

2024 Audit Plan
&
Audit Approach Memorandum

December 2023



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2024 Audit Plan & Audit Approach Memorandum

Pursuant to County Code [§2.700.030], the Snohomish County (County) Council directed the Office of the County Performance Auditor to submit the *2024 Audit Plan* for its consideration. County Code requires the County Performance Auditor to prepare an annual audit plan for the following year in consultation with the performance audit committee and submit the plan for approval by the County Council, which may amend the annual audit plan at any time after review and comment by the committee of record. Final authority for selection of audit areas shall reside with the council. The scope of such audits may include performance or financial audits and/or studies, as determined by the county council, to determine whether:

- a) Activities and programs being implemented have been authorized by county charter, county code, county policy, or applicable state or federal law or regulations;
- b) Activities and programs are being conducted in a manner calculated to accomplish the objectives intended by county charter, county code, county policy, or applicable state or federal law or regulations;
- c) Activities and programs are performing efficiently, effectively, and economically when compared against objective criteria;
- d) Management has established, implemented, and adhered to adequate internal controls;
- e) Other criteria specified in the annual audit plan are satisfied.

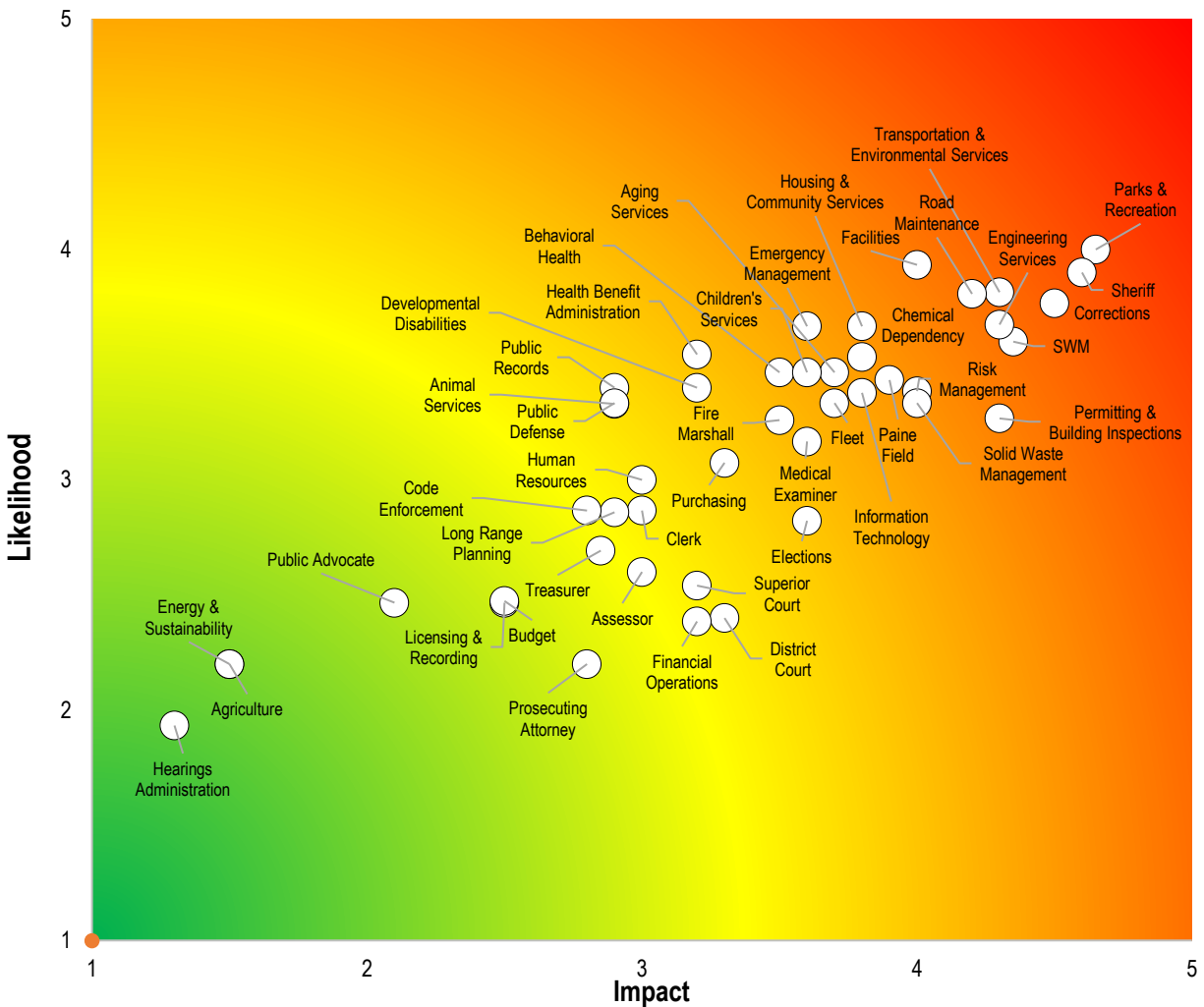
Risk Assessment Results

In 2021, Performance Auditor conducted a countywide risk assessment to inform the development of subsequent annual audit plans. Audit standards issued by the Institute of Internal Auditors require that the chief audit executive establish a risk-based plan to determine the priorities of the management audit activity, and that the plan be consistent with the organization's goals. The purpose of a risk assessment is to help ensure that limited audit resources are deployed in a manner that fulfills the purpose of the County Council by identifying inherent risks to the successful execution of County operations, programs, and services; and differentiating between all the potential risks and areas of interest and prioritizing them based on the potential value that the audit may provide to the County. This process is intended to facilitate a deliberative approach to directing limited audit resources and to inform management of potential areas of risk for which it may wish to take action. A risk assessment is not intended to provide specific conclusions regarding an organization's operations or programs, or to present specific recommendations for improvement.

