



# 2023 Internal Audit Division Internal Audit Plan

Audit				Hours
Area #	Audit Area	Department	Scope & Objectives	Planned
1	Purchase Cards	All	Evaluate internal controls over the use of county purchasing cards as compared to county policy. 4 quarterly audits.	320
2	Fuel Cards	Public Works	Evaluate internal controls over the use of county fuel cards as compared to county policy. 1 annual audit.	80
3	Purchase Orders	All	Evaluate internal controls over the creation and payment of purchase orders to ensure budget availability and that the amount agrees to invoice/contract. 4 quarterly audits.	320
4	JE Backup & Approval	All	Evaluate internal controls over journal entry creation and ensure proper backup documentation is attached. 1 annual audit.	80
5	Tip Hotline	All	Investigate Tip Hotline compliants (ongoing).	260
6	Findings Follow-up	Any	Determine if management corrective action plans have addressed finding recommendations. Placeholder for all findings follow-up.	20
7	Audit Program Development	Internal Audit	Create template annual report, quarterly summary report, and revise workpaper management until audit software purchase.	80
8	Audit Program Development	Internal Audit	Revise Internal Audit Division Procedures Manual.	80
9	County Auditor/Audit Committee Assigned	Any	TBD. Placeholder for potential ad hoc requests. The Internal Audit Plan should be amended and approved before work is initiated.	80
10	Training	Internal Audit	One staff complete Continuing Professional Education (40 hrs.) to maintain Certified Internal Auditor (CIA) certification.	40
11	Training	Internal Audit	One staff complete Certified Internal Auditor (CIA) certification. One final exam. 5 hours per week for three months.	60
12	Process Documentation	Attorney	Document financial processes that are currently taking place (walkthroughs, process mapping, and verifying policy, if any). Provide consulting as needed. Refer control design improvement/implementation to management. Ensure future ERP needs assessment has adequate information. Ensure Internal Audit can provide meaningful assurance in future audits.	20
13	Process Documentation	Commission	Document financial processes that are currently taking place (walkthroughs, process mapping, and verifying policy, if any). Provide consulting as needed. Refer control design improvement/implementation to management. Ensure future ERP needs assessment has adequate information. Ensure Internal Audit can provide meaningful assurance in future audits.	20
14	Process Documentation	Clerk	Document financial processes that are currently taking place (walkthroughs, process mapping, and verifying policy, if any). Provide consulting as needed. Refer control design improvement/implementation to management. Ensure future ERP needs assessment has adequate information. Ensure Internal Audit can provide meaningful assurance in future audits.	30
15	Process Documentation	Community Development	Document financial processes that are currently taking place (walkthroughs, process mapping, and verifying policy, if any). Provide consulting as needed. Refer control design improvement/implementation to management. Ensure future ERP needs assessment has adequate information. Ensure Internal Audit can provide meaningful assurance in future audits.	30
16	Process Documentation	Fire Marshall	Document financial processes that are currently taking place (walkthroughs, process mapping, and verifying policy, if any). Provide consulting as needed. Refer control design improvement/implementation to management. Ensure future ERP needs assessment has adequate information. Ensure Internal Audit can provide meaningful assurance in future audits.	20
17	Process Documentation	Health Vital Records	Document financial processes that are currently taking place (walkthroughs, process mapping, and verifying policy, if any). Provide consulting as needed. Refer control design improvement/implementation to management. Ensure future ERP needs assessment has adequate information. Ensure Internal Audit can provide meaningful assurance in future audits.	30
18	Process Documentation	Environmental Health	Document financial processes that are currently taking place (walkthroughs, process mapping, and verifying policy, if any). Provide consulting as needed. Refer control design improvement/implementation to management. Ensure future ERP needs assessment has adequate information. Ensure Internal Audit can provide meaningful assurance in future audits.	30
19	Process Documentation	Health Promotion	Document financial processes that are currently taking place (walkthroughs, process mapping, and verifying policy, if any). Provide consulting as needed. Refer control design improvement/implementation to management. Ensure future ERP needs assessment has adequate information. Ensure Internal Audit can provide meaningful assurance in future audits.	30
20	Process Documentation	Mosquito Abatement	Document financial processes that are currently taking place (walkthroughs, process mapping, and verifying policy, if any). Provide consulting as needed. Refer control design improvement/implementation to management. Ensure future ERP needs assessment has adequate information. Ensure Internal Audit can provide meaningful assurance in future audits.	20
21	Process Documentation	W.I.C.	Document financial processes that are currently taking place (walkthroughs, process mapping, and verifying policy, if any). Provide consulting as needed. Refer control design improvement/implementation to management. Ensure future ERP needs assessment has adequate information. Ensure Internal Audit can provide meaningful assurance in future audits.	20
22	Process Documentation	Human Resources	Document financial processes that are currently taking place (walkthroughs, process mapping, and verifying policy, if any). Provide consulting as needed. Refer control design improvement/implementation to management. Ensure future ERP needs assessment has adequate information. Ensure Internal Audit can provide meaningful assurance in future audits.	30
23	Process Documentation	Information Systems	Document financial processes that are currently taking place (walkthroughs, process mapping, and verifying policy, if any). Provide consulting as needed. Refer control design improvement/implementation to management. Ensure future ERP needs assessment has adequate information. Ensure Internal Audit can provide meaningful assurance in future audits.	25
24	Process Documentation	Justice Court	Document financial processes that are currently taking place (walkthroughs, process mapping, and verifying policy, if any). Provide consulting as needed. Refer control design improvement/implementation to management. Ensure future ERP needs assessment has adequate information. Ensure Internal Audit can provide meaningful assurance in future audits.	25
25	Process Documentation	Public Works	Document financial processes that are currently taking place (walkthroughs, process mapping, and verifying policy, if any). Provide consulting as needed. Refer control design improvement/implementation to management. Ensure future ERP needs assessment has adequate information. Ensure Internal Audit can provide meaningful assurance in future audits.	30
26	Process Documentation	Motor Pool	Document financial processes that are currently taking place (walkthroughs, process mapping, and verifying policy, if any). Provide consulting as needed. Refer control design improvement/implementation to management. Ensure future ERP needs assessment has adequate information. Ensure Internal Audit can provide meaningful assurance in future audits.	25
27	Process Documentation	Sheriff	Document financial processes that are currently taking place (walkthroughs, process mapping, and verifying policy, if any). Provide consulting as needed. Refer control design improvement/implementation to management. Ensure future ERP needs assessment has adequate information. Ensure Internal Audit can provide meaningful assurance in future audits.	30
<b>Total</b>				<b>1835</b>