



# Audit Committee Meeting

**Internal Audit Plan  
Calendar Year 2021**

*Jimmy Carter DDI Ribbon Cutting Ceremony*

# Approved 2021 Audit Plan by Risk Ratings

## Audit Services

### High

Construction Projects (Samples)  
EMS Drug Management  
IT (Agency Security)  
Stormwater Utility Billing & Collections

### Medium

Fuel & Supplies Warehouses  
Respite Care and Transportation  
Risk Management  
Transportation Work Authorization

### Low

Continuity of Operations Plans  
Overtime Wages

## Advisory and Special Projects

Equitable Sharing Agreement & Certification  
ERP Implementation  
Fire Apparatus & Equipment Management  
Grants Processes (Updates)

HIDTA  
Police Cash Counts  
Planning and Development Billing Review  
Software License Management

# Risk Rating Methodology

IA maintains a universe of potential audits. We add processes to the universe based on their operational characteristics and a judgmental assessment of inherent risk or impact to the County's objectives. IA updates the list of potential audit subjects each year based on the following inputs:

- **Annual Contract List.** Scan of vendors and descriptions to identify business activities with potential risk based on their operational characteristics.
- **Budget and Business Plans.** Review of agency and department business plans for new initiatives and their budgetary impact.
- **Capital Improvements Plan.** Review of program descriptions and budgeted appropriations by project categories.
- **Management Feedback.** Solicitation of input from County leadership about priorities, perceived risks, and suggestions for audit subjects.
- **Management Framework.** Review of project descriptions by department to identify potential audit subjects. Emphasis was placed on projects categorized as BOC and CA focus areas.
- **Revenue and Expenditures.** Review of prior year revenues and expenditures by GL account description for each department to identify business processes associated with major sources and uses of funds. We also use the information to assess materiality when possible.

We developed the current audit plan based on the universe of potential audits. We selected audits from the universe based on their risk profiles and other factors such as business needs, available audit resources, and skill sets. IA assigned risk profiles based on certain characteristics of the entities or processes. They were as follows:

Impact	Operational
Dollars	Complexity
Reputation	Control Environment
Service	Prior Audit Results
	Regulatory Requirements

We used considerable judgment in establishing the current audit plan and assigning risk ratings for resource prioritization purposes.

To be responsive, IA may update the plan during the year based on emerging risks and business needs. IA will notify the Audit Committee of any significant changes to the plan.



# Exhibit B – Acronyms

- **COOP** – Continuity of Operations Plans
- **EMS** – Emergency Medical Services
- **ERP** - Enterprise Resource Planning (System)
- **ESAC** – Equitable Sharing Agreement & Certification
- **GL** - General Ledger
- **HIDTA** – High Intensity Drug Trafficking Area
- **IA** - Internal Audit
- **IT** - Information Technology
- **P-Cards** – Procurement Cards