The risk assessment process resulted in the identification of key County organizational units and programs, their core functions and responsibilities, and potential risks that could impede effective delivery of services, reduce operational efficiency, or impair transparency and public accountability. This culminated in "risk profiles" for each department, Office, and court, with each risk profile reflecting general indicators of the size of the unit program, a description of core functions and responsibilities, inherent risks and general concerns associated with operations, and potential audit topics.

In addition to the departmental risk profiles, the risk assessment provided a countywide heat map, differentiating our assessment of risk among each of the County's key programs and operations. In the lower left corner, there are several units or programs that present relatively low risk, and in the upper right corner there are several divisions or programs for which we find reason to prioritize a performance audit. These include those programs or operations involving the most resources and having a substantial impact on the County.

EXHIBIT 1. COUNTYWIDE PROGRAM RISK RATINGS



While this report presents risk ratings for key departments, divisions, and programs, it is important to note that a high-risk score is not indicative of poor performance, the lack of internal controls, or bad business practices. Rather, risk scores indicate the extent to which key programmatic or operational areas within the programs present sufficient inherent risks to warrant audit resources, and the extent to which we believe a performance audit of that area will yield value to the County.

Audit Plan Considerations

In selecting audit topics for inclusion in annual audit plans, there are three key factors auditors should consider:

- 1) Identifying “high-risk” programs or operations—e.g., those involving the most resources, impacting the most residents, experiencing the greatest challenges, etc. This is achieved through the risk assessment.
- 2) Ensuring broad coverage throughout the County’s departments, offices, and courts. Audit plans cannot focus only on programs with a “high” risk rating, as this would result in the same programs being audited over time while other areas are ignored. As resources permit, it is considered best practice to develop an audit cycle that ensures that the performance, programs, and/or activities of every department or office are audited, at least in part, on a periodic basis—such as every three to five years.
- 3) Understanding contextual factors, such as timing. Which audit topics are ripe in the moment? Which audit topics would address the pressing needs currently faced by the County? For instance, has a department undergone a recent organizational change, or implemented a new information system, or experienced recent operational problems? Such contextual factors, when aligned with an independent assessment of risk, often present the greatest value to an organization at any given point.

