

Special Audits and Investigations - Step by Step Summary

Step Description	General Actor(s)	Specific Actor(s)	Indicative Timing	Statutory Deadline
1. Phase 1: Audit Planning Phase: Entry meeting, and scheduling with Auditor-General, and issuance of audit preparation guidance to departments	County Executive	Office of the Governor, Lead Department and County Finance and Economic Planning	Specific to Assignment	
2. 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				
3. 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				
4. 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)				

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