



SNOHOMISH COUNTY COUNCIL 2025 AUDIT PLAN

BY SJOBERG EVASHENK CONSULTING, INC.

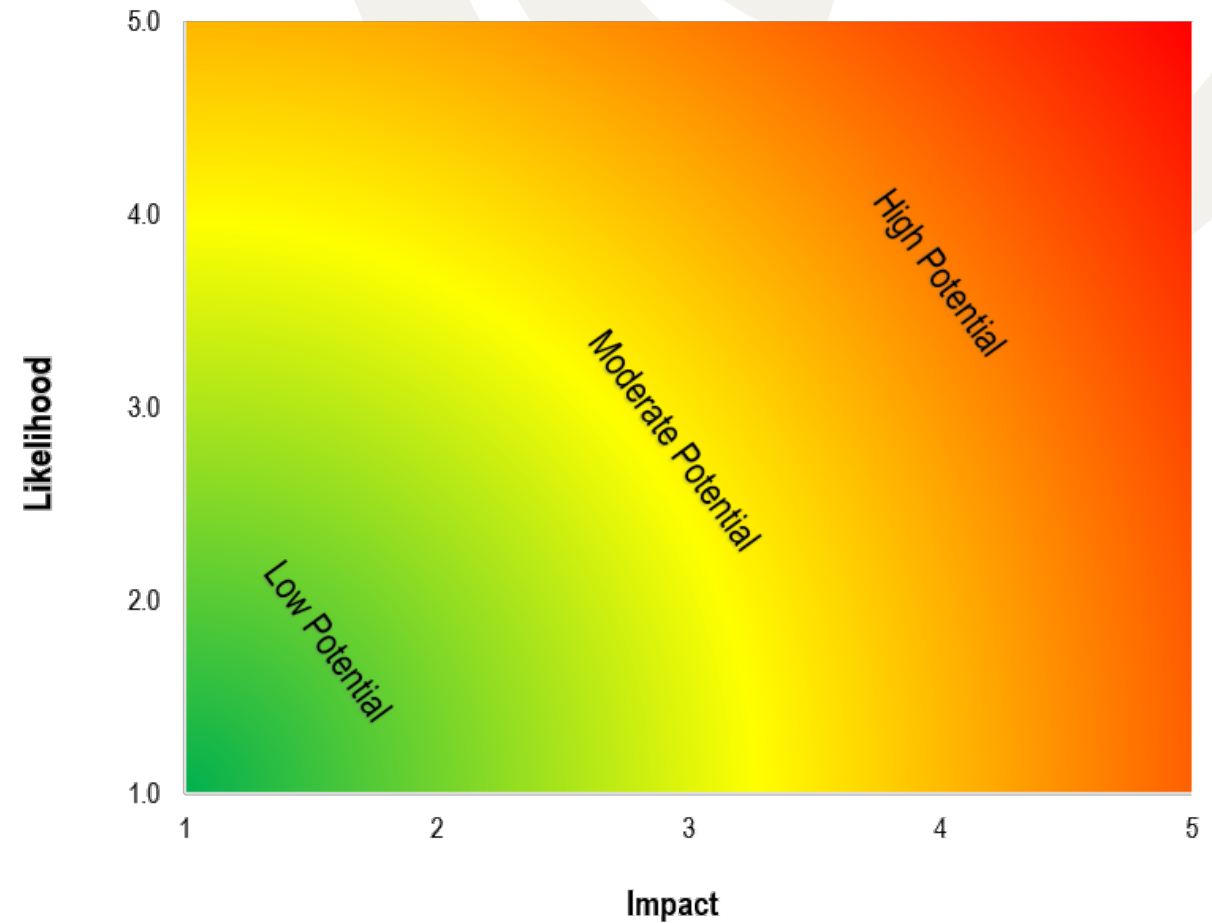
APRIL 23, 2025

Developing the Audit Plan

The County-wide Risk Assessment

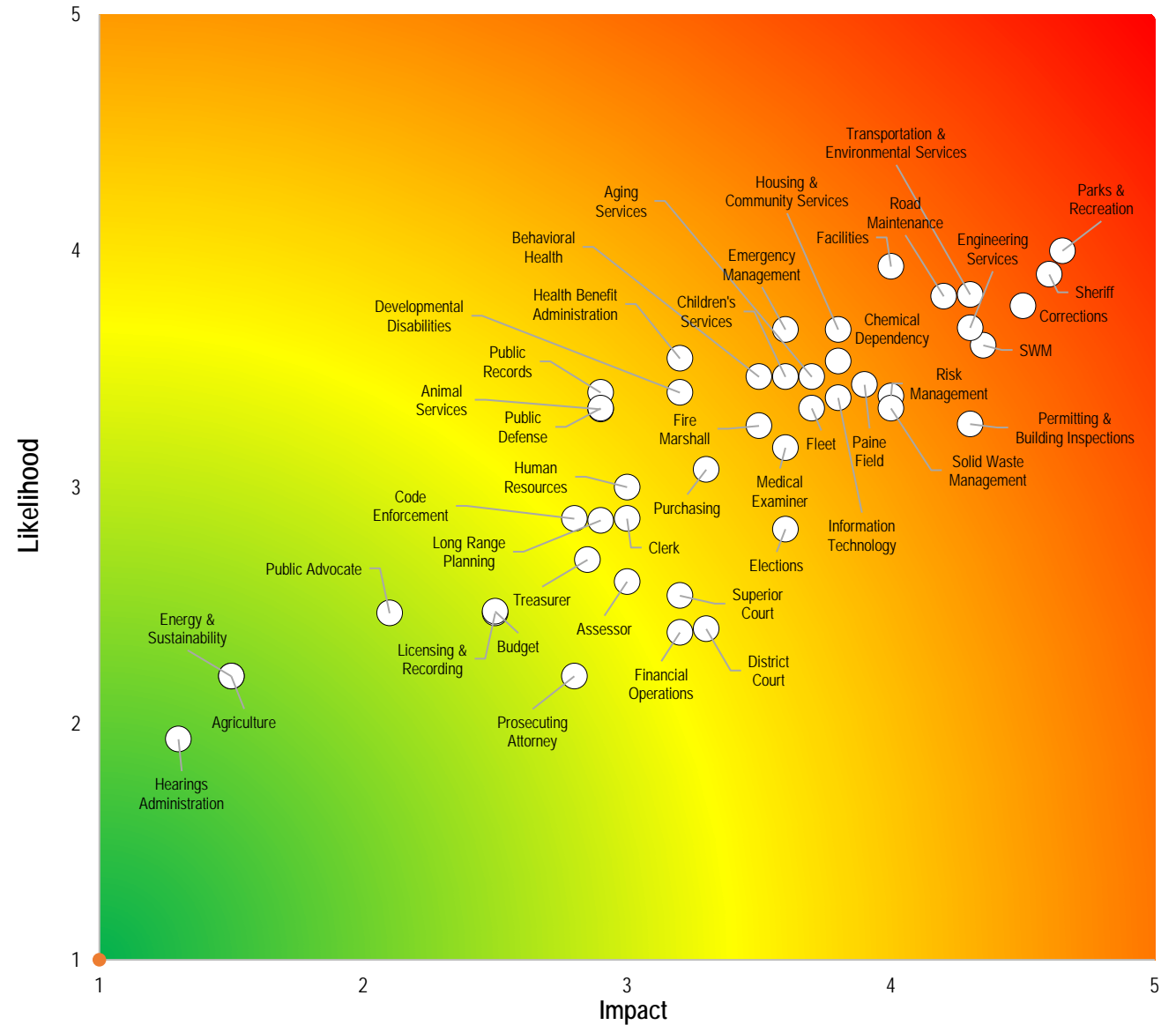
- Risk Assessment: the consideration of inherent risks and whether audit resources could yield value through an audit.
- Universal Risk Assessment Process Overview
 - Identify the Audit Universe
 - Identify Core Purposes & Objectives
 - Identify Risks to Achievement of Purposes & Objectives
 - Evaluate and Quantify Risks
 - Design Audits to Address Identified Risks
 - Ranking The Potential Audits by Priority

Consideration of Risk Factors



2021 Risk Assessment Priority Audit Topics

- Department of Human Services
- Department of Emergency Management
- Department of Conservation and Natural Resources
- Department of Fleet & Facilities – Facilities Maintenance
- Countywide Contracting
- Department of Planning and Development
- Snohomish County Health Department
- Countywide Risk Assessment



Audit Plan Considerations

- Moderate- to high-risk audit topics
- Sufficient audit coverage throughout the agency to achieve an effective audit cycle
- Opportune moment / current events
- Budget resources

Performance Audit Committee Recommendations

- Department of Human Services
- Countywide Contracting
- Snohomish County Health Department
- Countywide Risk Assessment



THANK YOU,

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