This approach was designed to inform the Snohomish County Council in its deliberations in its review and deliberations of the annual audit plan, discuss audit priorities, and determine the focus of limited audit resources.

The 2021 risk assessment resulted in the identification of 26 potential audits for consideration of the Snohomish County Council. Each is summarized below. As is evident, some are relatively narrow in scope, and some are quite expansive. A larger audit could include the full range of objectives for a department, while a smaller audit could address just one or two of the topics listed for a program. The potential audit topics include, in alphabetical order by department, office, or court:

- 1) Conduct a performance audit of the **Snohomish County Auditor’s Office**, which could include the following potential audit topics:
 - a) Internal controls over payment processing and oversight of subagents.
 - b) Operational efficiencies and performance designed to ensure the easy and prompt recording of publicly recorded documents.
 - c) Evaluating elections functions within the County, including
 - i. The Auditor’s Office performance during past and/or upcoming elections.
 - ii. The resources, physical and staffing resources, available to the Auditor’s Office to carry out elections in the future.

- d) Animal Services operations, including:
 - i. An assessment of internal controls over sensitive assets (weapons, drugs, equipment, etc.), the operating relationship between the City of Everett's animal shelter and Snohomish County, and consistency with best practices in animal services.
 - ii. Evaluating whether the Auditor's Office represents the appropriate placement with the County structure for the Animal Services program.
- 2) Conduct a broad-scope review of the **County's Boards and Commissions**, including potential opportunities for improvement related to the existing structure and role of County boards and commissions, the methods employed by the County to engage residents in County government, and efficiencies related to both.
- 3) The **Snohomish County Court System** is made up of the Superior Court, Court Clerk, and the District Court. When viewed collectively, the system is significant in size (e.g., budget and FTE) and complexity, and the efficiency of its operations affect other County offices, such as the Prosecuting Attorney, Assigned Counsel, and Sheriff. A performance audit of the system could include the following objectives:
 - a) Determine whether the Courts have established sound internal controls over cash collections, evidence storage, and other assets.
 - b) Evaluate whether the processes employed by the Courts to record judicial decisions and fee/fine collections ensures accuracy and correct distribution of fee and fine revenue.
 - c) Assess overall efficiency of court operations, case management, scheduling, and administration of key court programs.
- 4) Conduct a performance audit of the **Snohomish County Department of Conservation and Natural Resources**, which could include the following potential audit topics:
 - a) Determine the extent to which the Department has successfully merged the core missions and visions of four distinct offices, departments, and functions into an efficient organization focused on a unified mission.
 - b) Evaluate the Department's strategic planning, particularly as it relates to:
 - i. Capital asset planning and the impacts on future operating costs.
 - ii. Recreational programming, utilization, and responsiveness to community needs.
 - iii. Maintenance programming and the approaches taken by the Department to assess and maintain its asset infrastructure.

