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**BOARD OF COUNTY COMMISSIONERS  
HILLSBOROUGH COUNTY  
TAMPA, FLORIDA 33601**

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**BOARD POLICY - SECTION NUMBER: 02.11.00.00**

**SUBJECT: PERFORMANCE AUDIT POLICY**

**EFFECTIVE DATE: May 17, 2017**

**SUPERSEDES: September 15, 2004  
March 17, 1999  
December 4, 2013**

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**Purpose:**

To provide policy guidance from the Board of County Commissioners (BOCC) for Performance Audits of organizations and programs whose performance audit funding is provided (appropriated) by the BOCC.

**Policy:**

All performance audits funded by the Board of County Commissioners will be conducted in accordance with the most recent revision of the U.S. General Accounting Office (GAO), Government Auditing Standards, commonly known as the “yellow book”.

Performance Audits will be identified through a risk assessment process, and authorized by the Board through the adoption of an annual audit work plan, prepared by the Office of the County Internal Auditor. The Board may authorize other performance audits outside the adopted work plan when necessary.

All performance audit requests must be routed through the County Internal Auditor to provide for audit coordination purposes.

The BOCC will approve the individual scope of services for each performance audit. Contracting performance audits will be conducted in accordance with the Requests for Proposals (RFP) method of procurement. The BOCC will also approve the vendor recommended to perform each individual performance audit.

The County Internal Auditor shall act as the Project Manager for all performance audits conducted. The County Internal Auditor will verify the contractor’s compliance with U.S. General Accounting Office (GAO), Government Auditing Standards.

For each authorized performance audit to be contracted, a Request for Proposal (RFP) process is used. Developing an RFP requires the following actions. The RFP will include standardized minimum qualifications criteria. These minimum criteria are consistent with all “yellow book” standards. The RFP will include a customized scope of service which is

developed by the County Internal Auditor, following input from interviews with BOCC members, professional/technical information from the program or organization to be reviewed and others who may add value to the development of the focus of the scope of service. The scope of service will not be less than that required by the "Yellow Book". It may include an examination of some or all of the following:

1. Economy, efficiency, and/or effectiveness of the program (entity).
2. Structure and/or design of the program (entity) to accomplish its goals and objectives.
3. Adequacy of the program (entity) to meet the needs identified by the Legislature or governing body.
4. Alternative methods of providing programs (entity services) and/or products.
5. Goals, objectives, and performance measures used by the agency to monitor and report program (entity) accomplishments.
6. The accuracy and/or adequacy of public documents, reports, or requests prepared under the program (or by the entity).
7. Compliance of the program (entity) with appropriate policies, rules, or laws.
8. The adequacy of operating controls and operating procedures.
9. An assessment of relations with employees and the public generally.
10. Any other issues related to government programs (entities) as directed by the Board of County Commissioners.

The Procurement Services Department will be the lead agency in executing and guiding the Request for Proposals. This procurement method is the preferred method for selecting performance audit firms. Upon BOCC approval of the scope of service for a performance audit, the complete RFP package is compiled by the Procurement Services Department. Advertisement for the RFP is sent by the Procurement Services Department to the newspaper on the Wednesday closest to the completion of the RFP document. Other arrangements can be made if a critical deadline requires. Post cards announcing the RFP are also sent to potential proposers.

Programs or organizations that have undergone a performance audit will have 21 days from the issuance of the final draft performance audit report in which to complete a written response to the findings and recommendations.

Final performance audit reports may be presented to the Board by the auditor in a workshop setting when requested by the BOCC. Otherwise, the performance audit will be discussed at a regular Board meeting. If a workshop is held, the management response to the performance audit will also be presented.

Approved By: Board of County Commissioners

Approval Date: May 17, 2017