

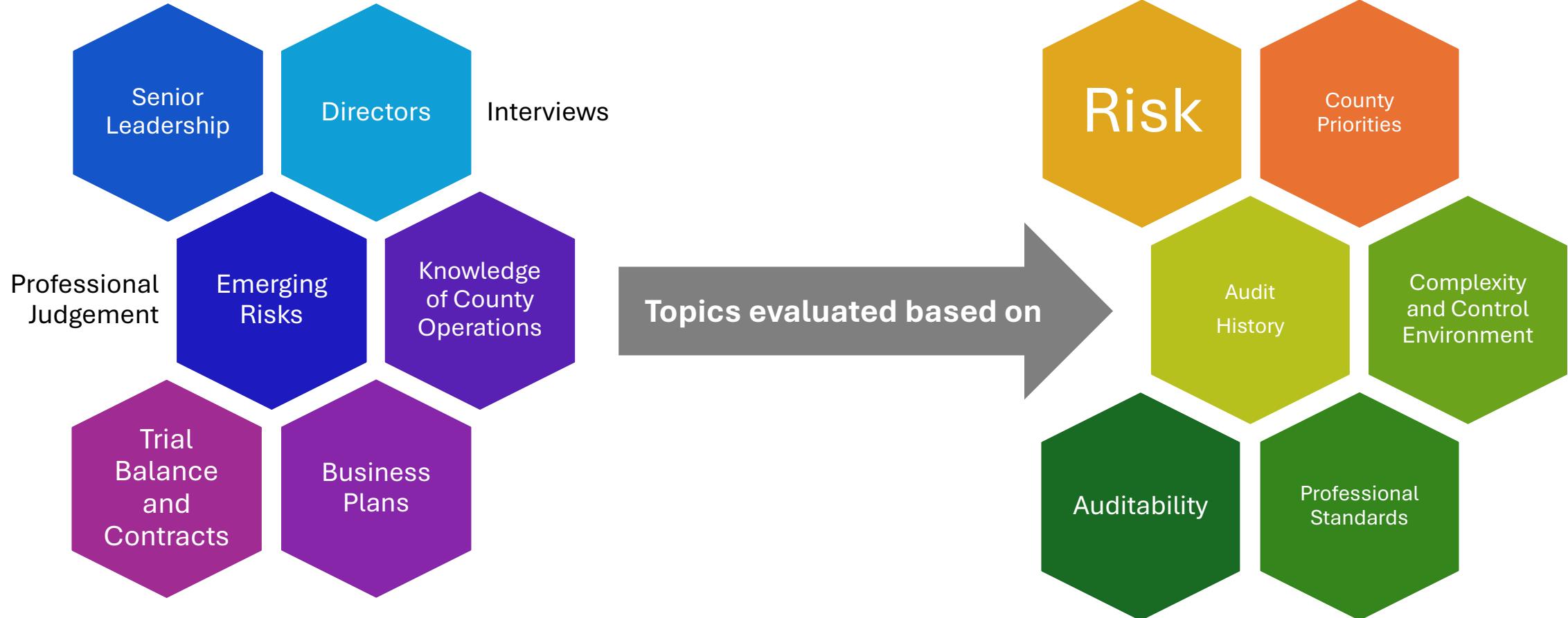


Year 2026 Audit Plan

Internal Audit



Audit Plan Inputs and Criteria



Types of Risk



Internal Audit

Examples of Risk Relationships

Fraud is a financial risk but also carries the reputational risk of losing the public's trust.

