2023 Audit Plan
Approved 3/23/23

Current Engagements in Progress

Auditable Unit	Status of Audit as of 12/31/22	Description of Audit Scope	Estimated Audit Effort Remaining
Facilities Revenue and Receivables	In Progress - Fieldwork	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.	500
Motor Vehicle Revenue and Receivables	In Progress - Reporting	Financial/Operational/Compliance Audit – Assess the adequacy, completeness, and accuracy of the revenue generation process for motor vehicles from valuation to collection	150
Employee recruitment, hiring, and retention assessment	In Progress - Reporting	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	400
Human Resources Compliance Audit	In Progress - Reporting	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	300
OBM Encumbrance	In Progress - Fieldwork	Financial/Operational Audit – Review of the budget management process to ensure adequacy and accuracy of encumbrances.	50

Planned Audits for 2023

Priority	Auditable Unit	Description of Audit Scope	Reason for Selection	Estimated Audit Effort
1	Ethics Review	Compliance/Operational Review – Assess the adequacy of the County's Ethics policies as well as organizational compliance relative to such	Carried Forward 2022 Audit Plan	225

2	**Sanitary Revenues and Expenditures**	Financial/Operational Audit – Assess the efficiency and effectiveness of the Sewer System Maintenance Program as it relates to revenue/expenditure processes	Carried Forward 2022 Audit Plan	325
3	**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	650 External Hours
4	**Bank Reconciliation Process**	Financial Review – Assess the adequacy, completeness, and accuracy of the bank reconciliation process	Carried Forward 2022 Audit Plan	500
5	**Grants Management and Funding**	Compliance/Operational Audit – Evaluate the grant management and funding life cycle for largest grants received and/or awarded by DCFS, JFS, BODD, and ADAMHS, including processes and controls in place for grant/funding tracking, reporting, and compliance	Carried Forward 2021 Audit Plan	800
6	**Development-Loan Portfolio Management**	Operational Audit – Assess the effectiveness and adequacy of policy, procedures, and controls in mitigating the risk of servicing the county's development loan portfolio including collection of payments.	Risk assessment	450
7	**Development-Community & Housing Development**	Compliance/Operational Review – Assess progress on any action plans developed in response to findings and recommendations by federal and state audits. Assess the effectiveness and adequacy of policy, procedures, and controls in mitigating the risk of fraud, waste, and abuse for the Emergency Rental Assistance Program.	Risk assessment	750
8	**Hotel/Motel Tax**	Financial Review - Assess the adequacy, completeness, and accuracy of the collection process for Hotel/Motel taxes	Risk assessment	600
9	**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	800
10	**Risk Assessment**	Performance of annual organizational risk assessment	Professional Standards	200

Consulting Services

Project Name	Description of Service	Reason for Selection	Estimated Audit Effort
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	150
Management Requests	Allocation of hours to be utilized to fulfil request by Council or Management	Director Recommendation	200