2020 Audit Plan
Approved 2/27/20*

Current Engagements in Progress

Auditable Unit	Status of Audit as of 2/27/20	Description of Audit Scope
Juvenile Court – Cash Collection	Report Drafted	Financial and Operational Audit – Cash Collection Review
Juvenile Court – Ancillary Services	In Progress	Financial and Operational Audit – Ancillary Services & Grants
Sheriff's Civil Division	Report Drafted	Follow-up Review on 2017 Audit
IT Asset Inventory	In progress	Operational Review – Inventory/Asset Management Processes
Procurement/IT Contracts	Deferred	Follow-up Review on 2018 Audit
ERP Project	In progress	Assess and Review Implementation of ERP

Planned Audits for 2020

Priority	Auditable Unit	Description of Audit Scope	Reason for Selection
	Accounts Payable	Financial Audit – Review of all 2018 A/P checks using Benford's Law	Carried Forward 2019 Audit Plan
	HHS - Homeless Services	Compliance Audit - Sub-recipient monitoring audit to ensure compliance with regulations and contracts	Annual Recurring Audit
1	Jail Operations Compliance Review	Compliance/Operational Review – assess progress on any action plans developed in response to findings and recommendations by federal, state, and/or local authorities.	Risk Assessment
2	IT General Controls Review	IT Audit – Identify and determine effectiveness of general IT controls (Governance, Software Development and Implementation, Change Management, Security, Access Management, Operations, Back-up and Recovery)	Risk Assessment/Results from External Audit
3	Capital Projects	Financial/Operational Audit – Review the organization's processes and procedures over the establishment,	Risk Assessment

*Note: Engagements highlighted yellow are pending future budget approval of the Audit Committee

		funding, execution, and recordation of capital projects	
4	**DCFS - Programs**	Financial/Compliance Audit – Identify high risk programs (e.g. Ohio Kinship Permanency) and assess the internal controls relative to each programs mitigation of fraud and compliance with program guidelines.	Risk Assessment/AC Request
5	**Facilities Revenue and Receivables**	Financial/Operational Audit – Assess the adequacy of monitoring activities regarding lease agreements. Identify and review processes which ensure ongoing compliance with leasing policies and procedures and the ongoing activities of property management including billings, collections, lease increases, etc.	Risk Assessment
6	**JFS Benefits Compliance Review**	Compliance/Operational Review – assess progress on any action plans developed in response to findings and recommendations by federal and state audits.	Risk Assessment
7	**Board of Elections Fraud Review**	Operational/Compliance review – review documentation and support to determine that the voting equipment and tabulation system effectively mitigates the risk of election fraud through compliance with federal and state regulations	Risk Assessment
8	**Jurisdictional Risk Review**	Risk Assessment – Identify risks in areas of jurisdictional contest (Prosecutor's Office, Public Defender, and Commons Plea Court) and determine level of coverage through external or third-party sources (e.g. state and federal reviews)	Risk Assessment
9	**Motor Vehicle Revenue and Receivables**	Financial/Operational/Compliance Audit – Assess the adequacy, completeness, and accuracy of the revenue generation process for motor vehicles from valuation to collection	Risk Assessment
10	**Medical Examiner's Reports**	Operational – Assess the completeness and accuracy of the Statistical Report published annually by the Medical Examiner and the effectiveness of the processes utilized to produce the report	Risk Assessment

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11	**Real Property Revenue and Receivables**	Financial/Operational/Compliance Audit – Assess the adequacy, completeness, and accuracy of the revenue generation process for real property from appraisal to collection. Audit may also include a review of the business requirements for the Harris System for reasonableness and consistency with operations	Risk Assessment/ Management Request
12	**CSEA Support Payment Process**	Financial/Compliance Audit – perform procedures to ensure child support payments are accurately determined and that adequate controls exist over the collection of payments	Risk Assessment

Follow-Up Reviews on Released Audit Reports

Auditable Unit	Audit Report Released	Reason for Inclusion

Consulting Services

Project Name	Description of Service	Reason for Selection
ERP Implementation	IT Services: review system interfaces and custom coding developed as part of the ERP implementation	Risk Assessment/Council request
Management Requests	Allocation of hours to be utilized to fulfil request by Council or Management	Director Recommendation

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