

Year 2025 Audit Plan

Internal Audit Division

Audit Subjects by Risk Rating

High Risk

- Employee Hiring and Promotion
- Employee Relations
- Enterprise Risk Management
- Gas South District
- HDU / SWAT Assets
- Sheriff Evidence Management
- Water Safety
- Encryption
- Internal Firewalls
- Patch Management

Medium Risk

- Commercial Waste
- Ethics

**Hazardous Device Unit/Special Weapons and Tactics*

Audit Plan Methodology

Some audit subjects contained on the 2025 Audit Plan were carried forward from prior year. We sought other potential audit subjects from the following sources:

Annual Contract List. Scan of vendors and descriptions to identify outsourced business activities with potential risks.

Budget and Business Plans. Review of agency and department business plans for new initiatives and their budgetary impact.

Management Feedback. Solicitation of input from County leadership about priorities, perceived risks, and suggestions for audit subjects.

Management Framework. Review of project descriptions by department to identify potential audit subjects. Emphasis placed on projects categorized as Board of Commission and County Administrator focus areas.

Revenue and Expenditures. Review of prior year revenues and expenditures by department to identify major sources and uses of funds.

We added or removed business processes based on our assessment of their risk. The plan may change during the year based on emerging risks and business needs. IA will notify the Audit Committee of any significant modifications to the plan.

IA assigned risk ratings of high, medium, or low to business processes based on their impact to the County and operational characteristics that may affect the control environment. We exercised significant judgment in evaluating the following attributes and assigning risk ratings:

Impact

Dollars
Environmental
Reputation
Safety
Service

Operational

Complexity
Control Environment
Prior Audit Results
Regulatory Requirements
Staffing

IA will use risk ratings to prioritize audit resources and establish initial audit start dates for planning purposes. Audit subjects deemed high risk will receive priority. Available resources, skill requirements, and expected time to complete audits will determine whether audits are deferred to another period.

The International Standards for the Professional Practice of Internal Auditing requires a follow-up process to ensure management effectively remediated audit recommendations or senior management accepted the risk of no action. We typically obtain sufficient and relevant evidence to verify remediation and, though less in scope than audit engagements, these attestations require coordination with control owners. We therefore added them to the audit plan under the caption, Corrective Action Validation.