Gwinnett

Years 2024-2025 Audit Plan

Internal Audit Division

Department of Water Resources aerial view of Lake Lanier

Audit Subjects by Risk Ratings

Compliance and Operational Audits

High	Medium	Medium
Asset Management	AT&T Billing^	Software Licensing
Employee Benefits	Commercial Solid Waste^	Travel and Training
Enterprise Risk Management	Corrective Action Validation	
Fleet and Fuel	Ethics Compliance	
Gas South District	HDU/SWAT Assets^	
Water Billing and Collections	Metro Task Force Cash Accounts	
Work Authorizations	Procurement Cards	

^ Carried over from 2023 Audit Plan

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Audit Subjects by Risk Ratings

Information Technology Audits

High

Antivirus/Malware Protection^

Asset Management

Encryption

Internal Firewalls

Physical Security

Vendor Management

^ *Carried over from 2023 Audit Plan*

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Internal Audit Division

Audit Plan Methodology

Some audit subjects contained on the 2024-2025 Audit Plan were carried forward from prior year. 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 Board of Commission and County Administrator 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	**Operational**
Dollars	Complexity
Environmental	Control Environment
Reputation	Prior Audit Results
Safety	Regulatory Requirements
Service	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.

The International Standards for the Professional Practice of Internal Auditing requires a follow-up process to ensure management effectively remediated audit recommendations or senior management accepted the risk of no action. We typically obtain sufficient and relevant evidence to verify remediation and, though less in scope than audit engagements, these attestations require coordination with control owners. We therefore added them to the audit plan under the caption, Corrective Action Validation.

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