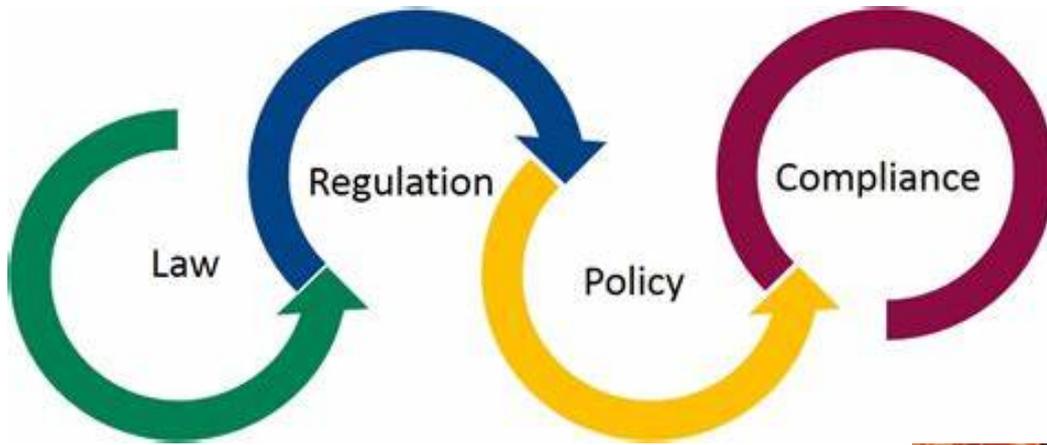
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Importance of Audit Readiness



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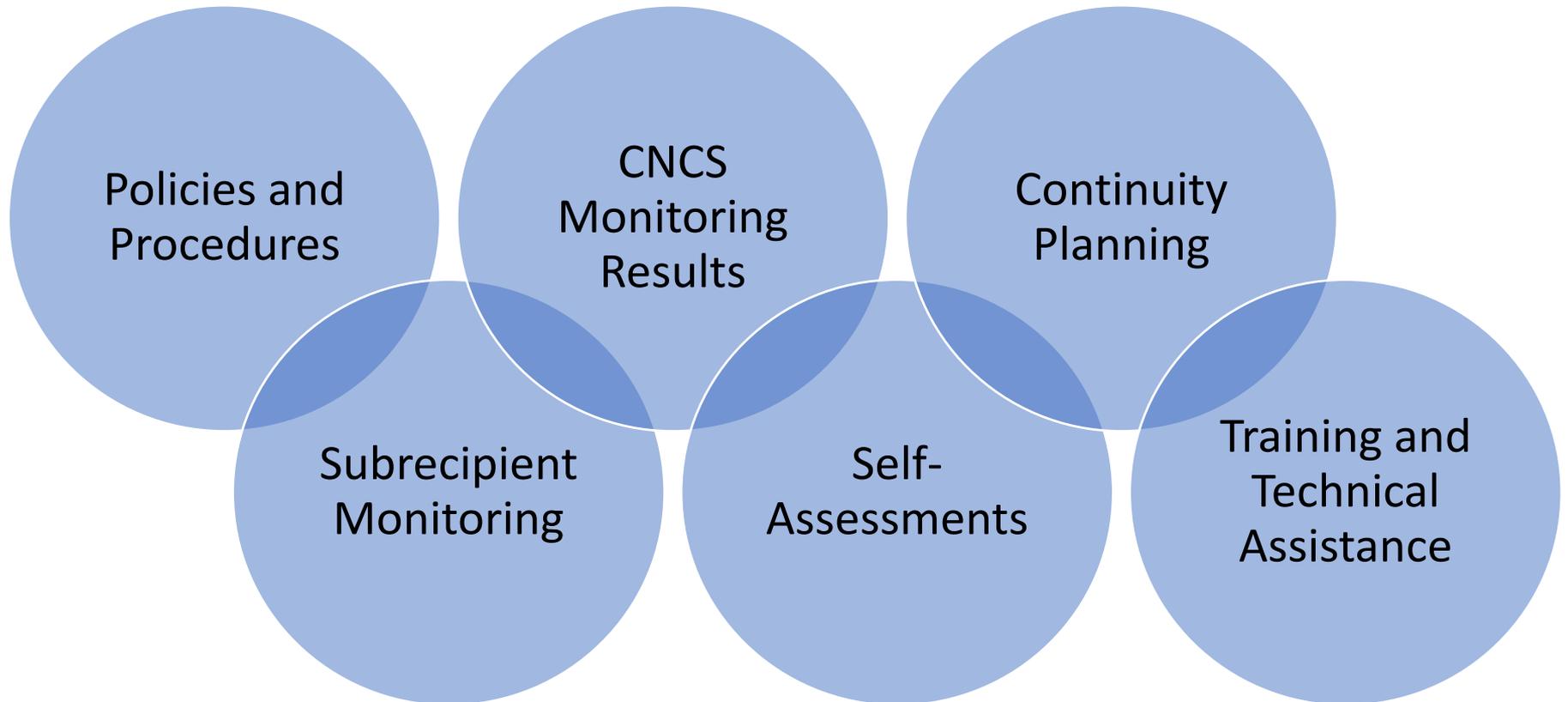
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Best Practices for Achieving Audit Readiness



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Resources and Contacts

CNCS OIG website:

<http://www.cncsoig.gov/>

Contact CNCS Audit Resolution at

AuditResolution@cns.gov

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Questions



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