- c) Evaluate the Department's performance measurement system and its effectiveness in capturing relevant metrics regarding the utilization of park assets and recreational programming.
- 5) Conduct a performance audit of **Emergency Management**, which could include the following potential audit topics:
 - a) Evaluating the Department's Disaster Preparedness Plans and conducting a response assessment in the aftermath of the pandemic to assess lessons learned.
 - b) Evaluating the Finance unit's processes for recording, tracking, and monitoring grant funds and reporting to ensure full compliance and recovery.
 - c) Assessing the overall strategic purpose, design, and execution of the County's Emergency Management Program as a whole.
- 6) Evaluate the Department of Fleet & Facilities' **Facilities Maintenance Program**, including:
 - a) Assessing the Department's overall approach to project management for construction projects, including its project delivery manual and guidelines, and determine the extent to which it is consistent with best practices.
 - b) Evaluating the Department's ongoing control, monitoring, assessment, and maintenance of County facilities and properties to identify opportunities to enhance efficiencies and protect County assets.
 - c) Examine efforts to determine ongoing and future facility needs given the potential long-term impacts of the pandemic on remote work.
- 7) Evaluate the Department of Fleet & Facilities' **Fleet Management Program**, including determining the extent to which:
 - a) Fleet Management is performed in a manner consistent with best practices,
 - b) Controls over sensitive assets are effective to prevent misuse,
 - c) Routine and preventive maintenance is performed in accordance to acceptable guidelines,
 - d) The potential for abuse of County vehicles/fuel/equipment is appropriately mitigated, and
 - e) Practices are both efficient and effective.
- 8) Conduct performance audit(s) of the **Finance Department**, which could include the following potential audit topics:

- a) Performance Audit of Public Records Administration; as a new office working closely with the Executive Office, evaluate its organizational structure and protocols for administering public records requests, ensuring compliance with State Law, and reducing liability to the County.
 - b) Countywide performance audit of procurement contracting practices to ensure consistency with Finance and Council policies.
 - c) Follow-Up audit of the County's Risk Management practices.
 - d) Performance audit of the County's health benefits administration protocols, structure of health plan offerings, and cost-effectiveness of the County's approach.
 - e) Performance audit of the County's budget process.
 - f) Performance audit of collective bargaining agreement provisions related to compensation—payroll and benefits administration—to determine whether the approach taken has resulted in an efficient and effective model for compensating County employees.
 - g) Performance audit of the Department's Records Management Division, including its coordination with every County department, to determine the Division's application of Countywide policies and procedures, the extent to which the record retention policy is cost-effective from a risk management perspective.
 - h) Performance audit of the County's approach to collections activities, the role of the Department in establishing Countywide policies relating to collections, and the methods employed to utilize collections processes by different County departments, offices, and courts.
- 9) Conduct a performance audit of the **Office of the Hearing Examiner** to evaluate the Office's policies and protocols for administering the function of the hearing examiner, and an evaluation of the extent to which the office operates in a manner consistent with best practices.
- 10) Conduct a follow-up audit of the **Human Resources Department** to determine whether sufficient progress has been made to ensure the County's human resources management activities are consistent with industry standards; sufficient to ensure compliance with federal, state, and local laws and regulations; and effective in attracting, retaining, and motivating a highly talented, qualified, and effective workforce.
- 11) Conduct a performance audit of the County's processes for the development and administration of labor agreements, including the centralized role of the **Human Resources Department** in labor negotiations, with a focus on the potential inconsistencies between labor agreements and overly cumbersome and bureaucratic administrative processes implemented to address these inconsistencies.

- 12) Conduct a performance audits of the **Human Services Department**, with a particular focus on its contracting practices and related internal controls. In conducting such an audit, consideration may be given to:
- a) Department internal controls over contracting and monitoring practices.
 - b) Subrecipient Compliance and the agency's methods and procedures for monitoring subrecipients.
 - c) Outreach efforts designed to ensure those that are in need are in fact aware of available services.
 - d) Efforts to expand the agency's grant footprint to render the agency less susceptible to fluctuations in grant funding streams.
 - e) Assessment of unmet needs and benchmarking research addressing best practices.
 - f) Performance measurement that goes beyond federal or state mandates and which focus on outcomes, targeting resources to the greatest needs, and incentivizing excellent performance.
 - g) The Department's use of various funding sources, including less restrictive sources (e.g., general fund) and more restrictive sources, to optimize program funding *and* the funding of essential administrative functions.
 - h) The Department's use of data and data analytics in serving its clients.
- 13) Conduct a performance audit of the County's **Department of Information Technology**, a topic generally considered to be a moderate- to high-risk function of local government, which could focus on the following topics:
- a) Cybersecurity and network hygiene;
 - b) Data management;
 - c) Customer service (both workforce and county resident);
 - d) Cost-effectiveness of operations, including contracting and purchasing; and
 - e) Information technology project management policies, processes, and practices, and the consistency of Department's efforts with best practices.
- 14) Conduct a performance audit of the County **Medical Examiner's Office**, with a particular focus on the ongoing modernization of the Office its existing infrastructure, including its new case management system and the physical office, laboratory, and cooler space needs reasonably anticipated for the future.

