2024 Internal Audit Division Internal Audit Plan (Amended 2/1/2024)

Engagement Area #	Engagement Area	Department	Scope & Objectives	Hours Planned
1	Hotline Tip 2023-41	Sheriff	Complete Hotline Tip 2023-41 engagement remainder of work program commenced 10/18/2023.	160
2	Payroll Controls	Human Resources	Evaluate payroll internal controls, including: payroll preparation, payroll authorization, payment creation, bank account reconcilliation, bank account data edits, employee creatation/deletion, compensation edits, timesheet entry, processed payroll check custody, and written procedures (payroll, compensation, benefits, and hiring/termination). Review progress made on September 2023 walkthrough control recommendations.	160
3	Payroll Accuracy	Human Resources	Evaluate accuracy of employee pay rates, pre-tax deductions, post-tax deductions, employer-paid benefits, tax withholding, absence plans, and general ledger payroll liability account.	240
4	Inventory	Public Works	Evaluate frequency of physical inventories taken, assess staff inventory roles, verify procedures, and assess asset custody.	120
5	Vendor Creation	Countywide	Evaluate vendor creation process and controls. Assess whether vendors are appropriately verified and approved before activation within COFIS.	120
6	Contracts	Countywide	Assess if multiyear contracts comply with Utah Procurement Code multiyear contract selected provisions (Utah Code 63G-6a-1204).	120
7	Utah County Public Defender Association	Utah County Public Defender Association	Evaluate: 1) number of required and qualified attorneys; 2) adequacy of case tracking software; 3) compliance of defense counsel contracts (i.e., no flat fee contracts that provide no limit on the cases defense counsel will be assigned, no disincentives for effective representation, ability to seek additional compensation for extraordinary cases or additional attorneys when caseloads are too high); 4) compared personnel rosters for Utah County Attorney Office prosecutors and UCPDA (i.e., name; title; total wages, stipends, and bonuses; total benefits; total compensation; number of hours worked on Utah County cases by type; professional experience years; criminal prosecution or defense experience years); 5) rates paid to non-UCPDA employees for conflict of interest cases (i.e., "conflict counsel"), insufficent expertise cases, or any other subcontracted cases; and 6) accounting system methodology for separately tracking individual government client costs.	80
8	JE Backup & Approval	Countywide	Evaluate internal controls over journal entry creation and ensure proper backup documentation is attached.	80
9	Jail Industries Payments	Sheriff	Evaluate accuracy and control of Jail Industry payments to inmates. Test internal controls over recording (Lockdown accounting system), authorizing, asset custody, and reconciling. Evaluate appropriateness of check payments made via external CPA firm. Requested by Audit Committee Fall 2023.	160
10	Federal Grant Subrecipient Uniform Guidance Compliance	Countywide	Placeholder for anticipated Grants Accounting Manager-created audit work program for rotating federal grant subrecipient Uniform Guidance (2 C.F.R. Part 200) compliance, per Director of Financial Services request. Tentatively planned for fall 2024, to ensure grants accounting manager has sufficient time to prepare work programs. 2 annual audits.	160
11	2023 Process Documentation Walkthrough Recommendation Follow-up	Clerk (Marriage License/Passport)	Review implementation status of 2023 process documentation walkthrough recommendations.	10
12	2023 Process Documentation Walkthrough Recommendation Follow-up	Public Works (Community Development)	Review implementation status of 2023 process documentation walkthrough recommendations.	10
13	2023 Process Documentation Walkthrough Recommendation Follow-up	Health (Promotions)	Review implementation status of 2023 process documentation walkthrough recommendations.	10
14	2023 Process Documentation Walkthrough Recommendation Follow-up	Health (Vital Records)	Review implementation status of 2023 process documentation walkthrough recommendations.	10
15	2023 Process Documentation Walkthrough Recommendation Follow-up	Health (Administration)	Review implementation status of 2023 process documentation walkthrough recommendations.	10
16	2023 Process Documentation Walkthrough Recommendation Follow-up	Health (Environmental Health, Air Quality, Emissions)	Review implementation status of 2023 process documentation walkthrough recommendations.	10
17	2023 Process Documentation Walkthrough Recommendation Follow-up	Health (Environmental Health Provo)	Review implementation status of 2023 process documentation walkthrough recommendations.	10
18	2023 Process Documentation Walkthrough Recommendation Follow-up	Health (American Fork)	Review implementation status of 2023 process documentation walkthrough recommendations.	10
19	2023 Process Documentation Walkthrough Recommendation Follow-up	Health (Payson)	Review implementation status of 2023 process documentation walkthrough recommendations.	10
20	2023 Process Documentation Walkthrough Recommendation Follow-up	Justice Court	Review implementation status of 2023 process documentation walkthrough recommendations.	10
21	2023 Process Documentation Walkthrough Recommendation Follow-up	Sheriff	Review implementation status of 2023 process documentation walkthrough recommendations.	10
22	Tip Hotline	Countywide	Investigate Tip Hotline compliants (ongoing).	260
23	Findings Follow-up	TBD	Determine if management corrective action plans have addressed finding recommendations. Placeholder for all findings follow-up.	20
24	Audit Committee Assigned	TBD	TBD. Placeholder for potential ad hoc requests. The Internal Audit Plan should be amended and approved before work is initiated.	80
25	Training	Internal Audit	One staff complete Continuing Professional Education hours (40 hrs.) to maintain Certified Internal Auditor (CIA) certification.	40
26	Process Documentation	Public Works (Non-Community Development/Non-Fleet Services)	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.	40
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.	40
28	Process Documentation	Surveyor	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. This office was not included in the 2023 Internal Audit Plan.	40
	Total			**2030**