

Compliance Audit - Step by Step Summary

Step Description	General Actor(s)	Specific Actor(s)	Indicative Timing	Statutory Deadline
1. Prepare and circulate final annual reports to the County Assembly, Auditor-General and Controller of Budget (see Annual Report steps)	County Executive	County Finance and Economic Planning	September-October (following the financial year)	31st October (within four months of end of financial year)
2. Phase 1: Audit Planning Phase: Entry meeting, and scheduling with Auditor-General, and issuance of audit preparation guidance to departments				
3. Phase 2: Audit Execution Phase: Support to Auditor-General in conduct of audit process, including provision of records, documents and specific responses to initial audit findings			October-December (following the financial year)	31st December (within six months of end of financial year) – for Auditor-General
4. Phase 3: Audit Report Phase: Review of, and response to, Auditor General’s opinion, findings and recommendations prior to audit report submission to the County Assembly and Senate				
5. Phase 4: Audit Feedback Phase: Response to County Assembly and Senate queries on Auditor General report, opinions, findings and recommendation (see Legislative Oversight steps for County Assembly/Senate role)			January-March (following the financial year)	31st March (within nine months of end of financial year) – for Legislature

NB: This step by step description is presented from the auditee’s (i.e. county government’s) perspective