

Department of Legislative Audit
Phases of Conducting and Reporting on the Results of Engagements Related to Mid Central
Educational Cooperative

1. Planning.
2. Fieldwork.
3. Report drafting.
4. Internal quality control review.
5. Follow-up field work and report draft revisions as necessary.
6. Delivery of report draft to audited entities to address any misstatements and inaccuracies that may be in the draft report.
7. Follow-up field work and report draft revisions as necessary.
8. Delivery of final report to audited entity.
9. Obtain auditee's response to audit report and management representations.
10. Issue report with auditee's response included in the report.