Issue **Announcement Memo** to Operating Unit

We issue a memo notifying the agency of the audit. The memo alerts staff to upcoming fieldwork; defines the audit scope; and schedules an entrance meeting. We also post a PDF of the memo on the OIG website for public viewing.

Hold **Entrance Meeting** with Operating Unit and Stakeholders

We discuss the scope of the audit with agency staff and let them know what we will need to complete our fieldwork. We may require access to hard-copy records and files, as well as computer programs, records, or systems. We may also request the opportunity to interview employees who are knowledgeable about the issue being examined.

Conduct **Fieldwork** and Analyze Results

The duration of our fieldwork depends on our audit objectives. Whenever possible, we discuss issues of concern and possible solutions with the program manager.

Hold **Exit Conference** with Operating Unit and Stakeholders

At the exit conference, we discuss what we found, how we interpreted our findings, and any other concerns we may have.

Prepare and Issue **Draft Report**

In most reviews, the agency will have an opportunity to review and comment on a draft report.

Prepare and Issue **Final Report**

After the draft report, we create and issue a final report. The report may contain recommendations to improve processes or controls or to prevent fraud, waste, or abuse.

An agency must submit an action plan outlining plans to address our recommendations.