



## **Annual review monitoring (1-8-24)**

*Performed by E Pape, County Internal Auditor*

**Note:** *As a small audit organization of two, there is limited ability to have other staff not responsible for audit test compliance with policies and procedures. All reports are assumed to be in compliance and the County Internal Auditor has final approval of all reports issued. Outside peer reviews are performed every three years.*

### **June 2023 Update of Policies and Procedures**

With the new Performance auditor position, we have developed a number of new checklists and notes on the processes we use (many of which have been improved).

Note: The Yellowbook (YB) is likely to be updated soon and these adjustments do not include any contemplated changes to the YB.

The following should catch the P&P up with some of these new approaches.

1. Change of terminology to "Office of County Internal Audit".
2. Added on front page which GAO standards these are applicable to. 4/202.
3. New Audit Report Distribution Checklist – Incorporate and add to appendix.
4. Queries and connections guide - Guidance for data mining. Add to CAAT tools and add to appendix.
5. Constant Contact Audit instructions – Add to distribution instructions and appendix.
6. Constant Contact Follow-up instructions - Add to follow-up distribution instructions and appendix.
7. Follow-up report Distribution checklist - Add to follow-up distribution instructions and appendix.
8. Follow-up commencement guide - Add to follow-up instructions and appendix.
9. Report template - Add to report instructions and appendix. This includes approach to highlighting recommendations and will especially

be important with priority recommendations. See separate guidance on that.

10. Workplan template – Updated for recommendation database. Add to appendix and discussion about recommendation database and associated performance measures and dashboard.
11. Update to minimized program template. Update appendix.
12. Audit commencement guide – Add discussion to P&P under starting process. Add to appendix.
13. Priority recommendation process – Add to appendix and to the discussion of report development.
14. Responses to reports – Update to appendix and discussion on request for management responses.
15. Survey tool simplifications/instructions – New survey tool streamlined for better usage. Add example to appendix
16. Use of internal audit email for functionality. – add procedures to appendix
17. Trauma informed interview guide – add to fieldwork and appendix.
18. Report sign-off procedure add and document to appendix.
19. Add “what to expect from a performance audit” into appendix.
20. Update survey & Planning checklist and Audit plan documents.
21. Add Audit walkaway guidance/procedure.
22. Make sure have documentation on Peer review AutoAudit access configuration.
23. Update - County code for IA and AC for 2022 update.
24. Update - Risk assessment docs and workplan for FY 24 FY 25 plan
25. Update survey monkey for simplified survey to help make it easier for users. This ties into performance measures.
26. Update of County Internal Audit description for changes as of 6/2022.
27. Update of planning and survey checklist – mostly for removal of report items that shouldn’t be in this checklist and that are included in report checklist.
28. Update to minimized audit plan – peer review changes etc.
29. Update to workplan for coordination with new recommendation database and dashboard.
30. Add policy GA-14 for Whistleblower policy.
31. Add V-1 for Auto Audit practice notes

- 32. Add V-2 for AutoAudit peer review access process.
- 33. Add V-3 for AutoAudit Setup
- 34. Add W-1 for CJIS security process
- 35. Add some process for Recommendation database process and dashboard
- 36. Add process for archiving that is based on rules for Oregon public officials.

With a new County Internal Auditor in place, the Office is reevaluating all its workflows. Additionally, there will be a peer review in 2024 and we are anticipating updates to the Yellow Book. The next version of the policies and procedures manual will reflect all these changes.

**Monitoring/Inspection procedures:**

*Selection – Review all completed audit checklists for calendar year 2023.*

Release	Reference	Description	Review
1/24/23	22/23-4	Elected District Attorney Transition	OK
2/14/23	22/23-2	Personal Information Data Privacy-Initial	OK
3/3/23	21/22-12	Elected Treasurer Transition 2022	OK
4/20/23	22/23-8	Finance/Tax - Controls over receipts	OK
6/7/23	22/23-6	Continuity of Department Operations	OK
9/6/23	22/23-9	Behavioral Health - Processes Improvement	OK
9/15/23	23/24-4	DA Cash Handling	OK
10/18/23	23/24-2	Facilities & Property Management - Cash handling	OK

*Noted no significant issues in the checklists. See QA notes memo for ideas for improvement. [Link: Planning Document - 2023 QA Notes.docx](#)*

- On an annual basis based upon the peer review cycle,  
Note: Have requested a peer review for 9/2024  
 Last Performed \_1/31/2020\_

**The County Internal Auditor should**

- Review the policies and procedures manual for any changes.

In that process, they should identify any difficulties in monitoring levels of quality and develop any additional processes or procedures to assure quality of audit work. (GAS 5.42-5.46)

*Reviewed manual against ALGA peer review Form 8: Review of Audit Organization's Quality Control System. The Manual was in compliance with all requirements. Will update the manual at the end of 2024 to reflect change in Office leadership, peer review comments, and anticipated updates to the Yellow Book.*

Use of ALGA checklist performed on an ongoing basis in post review of workpapers.  
*Currently the 2021 YB checklists are being utilized.*

Addressed any issues raised in peer reviews or in peer review articles or updates.  
*No additional issues noted.*

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Any observations or issues noted  
*Nothing noted.*

**CONCLUSION:** Overall, the audits performed were completed in accordance with professional standards. The system of quality control is appropriately designed and is working as designed. Policies and procedures have been appropriately applied so that reports are appropriate. Noted no systemic or repetitive issues to be addressed. No significant deficiencies noted. No additional recommended actions at this time. Keep a look out for Yellow Book update coming.  
(GAS 5.47 5.59)

Note: Annual monitoring work will be kept in a file for review by the peer reviewers every three years (also adding it to the AutoAudit system for ease of locating). It will be kept in the prior peer review workfile for easy access by the succeeding peer review team.