- 15) **Paine Field** recently transitioned from a general aviation airport to a commercial airport operated by a private operator, and has grown in both complexity and strategic importance since the 2017 Risk Assessment. A performance audit of the Airport could include the following key objectives:
- a. Determining the extent to which the Airport ensures ongoing self-sustainability;
 - b. Evaluating the effectiveness and efficiency of internal controls associated with overseeing and administering a wide range of third-party contracts and agreements;
 - c. Ensuring compliance with federal regulations relating to the use of aviation and non-aviation designated properties;
 - d. Ensuring efficiency in operations, maintenance and planning, public safety, and other airport operations.
 - e. Evaluating the extent to which capital improvement planning and construction project management adhere to best practices
- 16) Conduct a performance audits of the **Planning and Development Services Department**, with a particular focus on the following:
- a) The Department’s recent organizational, technological, process improvements, and cost-recovery efforts implemented over the past several years—particularly as they relate to permitting operations.
 - b) The Department’s Code Enforcement operations, including the methods employed to elicit voluntary compliance and its methods for implementing punitive measures such as citations, fines, and assessments.
- 17) Conduct a performance audit of the County’s **Prosecuting Attorney’s Office**, with a focus primarily related to countywide issues with which the Prosecuting Attorney’s Office intersects, including the following potential audit objectives:
- a) The County’s Record Retention Policy and its application Countywide, and determine the extent to which the Record Retention Policy is cost-effective and consistent with the County’s Risk Management guidelines.
 - b) The County’s Public Records Request policies and protocols, and determine the extent to which practices comply with state law, are consistent with the County’s Risk Management guidelines, and are cost-effective both with respect to the cost of implementing existing practices and the cost of resulting claims.
 - c) The types and prevalence of civil claims addressed by the Office for the purpose of identifying factors within County departments, offices, and courts that may contribute to claims and losses.

- 18) Conduct a performance audit of the operations of the **Public Advocate**, with an emphasis of the Office's role in enhancing the County's engagement with and service to the public, including:
 - a) An evaluation of existing practices as compared to best practices; and
 - b) Opportunities for improvement in how the Office and the County engages with the public, responds to inquiries and complaints, and generally increases accessibility to residents and businesses.

- 19) Conduct a performance audit of the operations of the **Public Works Department**, a program generally considered moderate- to high-risk, primarily because of the amount of public resources allocated to the development and preservation of public infrastructure. Specific audit objectives that present the greatest value to the County include:
 - a) Revenue-Generating Programs and the Department's administration of cost recovery fees, franchise agreements and fees, and other revenue-generating activities.
 - b) Management of the County's Capital Improvement Plan and approach to project management.
 - c) The Department's grant management and administration activities.
 - d) The Department's administration of various franchise agreements (cable, telecom, waste, utilities, etc.), with an emphasis on franchisee compliance, revenue optimization, and the extent to which the agreements are consistent with best and leading practices.

- 20) Conduct a performance audit of the operations of the **Sheriff's Department**, an inherently high-risk function of local government, with a particular focus on the following two objectives:
 - a) Inventory management, including equipment, cash, weapons, evidence, and other sensitive assets;
 - b) The Office's progress toward achieving accreditation; the steps required to achieve full accreditation; and the role accreditation will fulfill in providing external reviews of the Office.

