



OFFICE OF  
INTERNAL AUDIT

**To:** County Audit Committee, Nick Lelack, Department Heads and Elected Officials

**From:** David Givans – County Internal Auditor

**Date:** 6/17/25

The Audit Committee adopted the following audit project plan at the June 13, 2025 meeting.

**Fiscal Year 2026 and 2027 INTERNAL AUDIT PROJECT PLAN**

**CARRYOVER PROJECTS**

Status	Audit Description
<i>In process/ Carryover (FY 24 / FY25)</i>	1. <b>Work in process: Election Controls</b> (~350 hrs) 2. <b>Work in process: Sheriff Auto and Body Cameras</b> (~430 hrs) 3. <b>Work in process: Houselessness Response</b> (~250 hrs) 4. <b>Recruitment and Retention</b> (~450 hrs)

**NEW PROJECTS (by estimated fiscal year)**

Status	Timing	Area / Audit Description
	<b>FY 26</b>	5. <b>Integrated Audits</b> (~300 hrs.) 2 audits Information Technology Department (~150 hrs), Solid Waste Department (~150 hrs)
	<b>FY 26</b>	6. <b>Finance Department Procurement</b> (~200 hrs)
	<b>FY 26</b>	7. <b>Facilities Department Courthouse Reconstruction post- construction</b> (~400 hrs)
	<b>FY 27</b>	8. <b>Integrated Audits</b> (~1500 hrs) 1 audit Community Development (~150 hrs)
	<b>FY 27</b>	9. <b>Natural Resources Wildfire</b> (~300 hrs)
	<b>FY 27</b>	10. <b>Performance Measures (Administration and Countywide)</b> (~300 hrs)

Status	Timing	Area / Audit Description
	<b><i>FY 27</i></b>	<b>11. Finance Department Transient Room Tax (Use and/or collection) (~300 hrs)</b>
	<b><i>FY 27</i></b>	<b>12. Road Department Integrated and Services to Outside Agencies (~400 hrs)</b>

NOTES:

- Plan may be adjusted should there be a transition of an elected office.
- The scope of audits will be adapted to more closely align with hours anticipated.