



County of Buncombe

INTERNAL AUDIT CHARTER

PURPOSE

Internal Auditing is an independent appraisal activity established to conduct reviews of operations and procedures and to report findings and recommendations to the Buncombe County Manager, the Finance Director, the Audit Committee, and the department reviewed. All Internal Auditing endeavors are to be conducted in compliance with County objectives and policies as well as the government auditing standards applicable to financial and performance audits.

AUTHORITY

Internal Auditing reports to the Buncombe County Manager through the Finance Director, but has unrestricted access to the County's Audit Committee. These reporting relationships ensure office independence, promote comprehensive audit coverage, and assure adequate consideration of audit recommendations.

Internal Audit personnel, in the performance of audits and with stringent accountabilities of safekeeping and confidentiality, will be granted unlimited accessibility to all County activities, records, property, and employees, except Official Personnel Files, which will be obtained through the County Manager.

Internal Auditing is a function that has no direct authority over activities, which its personnel review. The performance of these reviews does not relieve management of any assigned responsibilities.

Objectivity is essential to the audit staff in the proper fulfillment of its duties. Performance of line responsibilities by internal auditors may compromise their objectivity. This practice will be limited and considered in personnel selection for audit assignments.

RESPONSIBILITIES

Internal Auditing is responsible for accessing the various functions and control systems in the County. The objective of Internal Auditing is to assist members of the organization in the effective discharge of their responsibilities. To this end, Internal Auditing furnishes them with analysis, appraisals, recommendations, counsel, and information concerning the activities reviewed.

The fulfillment of this accountability is not confined to but includes:

- Appraising the effectiveness and application of administrative and financial controls and reliability of data that is developed within the County.
- Evaluating sufficiency of an adherence to plans, policies, procedures, and compliance with governmental laws and regulations.
- Ascertaining the adequacy of controls for safeguarding County assets and, when appropriate, verifying the existence of assets.
- Performing special reviews, requested by the County Manager, Finance Director, or the Audit Committee.
- Conducting appraisals of effective and efficient use of County resources and making appropriate recommendations to the County Manager, Finance Director, Audit Committee, and the department reviewed.
- Coordinating audit planning and scheduling activities with the Audit Committee.