- 21) An evaluation of best practices and alternatives available to the County in the potential implementation of a **Countywide Whistleblower Program**.

- 22) An evaluation of best practices and alternatives in the manner **Countywide Policies and Procedures** are maintained, updated, made available and communicated to all relevant parties, and consistently applied across County offices, departments, and Courts.

- 23) Performance audit of the **Office of Social Justice** to evaluate the structure, organization, and funding of the Office, as a relatively newly created department, and to provide recommendations to better ensure its success.

- 24) Performance audit of the **Office of Recovery & Resilience** to evaluate the structure, organization, and funding of the Office, as a relatively newly created department, and to provide recommendations to better ensure its success.
- 25) Performance audit of the **County's approach to performance measurement** to evaluate existing methods, best practices, and the efforts the County could undertake to better inform stakeholders, policymakers, and the public of the County's performance in carrying out core functions.
- 26) Conduct a performance audit of the operations of the **Treasurer's Office**, an inherently moderate-to-high-risk function of local government, with a particular focus on the following three objectives:
 - a) The overall efficiency of tax administration operations, including billings, collections, and distributions.
 - b) Investment and cash management functions of the Treasurer, including the extent to which investment and cash management activities adhere to best practices and established investment policies.
 - c) Processes surrounding real estate excise taxes, the split responsibilities between the Treasurer and the Auditor, and opportunities for efficiencies.

Audit Topics Raised Subsequent to the Risk Assessment

In addition to the audit topics identified in the risk assessment, it is common for potential audit topics to arise over time. Risk assessments are a starting point. With time, additional audit topics will arise and will take priority over some of those listed here. In part, this is because, when establishing an audit plan, timing is important. It's important to prioritize audit topics that are ripe in the moment—not just those that score the highest in a risk assessment. This could include pressing needs, budgetary questions, recent organizational or management changes, new information technology changes, observed operational problems, or other concerns or interests of County officials. Such instances, when aligned with risk assessments, often present the greatest value at any given point. Below are audit topics raised subsequent to the issuance of the 2021 risk assessment.

- 1) An evaluation of the efficiency of operations within the County Executive and County Council. Specifically, Budget Note 9 states:

Nondepartmental Budget. Council requests funding within General Fund 002, Department 16 Nondepartmental, Program 990 Miscellaneous be used for the purpose of contracting with a consulting professional mutually agreed to by Council and the Executive to perform a staffing efficiency analysis of the Executive Office and Council Office. Assessment will include comprehensive review of job descriptions and duties, functions of positions within each office, and overall staffing requirements of each office.

This is a study that was included as a note in the 2023 adopted budget, but was not initiated during this past year.

Potential Audit Topics for the 2024 Audit Plan

In the fall of 2022, the Performance Audit Committee approved the Performance Auditor's proposal to recommend that the County Council prioritize a performance audit of the County's Human Services Department (Audit #12 above) for inclusion in the *2023 Audit Plan*. Parallel with this, during the County's budgetary process, the County Council expressed an interest in conducting an independent evaluation of the efficiency of staffing within the Executive and Council Offices. This study remains a topic of interest of the County Council, and has been subject of 2024 budget deliberations. Neither project was completed in 2023.

In December 2023, the Performance Audit Committee met to discuss the 2024 Audit Plan. In addition to the two potential audit topics considered in 2023—Human Services and a study of staffing resources within the Executive and Council offices—the Committee noted three additional audit topics for consideration. Specifically, members of the Performance Audit Committee expressed interest in the following three performance audits: Emergency Management, Conservation and Natural Resources (Parke & Recreation, in particular), and the Office of the County Sheriff—with a performance audit of Emergency Management ranking highest in priority.

Based on this, included in this memorandum are scoping documents outlining the proposed objectives, approach, and budget for the following five potential audit topics, which make up the proposed *2024 Audit Plan*:

- 1) Executive & Council Staffing Efficiency
- 2) Human Services
- 3) Emergency Management
- 4) Department of Conservation and Natural Resources
- 5) Sheriff's Office

Project scoping documents are presented in **Appendices A** through **E**.

