

The Office of County Internal Audit

Biennial Audit Plan Development

Fiscal Years 2026 and 2027



AUDIT COMMITTEE | June 13, 2025

Approach Methodology

1. Update estimated available hours.
2. Update history and timing of audits by department.
3. Ongoing understanding of County operational issues and concerns through:
 - a) County meetings,
 - b) Budget development, and
 - c) Discussions with departments, internal service funds, county management and Board of County Commissioners.
4. Develop a draft workplan for discussion with audit committee.



Project approach

- **Carryover audits** not completed at end of FY25
- **Continued** Yearly integrated audits ~ 8-year cycle maintained
- **Updated parameters** for audit hours
 - 1,100 hours FY 26 reduced for transition year
 - 1,600 hours FY 27
- **Exclude** 911 Service District change in interpretation of Audit Code
- **Added** audits based on ideas/suggestions



Discuss Integrated Audits

- Dedicated resources (8-year cycle)
- Central versus Federated Services
 - No one feels responsible
- Risk level
 - Reporting
 - Cash Handling Procedures



In Process/Carryover Projects

1. Work in process: Election Controls
2. Work in process: Sheriff Body and Auto Cameras
3. Work in process: Houselessness
4. Recruitment and Retention



Project areas - FY 26

- Election Controls (In Process)
- Sheriff Body and Auto Cameras (In Process)
- **Human Resources Integrated**
- Houselessness (In Process)
- **Road Integrated**
- Courthouse Reconstruction
- **Information Technology Integrated**



Project areas – FY 27

- Recruitment and Retention
- **Solid Waste Integrated**
- Natural Resources Wildfire
- **Sheriff's Office Integrated**
- Road Services to Outside Agencies
- **Community Development Integrated**
- Performance Measures (Admin/Countywide)
- Transient Room Tax (Use and/or Collection)



Other potential topics include:

- Solid Waste Capital Projects
- Procurement
- Veterans
- Capital equipment reserve methodology
- Transitioning of light fleet to electric
- Management of limited duration staff
- Road asset management
- Stabilization Center
- Ransomware
- 911 Staffing
- Computer Aided Dispatch (CAD) data
- Benefits from indirect cost plan adherence to federal rule
- Certified Community Behavioral Health Clinics



Development notes

- Plan may be adjusted should there be a transition of an elected office.
- The scope of audits will be adapted to more closely align with hours anticipated.



Questions?

Thank you

