

2026 Audit Plan

Approved 2/6/26 Meeting

Current Engagements in Progress

Auditable Unit	Status of Audit as of 12/31/25	Description of Audit Scope	Estimated Audit Effort Remaining
Opioid Settlement Compliance	In Progress – Fieldwork	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.	375
Information Technology Security	In Progress – Fieldwork	Operational\Compliance Audit – Evaluate and assess the effectiveness of cybersecurity governance, risk management, and control processes	63

Planned Audits for 2026

Priority	Risk Rate	Auditable Unit	Description of Audit Scope	Reason for Selection	Estimated Audit Effort
1	5.59 (Avg)	Appraisal/Budget Commission Appraisal/ Treasurer’s Office	Operational/Financial Audit - Evaluate and assess the effectiveness of controls in place to accurately calculate and process property tax payments.	Referral/Risk Assessment	825
2	6.75	Inventory/Asset Management	Operational Audit - Governance audit over Inventory/Asset Tracking across Cuyahoga County	Risk Assessment /Issue Tracking Results	675
4		Issue Tracker	Ongoing Review – Management and review of audit issues from reports.	Professional Standards	1200
5		Risk Assessment	Performance of annual organizational risk assessment	Professional Standards	350
6		QAIP	Performance of internal (annual) and external (every 5 years) quality assessments	Professional Standards	200

Consulting/Advisory Services

Project Name	Description of Service	Reason for Selection	Estimated Audit Effort
County Budgeting Review	Assess budgetary processes and provide recommendations to improve their effectiveness, efficiency, and alignment with recognized best practices.	Risk Assessment	500
ERP Upgrade	To assess and review the design of controls related to the implementation of ERP upgrade	Department Request	500
Continuous Monitoring Reviews	Perform continuous monitoring reviews on the following areas: <ol style="list-style-type: none"> 1. Employee reimbursements. 2. Pcard/Credit Card purchases. 3. Cash collection points. 4. Payroll (payrates and new hires) 5. Purchase Orders <\$5,000 	Inherently higher risk areas in County Operations	600
DIA Project Excellence*	Allocation of hours to be utilized to fulfill internal projects focused on developing audit excellence in the areas of documentation, performance measurements, standards, and transparency	Director Recommendation	312
Management Requests	Allocation of hours to be utilized to fulfill request by Council or the Administration	Director Recommendation	150

**Note: DIA Project Excellence includes hours for process improvements in TM+ procedures including automation of the issue tracker and audit procedure improvements.*

Previously Deferred Audits – Consider with Co-Sourcing Budget

Priority (Risk Rate)	Auditable Unit	Description of Audit Scope	Reason for Exclusion	Deferral Year	Estimated Audit Effort
1 (7.97) (7.75) (5.88)	Information Technology IT Security/ Cybersecurity IT Application Development/ Controls	Operational\Compliance Audits with the following considerations: <ul style="list-style-type: none"> • Test of IT general controls • Test of controls on applicable Cybersecurity Framework • Evaluate and assess the effectiveness of SDLC internal controls 	Limited IT audit resources	2025	400
2 (3.25)	Office of ReEntry	Compliance Audit - Monitoring audit to ensure compliance with vendor contracts	Limited audit resources	2024	30

Deferred Engagements

Priority (Risk Rate)	Auditable Unit	Description of Audit Scope	Reason for Exclusion	Deferral Year	Estimated Audit Effort
1 (10.00) (6.75)	Sheriff's Office Jail – Corrections Activities Jail- Inmate Services/Medical	Operational\Compliance Audit – Assess the level of compliance and the effectiveness of monitoring controls in place with the jail medical services contract.	External reviews/ limited audit resources	2024	500
2 (8.44)	Children and Family Services	Financial/Operational Audit – Duty-Related Travel	Limited audit resources	2026	350