Appendix A: Audit Scope – Executive & Council Efficiency Study

Propose Audit Engagement

Performance Audit of the Structure and Staffing of the Executive Office and Council Office

Audit Objective

Determine the efficiency and effectiveness of the staffing structures of the Executive Office and Council Office.

Audit Scope

Existing and past staffing structures of both offices, including historical trends over the past five calendar years.

Audit Approach

- Conduct interviews with management and key staff of the Executive Office and Council Office to identify key roles and responsibilities and to gain an understanding of the organizational structure of each office, the functional responsibilities of key personnel and organizational units, and the allocation of workload to such units and personnel.
- Review relevant background documents, such as strategic plans, mission and goals, budget information, performance metrics, annual reports, relevant statutes, and other general information regarding the role, responsibilities, functions, performance, and initiatives of the two offices.
- Review job descriptions and classification specifications for key personnel and, if warranted, initiate the completion of position description questionnaires to gain an understanding of the contemporary roles and responsibilities of staff and management with both offices. Understanding that a classification and compensation study may already be underway, this step may include a review of the work performed by the consultant as it relates to the Executive Office and Council Office.
- Evaluate the organizational structures of each office, including reporting relationships, span of control, and the allocation of staffing resources.
- Conduct benchmark research to gain an understanding of the structures of Executive and Council offices in other similarly situated counties and, possibly, cities.
- Obtain and analyze historical budget and staffing data for both offices.
- Obtain and review the allocation of workload, including workload indicators, output or outcome indicators, and other evidence of the work performed and accomplished with existing staffing resources, and otherwise measure the quantity and necessity of the work performed.
- Assess, given the responsibilities of both offices, what work is and is not accomplished with the positions currently allocated to each office.

Preliminary Proposed Budget

We propose to complete this audit engagement with a budget of \$75,000.

Appendix B: Audit Scope – Human Services

Propose Audit Engagement

Performance Audit of Human Services Grant Administration & Outsourced Services Contract Management Practices.

Audit Objectives

To determine whether the Human Services contract monitoring process effectively supports the achievement of outsourcing objectives.

Audit Scope

Existing practices, including a review of activities during the five Fiscal Years 2019-2023.

Audit Approach

- Interview Human Services management and key staff and review pertinent background information, applicable state laws, local ordinances, policies, and procedures to identify core responsibilities and functions of programs offered, including contractors hired, contract management practices, and significant activities designed to carry out these functions.
- Interview service providers to gain an understanding of services provided, processes and controls in place, organization structure, staffing, and workload.
- Review written policies and procedures for monitoring and tracking work performed by contractors for outsourced services.
- Assess performance metrics used and how the department measures its effectiveness in meeting the goals and objectives of programs offered.
- Review results of any customer satisfaction or public outreach efforts to assess customer service, public perception, and achievement of outsourcing objectives.
- Select a sample of outsourced service contracts for review.
 - Determine compliance with contract terms and conditions, performance requirements, and reporting.
 - Select a sample of invoices for testing to determine whether amounts invoiced are within contract limits and rates, services charged are allowable, invoices are supported by underlying documentation such as timesheets, and invoices were approved by authorized County personnel prior to payment.

Preliminary Proposed Budget

We propose to complete this audit engagement with a budget of \$75,500.

Appendix C: Audit Scope – Emergency Management

Propose Audit Engagement

Performance Audit of the Department of Emergency Management

Audit Objective

To identify potential opportunities for improvement that can be made within the Department of Emergency Management to better ensure the County is prepared for, can respond to, and recover from disaster.

Audit Scope

Existing practices, including a review of activities during Fiscal Years 2019-2023.

