

2022 Audit Plan

Cuyahoga County, Ohio
Department of Internal Auditing



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2022 Audit Plan

Approved at 3/24/22 Meeting

Current Engagements in Progress from 2021

Auditable Unit	Status of Audit as of 1/1/22	Description of Audit Scope
Senior and Adult Services Contracting Process	Partially deferred, Planning Phase in progress, Fieldwork commence 2 nd Qtr 2022	Operational/Compliance Audit – review documentation and support to determine that contracts which support senior aging programs are compliance with policy and procedures as well as applicable federal and state regulations
Cuyahoga Emergency Communications System	In Progress, Fieldwork Phase	Operational/Compliance Review – Assess the effectiveness of CECS operations and compliance with related emergency response guidelines

Planned Audits for 2022

Auditable Unit	Description of Audit Scope	Reason for Selection
Payroll Process Review	Financial/Operational Review – Determine the extent of any additional payment inaccuracies relative to employees on leave. Assess current leave payment process for control deficiencies.	External Auditor Finding
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)	Carried Forward 2021 Audit Plan
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.	Carried Forward 2021 Audit Plan
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	Carried Forward 2021 Audit Plan
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	Carried Forward 2021 Audit Plan
Human Resources Compliance Audit	Operational/Compliance Review – Assess the effectiveness and adequacy of HR policy, procedures, and controls in mitigating the risk of non-compliance with significant federal and state requirements in the following processes: Recruitment, Hiring, Onboarding, Employee Leave, Performance Management, Terminations, Compensation, Benefits, Payroll, Safety and Training	Carried Forward 2021 Audit Plan

Employee recruitment, hiring, and retention assessment	Operational Review – Assess the effectiveness and efficiency of employee policy and procedures (especially those related to benefits and compensation) on the recruitment, hiring, and retention of new and current employees	Risk Assessment/Director Recommendation
Bank Reconciliation Process	Financial Review – Assess the adequacy, completeness, and accuracy of the bank reconciliation process	AC Directive
OBM Encumbrance Process	Financial/Operational Audit – Review of the budget management process to ensure adequacy and accuracy of encumbrances.	Carried Forward 2021 Audit Plan
Issue Tracker	Ongoing Review – Management and review of audit issues from reports. Work relative to the resolution and close out of audit issues uses a risk based methodology and is ongoing	Professional Standards
Risk Assessment	Performance of annual organizational risk assessment	Professional Standards
QAIP	Performance of annual internal quality assessment	Professional Standards

Contingent Audits for 2022

Auditable Unit	Description of Audit Scope	Reason for Selection
Ethics Review	Compliance/Operational Review – Assess the adequacy of the County’s Ethics policies as well as organizational compliance relative to such	Governance/ Peer Review

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	Carried Forward 2021 Audit Plan
DIA Project Excellence	Allocation of hours to be utilized to fulfil internal projects focused on developing audit excellence in the areas of documentation, performance measurements, standards, and transparency	Director Recommendation
Management Requests	Allocation of hours to be utilized to fulfil request by Council or Management	Director Recommendation

*Notes:

Engagements highlighted yellow are awaiting future approval of the Audit Committee based upon budget.