



Year 2022 Audit Plan

Internal Audit Division

Gwinnett Environmental & Heritage Center Bridge



Audit Subjects by Risk Ratings

High

Construction Projects
HIPAA
Information Technology
Performance Appraisals
Professional Services
Stormwater Billing

Medium

Overtime Wages
Respite Care
Risk Management
Transportation Work Authorizations
Water Warehouse

Low

Continuity of Operations

Note: *Professional Services audit will target on-demand consulting services.*

Audit Plan Methodology

Many of the audit subjects contained on the 2022 Audit Plan were carried forward from prior year. However, we sought other potential audit subjects from the following sources:

- **Annual Contract List.** Scan of vendors and descriptions to identify outsourced business activities with potential risks.
- **Budget and Business Plans.** Review of agency and department business plans for new initiatives and their budgetary impact.
- **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 placed on projects categorized as BOC and CA focus areas.
- **Revenue and Expenditures.** Review of prior year revenues and expenditures by department to identify major sources and uses of funds.

We added or removed business processes based on our assessment of their risk. The plan may change during the year based on emerging risks and business needs. IA will notify the Audit Committee of any significant modifications to the plan.

IA assigned risk ratings of high, medium, or low to business processes based on their impact to the County and operational characteristics that may affect the control environment. We exercised significant judgment in evaluating the following attributes and assigning risk ratings:

Impact

Dollars
Environmental
Reputation
Safety
Service

Operational

Complexity
Control Environment
Prior Audit Results
Regulatory Requirements
Staffing



IA will use risk ratings to prioritize audit resources and establish initial audit start dates for planning purposes. Audit subjects deemed high risk will receive priority. Available resources, skill requirements, and expected time to complete audits will determine whether audits are deferred to another period.