2024 Audit Plan
Approved at 3/28/24 Meeting

Current Engagements in Progress

Auditable Unit	Status of Audit as of 12/31/23	Description of Audit Scope	Estimated Audit Effort Remaining
Development-Loan Portfolio Management	In Progress - Fieldwork	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	150
Hotel/Motel Tax	In Progress - Reporting	Financial Review - Assess the adequacy, completeness, and accuracy of the collection process for Hotel/Motel taxes	75
IT General Controls Review	In Progress - Planning	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). **Outsourced; hours represent time for project management responsibilities.**	40
Development- Community & Housing Development	Not Started	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.	750
Bank Reconciliation Process	In Progress - Planning	Financial Review – Assess the adequacy, completeness, and accuracy of the bank reconciliation process	500

*Planned Audits for 2024**

Priority	Risk Rate	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	Deferred from 2022 Audit Plan	225

			organizational compliance relative to such		
2	10.03	**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.	Deferred from 2021 Audit Plan	350
3	6.82	**Microfilm**	Operational\Compliance Audit – Assess the effectiveness and adequacy of policy, procedures, and controls in mitigating the risk of managing the County's records. Evaluate compliance with County record retention policies and related state/federal laws for such.	Deferred from 2023 Audit Plan	400
4	6.04	**Criminal Justice Information Sharing**	Financial\Operational Audit - Assess the effectiveness and adequacy of policy, procedures, and controls in mitigating the risk for the CRIS subscriber services. Evaluate compliance with Homeland Security related policies. Assess the adequacy, completeness, and accuracy of the subscriber fee revenue process.	Deferred from 2023 Audit Plan	600
5	6.0	**Animal Shelter**	Financial/Compliance Review – Assess the adequacy of controls for the completeness, accuracy, and safeguarding of the fee and donation collection process. Evaluate compliance with any federal, state, and local laws and regulations relative to general and veterinarian operations.	Deferred from 2023 Audit Plan	500
6	9.68	**Sheriff's Office - Law Enforcement /Protective Services**	Strategic review – Assess the alignment of the entity's goals, performance targets, and/or key performance indexes with the overall County strategic plan	Risk Assessment	200
7	8.17	**Sheriff's Office – Contract Compliance**	Financial/Compliance Review – Assess vendor compliance with contract terms in the areas of food, commissary, and telecommunication services. Assess the adequacy, completeness, and accuracy of commission revenue. Assess controls relative to the recordation of funds from sales and the appropriate use of those funds.	Risk Assessment	700

8	7.10	**Clerk of Courts – Collections and Enforcement Support**	Operational\Compliance Audit – Assess the effectiveness and adequacy of policy, procedures, and controls in the collection and remittance of bonds, court costs, and filing fees, as well as the provision of any support needed for the timely enforcement of court actions due to non-payment.	Risk Assessment	450
9	6.2	**Opioid Settlement Compliance**	Operational\Compliance Audit – Assess the level of compliance with the Opioid Mitigation Crisis Plan. Examine the level of operational results achieved and determine if such met any stated expectations.	Risk Assessment	300
10	5.6	**Office of ReEntry**	Compliance Audit - Sub-recipient monitoring audit to ensure compliance with regulations and contracts	Risk Assessment	300
11		**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	1050
12		**Risk Assessment**	Performance of annual organizational risk assessment (Deep Dive)	Professional Standards	450
13		**QAIP**	Performance of annual internal quality 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	325
Management Requests	Allocation of hours to be utilized to fulfill request by Council or Management	Director Recommendation	200

*Note: Due to lack of budget, there are no IT Audits planned. DIA Project Excellence includes hours for Teammate+ Conversion. Engagements highlighted in orange are deferred at AC request. Engagements highlighted in blue are being recommended for deferral due to resource constraints.