

2025 Audit Plan

Approved 1/31/25 Meeting

Current Engagements in Progress

Auditable Unit	Status of Audit as of 12/31/24	Description of Audit Scope	Estimated Audit Effort Remaining
Animal Shelter	In Progress – Fieldwork	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.	200
Criminal Justice Information Systems	In Progress – Reporting	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 or court revenue process.	30

Planned Audits for 2025

Priority	Risk Rate	Auditable Unit	Description of Audit Scope	Reason for Selection	Estimated Audit Effort
1	7.64	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.	Deferred from 2024 Audit Plan	550
2	12.11	Sheriff's Office	Operational\Compliance Audit Analyze and assess the effectiveness and adequacy of procedures, controls, and compliance requirements for overtime worked. Considering strategic review to assess the alignment of the entity's goals, performance targets, and/or key performance indexes with the overall County strategic plan.	Deferred from 2024 Audit Plan	600
	11.69	Law Enforcement/ Protective Services Jail – Corrections Activities			

3	8.91	Information Technology Security	Operational\Compliance Audit – Evaluating and assessing the effectiveness of cybersecurity governance, risk management, and control processes	Risk Assessment/Professional Standards	350
4	6.98	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.	Deferred from 2024 Audit Plan	400
5	8.01	Council - ARPA Community Grant Funds	Compliance Audit – Assess the level of contract compliance with funds awarded to recipients through County Council's Community Grant Funds.	Risk Assessment	400
6		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
7		Risk Assessment	Performance of annual organizational risk assessment (Deep Dive)	Professional Standards	550
8		QAIP	Performance of annual internal quality assessment	Professional Standards	200

Consulting/Advisory Services

Project Name	Description of Service	Reason for Selection	Estimated Audit Effort
Continuous Monitoring Reviews	Perform continuous monitoring reviews on the following areas: <ol style="list-style-type: none"> 1. Employee reimbursements. 2. Procurement card purchases. 3. Cash collection points. 4. Payroll (payrates and new hires) 5. Procurement compliance on County contracts. 	Inherently higher risk areas in County Operations	700
REDSS Revenue Confirmation Audit	Perform third party confirmation on accuracy of revenue collection on REDDS fees	Department Request	300
Ethics Review (contingent)	In coordination with the IG, review the County's policies and procedures to ensure effectiveness of the design of the County's ethics program	IIA Standards Compliance Review	200
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	750
Management Requests	Allocation of hours to be utilized to fulfill request by Council or the Administration	Director Recommendation	200

**Note: DIA Project Excellence includes hours for process improvements in TM+ procedures including automation of the issue tracker, revise risk assessment procedures, implementation of new standards in audit procedures and workpapers.*

Deferred Engagements

Priority (Risk Rate)	Auditable Unit	Description of Audit Scope	Reason for Exclusion	Deferral Year	Estimated Audit Effort
1 (11.69)	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.	External reviews, audits in progress	2021	400
2 (10.86)	Information Technology	Operational\Compliance Audit –Test of IT general controls based on County’s ITGC catalog and risk library	Limited IT audit resources	2025	400
3 (9.58)	Sheriff's Office – Jail Inmate Services and Medical – Contract Compliance	Operational\Compliance Audit – Assess the level of compliance and the effectiveness of monitoring controls in place with the jail medical services contract.	External reviews, audits in progress	2024	500
4 (8.91)	Information Technology Security	Operational\Compliance Audit –Test of controls on NIST Cybersecurity Framework 2.0	Limited IT audit resources	2025	300
5 (8.91)	Information Technology	Operational\Compliance Audit –Evaluate and assess the effectiveness of SDLC internal controls	Limited IT audit resources	2025	300
6 (6.63)	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.	External reviews, audits in progress /Limited audit resources	2024	700
7 (5.13)	Office of ReEntry	Compliance Audit - Sub-recipient monitoring audit to ensure compliance with regulations and contracts	Limited audit resources	2024	300