Audit Approach

- Interview Department management and key staff and review pertinent background information, applicable state laws, local ordinances, policies, and procedures to identify core responsibilities and functions related to the Department.
- Identify best practices for emergency management at the local government level, including the Emergency Management Accreditation Program, National Preparedness Guidelines, and Comprehensive Preparedness Guide.
- Obtain and review the Department's policies and procedures, performance measures, customer surveys, strategic planning documents, and recent accreditation artifacts.
- Review training records of Department staff and volunteers.
- Request and review public education plans and documentation of public outreach efforts.
- Evaluate grant management efforts, including the recording, tracking, and monitoring grant funds.
- Review plans for emergency communication between County departments and methods for communicating with the public during an emergency.
- Perform site visits and walk-through key business processes, and map out the "as is" business processes of the department and identify potential administrative efficiencies.
- Evaluate the accreditation process recently undergone by the Department, which was achieved in January 2023, and identify those activities of the Department's operations covered by the accreditation and those that were not; evaluate those areas not covered during the accreditation process for efficiency and effectiveness.
- Review the Department's responses to prior incidents, its assessments of lessons learned, and whether continued opportunities for improvement exist.

Preliminary Proposed Budget

We propose to complete this audit engagement with a budget of \$67,250.

Appendix D: Audit Scope – Conservation & Natural Resources

Propose Audit Engagement

Performance Audit of the Department of Conservation & Natural Resources

Audit Objective

To evaluate the overall efficiency and effectiveness of the structure and organization of the Department's consolidation of previously existing departments, divisions, and programs.

Audit Scope

Existing practices, including a review of activities between the creation of the Department through the end of 2023.

Audit Approach

- Interview Department management and key staff and review pertinent background information, applicable state laws, local ordinances, policies, and procedures to identify core responsibilities and functions related to the Department.
- Perform site visits and walk-through key business processes.
- Identify efficiencies gained through the consolidation, including the extent to which administrative processes have been consolidated to reduce redundancies.
- Map out the “as is” business processes of the department and evaluate the extent to which key business processes are integrated, formalized, and efficient.
- Assess the overriding mission and purpose of the Department and the interdependencies that exist between the divisions and programs within the consolidated department, as well as those between the Department and other county offices, departments, and courts.
- Ascertain the extent to which the Department was established in a manner best suited to achieve success, and whether opportunities for improvement exist.

Preliminary Proposed Budget

We propose to complete this audit engagement with a budget of \$75,000.

Appendix E: Audit Scope – Sheriff’s Office

Propose Audit Engagement

Performance Audit of the Systems of Internal Control within the Sheriff’s Office

Audit Objective

To evaluate the overall efficiency and effectiveness of the structure and organization of the Department’s consolidation of previously existing departments, divisions, and programs.

Audit Scope

Existing practices, including a review of activities during Fiscal Years 2021-2023.

Audit Approach

- Interview management and key staff and review pertinent background information, applicable state laws, local ordinances, policies, and procedures to identify core responsibilities and functions related to the Office.
- Review organizational charts to understand the Office’s structure and control environment, as well Gain an understanding of cash handling policies and procedures within the Police Department.
- Obtain and review relevant County Codes, ordinances, and resolutions, and executive directives, and understand the systems of internal control in place to ensure compliance with such requirements.
- Assess grant-related activities and records.
- Identify funds and accounts over which the Department has fiduciary responsibility, including all bank accounts and cash in the control of the Office.
- Assess reliance on outside contractors and service providers.
- Assess the Office’s controls over assets, including fixed and controlled asset, evidence held, inventory listings and procedures regarding asset controls, procedures related to the acquisition, storage, and disposal of seized and forfeited assets.
- Evaluate any activities of the Office to collect monies.
- Identify other administrative functions of the Office and assess the systems of internal control designed to prevent fraud, waste, and abuse, and to ensure appropriate use of County resources.

Preliminary Proposed Budget

We propose to complete this audit engagement with a budget of \$80,000.