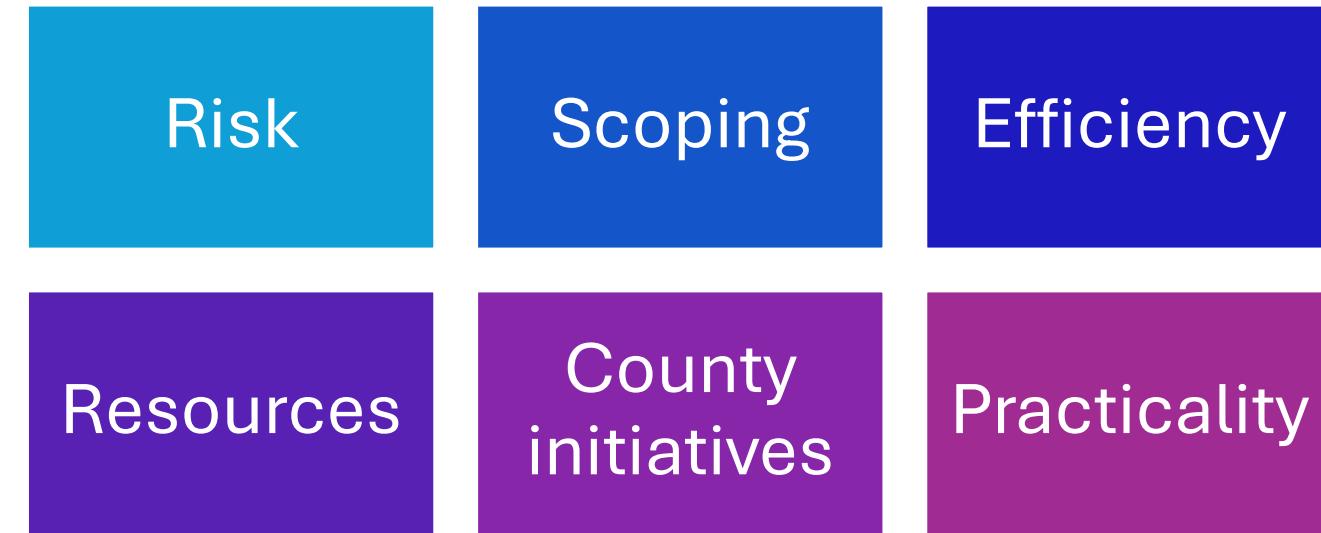
A data breach is cybersecurity risk, but depending on the data exposed, can also involve regulatory, financial, and reputational risk.



Gwinnett

Benefits of a Flexible Audit Plan

A nimble plan empowers an audit function to be responsive to factors that may change throughout the year.



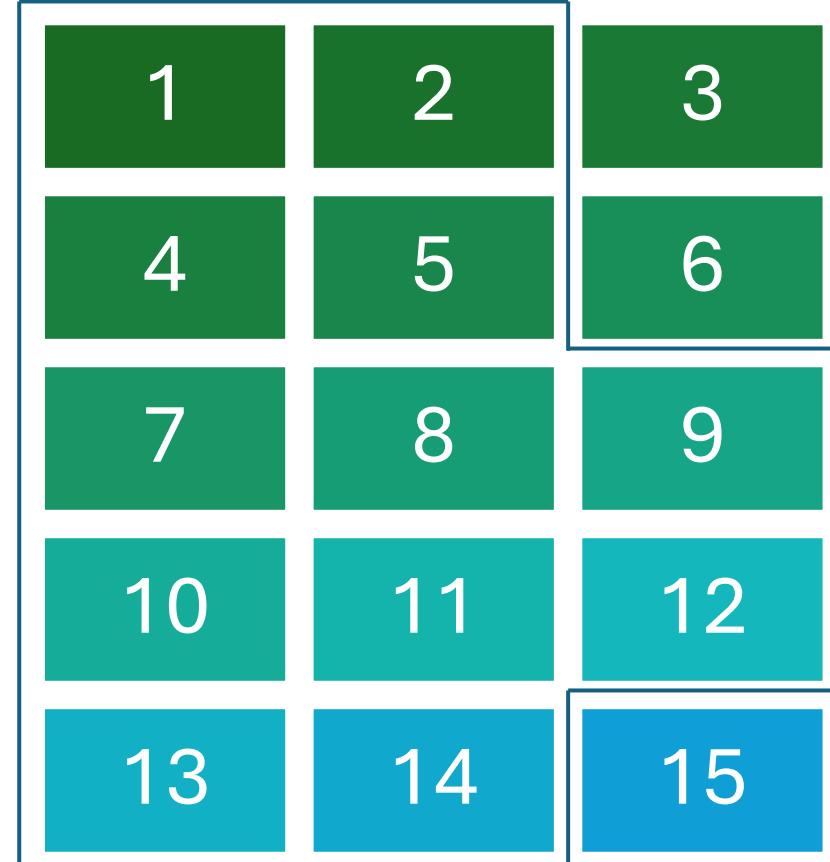
Approach Comparison

Traditional



"This is what we're going to audit: These 12 topics."

Flexible



"Here are 15 things we'd like to audit. We can likely complete 12. Various factors affect which 12."

2026 Audit Plan - Proposed

A pool of 17 audits and a target of completing 13 of them. Execution will be determined based on knowledge gained during scoping, risks, progress of County initiatives, resource availability, and other factors throughout the year.

