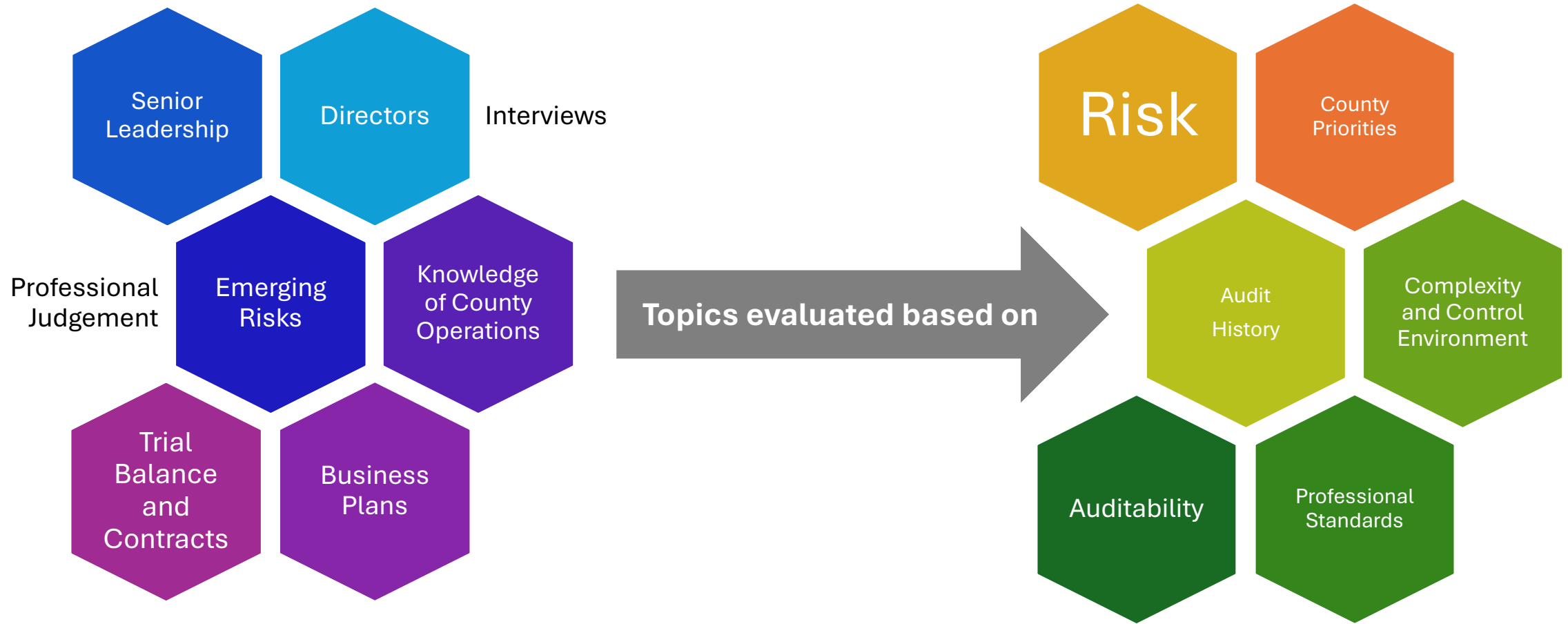


Year 2026 Audit Plan

Internal Audit

Audit Plan Inputs and Criteria



Types of Risk



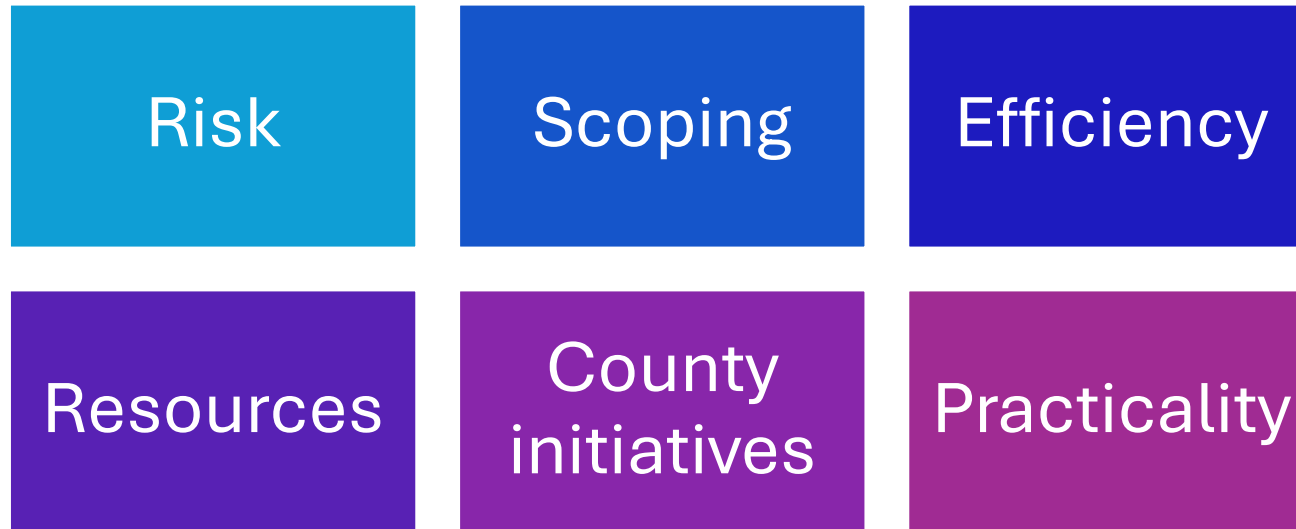
Examples of Risk Relationships

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.

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

1	2	3
4	5	6
7	8	9
10	11	12

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

Flexible

1	2	3
4	5	6
7	8	9
10	11	12
13	14	15

"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.

