

**Buncombe County
Internal Audit Plan
Fiscal Year 2020**

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.

This plan is for fiscal year 2020. This audit plan is a tool for planning the use of audit resources, but is subject to change throughout the year as the need arises. Therefore, some projects herein may not be conducted during the year and other projects may be added. Any significant change from the plan will be reported to the Audit Committee.

Projects for Fiscal Year 2020

- Continue to provide information for state and federal investigators related to their investigation of former County Manager
- Platform Migration for Ethics Hotline (Required Change)
- Support management's implementation of the COSO Internal Control-Integrated Framework
 - Update risk assessment when COSO implementation is completed by management
- Analysis of Workday internal controls – Ongoing project
- Establish Fraud and Internal Control Workgroup and Education Program
- Audits
 - EMS Medication Inventory Audit
 - Sheriff – Evidence Room Follow-Up
 - Procurement Card Policy compliance
 - Public board procedural compliance

Ongoing activities

- Ethics Hotline Administration and Investigation
- Let's Talk Oversight
- Senior Leadership Team
- Information Security and Privacy Governance Team
- Public record request response vetting