



# Internal Audit Update

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*Presented by*

Matthew Baker

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# Key Takeaways

- Rebuilding the bench to set Internal Audit up for success
- Software/Process Improvements that increase security and consistency
- Internal Audit Work Product
  - Prior year accomplishments in Cash Management and IT General Controls
  - FY 2025 Risk Assessment is currently underway
  - FY 2025 Audit Plan will likely contain one (1) less planned audit



# Rebuilding the Bench

- New Audit Director in place
  - Robb Hartman
    - Started 7/15/24
- Two Staff positions
  - 1 vacant
  - 1 filled effective 7/29/24
- New Committee Member
  - Michael Figuera
    - First meeting as committee member was 6/4/24



# Software/Process Improvements

- Consolidation of whistleblower reporting and tracking into one system (NAVEX)
- Enhancement of audit tracking capability within Diligent
- Migration and consolidation of Internal Audit materials into a new environment
- Enhanced security and permissions within all systems
- Improved workflow between Employee Relations and Internal Audit



# Internal Audit Work Product



# Prior Audit Plans

## FY23 Audit Plan

- ITGC • Audit work is completed
- Cash Management
- Grants Management

## FY24 Audit Plan

- Sheriff
- Emergency Services
- Human Resources



# FY23 Audit Work Product

## IT General Controls

- Audit completed at the close of FY23
- Out of 19 assessment categories, there were 81 individual controls reflected as “not implemented” or “partially implemented”.
- Out of the 81 findings at time of assessment, 73 are remediated and 8 controls remain in progress.

## County Cash Management Audit

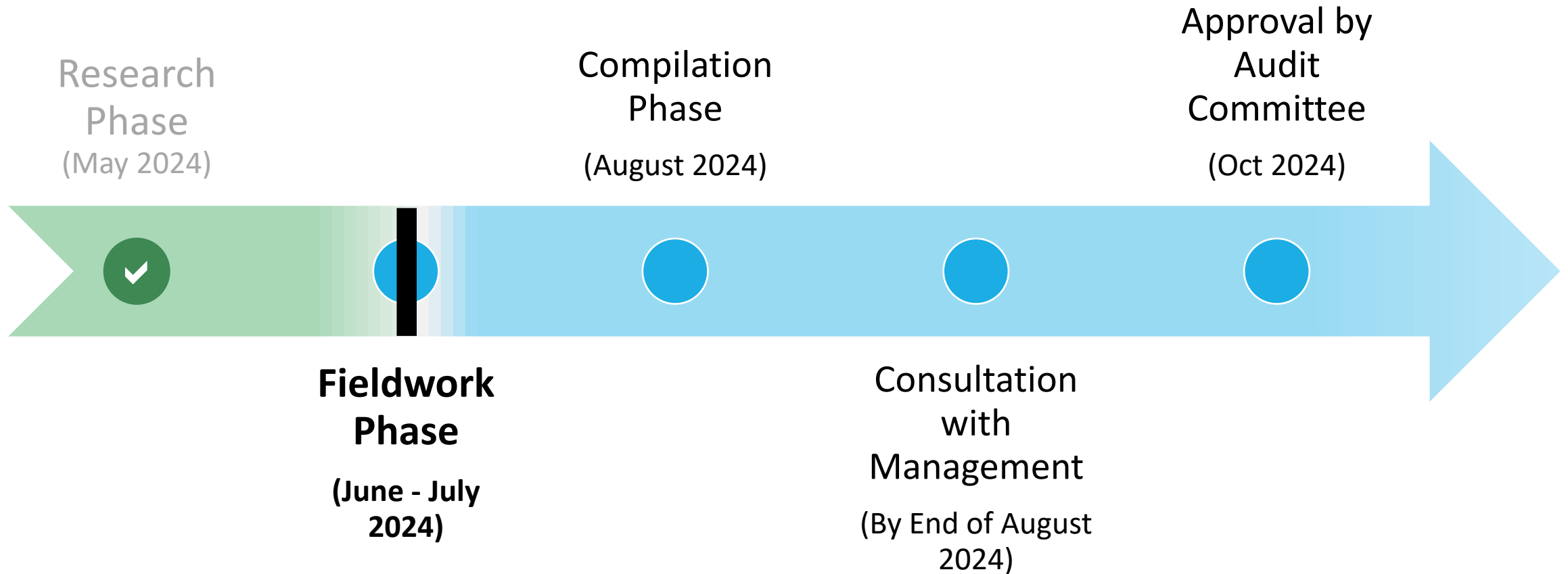
- Completed Supervisory Approval
- Remediation Plan had a target date of June 30, 2024
- New Cash Management Policy goes into effect October 1, 2024

## County Grants Audit

- Unable to complete in the prior year, but it may show up on the FY2025 Audit Plan



# FY 2025 Risk Assessment Timeline





# Risk Assessment Interviews

Health & Human Services **100%** complete

Public Safety **90%** complete

General Government **12%** complete



# FY 2025 Audit Plan



Will be presented at the October 1<sup>st</sup>, 2024 meeting for committee approval



Will likely result in two (2) planned audits



# Questions?

