

Deschutes County Internal Audit Program

Internal Audit Program Goals and Objectives

Draft Mission: To improve performance and enhance the internal control environment of Deschutes County Government and to provide accountability to its citizens.

GOAL 1: Examine and evaluate the effectiveness and efficiency of operations, the reliability of financial reporting, enhance the internal control environment, and compliance with applicable laws and regulations.

Objective 1: Establish an audit work plan based upon a risk assessment and available resources.

Objective 2: Identify sufficient resources to assure that audits can be completed. Internal audits might require additional resources.

Objective 3: Maintain professional standards in order to report in conformance *Governmental Auditing Standards*

Objective 4: Assure that internal audit maintains an excellent working relationship with management and the audit committee. Establish appropriate communication before, during and through completion of audits.

Objective 5: Investigate reports of fraud, waste or abuse as under ordinance or as may be requested by the County Administrator.

Objective 6: Coordinate audit activities with the external auditors.

GOAL 2: Provide information to County management, employees and interested public on how to improve internal functions and processes.

Objective 1: Provide written internal audit reports at the completion of audit work within 30 days.

Objective 2: Assist the audit committee in fulfilling responsibility of financial oversight .

Objective 3: Provide follow-up reports within year of report issuance to assess implementation of recommendations.

GOAL 3: Improve access to management, employees and the public of internal audit work being performed.

Objective 1: Provide employee direct access to internal audit reports.

Objective 2: Provide information to the public on internal audit work being performed.