

Follow-Up Reviews on Released Audit Reports

Auditable Unit	Audit Report Released	Targeted Date to Begin Review
Treasurer's Office	December 16, 2014. <i>Updated Responses Received May 4, 2016.</i>	Release Date of Report – April 5, 2017
Sheriff's Office – Commissary	December 30, 2014	August 1, 2017
Crime Stoppers	February 17, 2016	March 1, 2017
County Benefits – Phase I	September 23, 2016	January 2018

Non-Audit Services

Project Name	Reason for Selection	Description of Service	Dates of Service
County-wide Enterprise Resource Planning (ERP)	Request	Consulting engagement to assess and review implementation of the ERP.	December 2016 – End of Project
Budget Commission Policy and Procedure Manual	Request	Consulting engagement to review new policies and procedures in Budget Commission.	October 2017

Our audit plan is based on **7,259** direct audit hours to be provided by six (6) audit professionals in 2017. DIA utilizes audit positions to perform administrative duties. We also adjust the audit plan as needed to reserve for absences, trainings and vacancies. We prioritize our audits to areas that are assessed a high level of risk and limit the work to what realistically can be accomplished with the staff resources available.

Audit Plan hours are allocated as follows:

Engagement	Hours	Percentage
Current Audit Engagements	1,904	26%
Planned Audit Engagements for 2017	3,400	47%
Follow-up Reviews	430	6%
Non-Audit Services	400	6%
Other Audit Activities*	1,125	15%
Totals	7,259	100%

*The Audit Plan allocates an additional 1,125 hours for Other Audit Activities such as providing technical assistance to departments on practical internal control concepts and application, performing the annual risk assessment, collaborating with external financial and information systems auditors, and compiling and presenting audit activity to the Audit Committee. In addition, the Director will serve on a peer review team for the Association of Local Government Auditors in 2017.