



Buncombe County, North Carolina Internal Audit Plan Fiscal Year 2021

The Internal Audit Charter requires Internal Audit to present an annual audit plan to the Audit Committee for approval. Plans are prepared on a fiscal year basis. The Internal Audit Department was in the beginning stages of the annual countywide Risk Assessment when the COVID-19 pandemic began. As this annual process drives the Internal Audit Plan, it had to be postponed. The Internal Audit Department has two staff (the IA Director and one auditor). The auditor was reassigned full-time to the Emergency Services Department from March 2020 through July 2020, and the Internal Audit Director was assigned additional duties in response to the County's COVID-19 efforts.

The Internal Audit Department resumed the countywide Risk Assessment work in October 2020, after spending time catching up from the reassignments. The Risk Assessment work also came during countywide Business Planning (supporting the Strategic Plan), the start of the Fiscal Year 2022 budget process, and other projects.

This notice is to inform the public and other stakeholders of Internal Audit's intent of remaining plans for Fiscal Year 2021.

- Complete the countywide Risk Assessment, which will be used to build the Fiscal Year 2022 Internal Audit Plan
- Train County Departments on COSO, the internal control framework adopted by the Buncombe County Board of Commissioners
- Continue to administer and investigate all reports that are received internally and externally, as required by the Buncombe County Personnel Ordinance
- Procurement Card Policy Compliance Audit
- Ongoing COVID-19 Support (Vaccine team participation, etc.)
- Ongoing participation in management workgroups (in advisory capacity), such as:
 - Management Advisory Group
 - Department Director Meetings
 - RACE for Equity Co-Design Team
 - Employee Offboarding Workgroup
 - IT and Data Security Workgroup
 - Strategic Plan focus groups
 - Grants Team Workgroup