

OFFICE OF THE COUNTY PERFORMANCE AUDITOR

2023 AUDIT PLAN

JANUARY 17, 2023

Prepared by:
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Consulting

2023 AUDIT PLAN

- The development of the 2023 Audit Plan consisted of the following steps:
 - Consideration of the *2021 Universal Risk Assessment* and the *2022 Audit Plan*.
 - Solicitation of input from County officials and the Performance Audit Committee regarding potential audit topics.
 - Identification of potential audit topics, including the development of a proposed scope, objective, audit approach, and budget for each topic.
 - Prioritization of potential audit topics into the audit plan.
 - The Performance Audit Committee advises the performance auditor on the development of the annual audit plan and prioritization of audit topics [County Code §2.700.040(2)(a)]
 - We identified 25 potential audit topics, prioritized 12 topics for the *2023 Audit Plan*, and proposed one (1) audit engagement for the upcoming year.

2023 AUDIT PLAN

- A.1. Court Diversion Programs**
- A.2. Countywide Grant Administration Practices**
- A.3. Countywide Public Records Practices**
- A.4. Countywide Construction Management Practices**
- A.5. Department of Human Services' Grant and Contract Management Practices**
- A.6. Countywide Compliance with Procurement and Contracting Requirements**
- A.7. Countywide Approach to Performance Measurement and Reporting**
- A.8. Countywide Franchise Fee Oversight and Administration**
- A.9. Administration and Management of New County Departments and Offices**
- A.10. Paine Field Concessions and Leases**
- A.11. County's Facilities Maintenance Program**
- A.12. County's Court System**

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Proposed Audit Engagements

Project	Proposed Budget
Department of Human Services' Grant and Contract Management Practices (No. A.5 in the <i>2023 Audit Plan</i>)	\$75,500
<i>2024 Audit Plan</i>	\$4,500
Total	\$80,000

Office of the County Performance Auditor

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