

Minutes of Buncombe County Audit Committee
March 2, 2021
9:00 AM
Virtual Meeting via Zoom

Members Present: Chairperson Kendra Ferguson, Commissioner Robert Pressley, Commissioner Al Whitesides, Dr. Glenda Weinert, Danny Yelton and Mike Knepshield

Members Absent: Larry Harris

County Staff Present: Trisha Burnett, Kelly Houston, Michael Frue, Terri Orange, Don Warn, Becki King

Others Present: Chris Kessler, CLA

The Audit Committee Chairperson, Kendra Ferguson, called the meeting to order at 9:04 AM.

Review of Remote Meeting Rules – County Attorney Michael Frue

County Attorney Michael Frue gave instructions to the Audit Committee on how to conduct the meeting remotely and still maintain compliance with public board meeting requirements.

- REFERENCE: North Carolina Session Law 2020-3, Section 4.31.
- Summary of differences between remote meetings and in-person meetings
 - Each voting member must state his/her name prior to bringing forth a motion or seconding a motion.
 - Mr. Frue recommends that each person state his/her name prior to speaking.
 - The Chairperson is required to conduct a roll call vote.
 - The Committee must allow public comment if there are any attendees who wish to make comments at the designated time for public comment.

Mr. Frue will also remain on the remote meeting of the Audit Committee to ensure compliance with procedures and to answer any procedural questions that may arise.

Review and Approval of Meeting Minutes – Chairperson Ferguson

The January 19, 2021 meeting minutes were presented and reviewed.

Dr. Glenda Weinert moved to approve the minutes as presented. Commissioner Al Whitesides seconded the motion. By roll-call vote of the six Audit Committee members in attendance, the motion passed unanimously.

Fiscal Year 2020 External Audit Presentation – Chris Kessler

Chris Kessler with the external financial audit firm CLA attended to present the Fiscal Year 2020 financial audit. The presentation has been attached to the minutes. Chairperson Kendra Ferguson asked Mr. Kessler if there was any need for a discussion between CLA and the Audit Committee without management being present. Mr. Kessler responded no. He commented that if there is a need to communicate with governance, CLA would/will reach out at that time. Mr. Kessler also commented that CLA is available to governance, should governance have any questions or concerns to discuss with them.

Below is a summary of key points made by Mr. Kessler:

- The audit went well, especially given the remote-nature of the work due to the COVID-19 pandemic.
- CLA has a dedicated team to government audits.
- CLA issued an unmodified (clean) opinion.
- The Finance Department was responsive and helpful. 2020 was a challenging year with the COVID-19 pandemic, staffing during the pandemic, new federal funding, and the Buncombe County team did well.
- Delays in the audit were due to waiting on OMB to issue guidance related to pandemic funding, which was issued in late December.
- The County worked a lot of long nights and weekends to meet the revised deadline of January 31st.
- CLA leveraged technology and did not see many changes to processes and procedures from the internal control standpoint.
- There were no financial statement findings.
- There was one audit finding related to the Single Audit.
 - Significant deficiency = Due to reports being filed past the due date related to the state lottery program and capital projects with schools.
 - Commissioner Whitesides inquired on if this information was coming from the schools or from Buncombe County.
 - Finance Director Don Warn explained that it is a process that relies on both parties. Buncombe County relies on the information from the schools about when capital projects are closed; however, Buncombe County was not following up with the schools to check on the status of ongoing projects. The Buncombe County Finance Department has implemented a process to minimize the risk of this finding recurring. Mr. Warn also commented that the state does not notify when reports are late.
- Mr. Kessler emphasized that formalizing procedures is helping Buncombe County improve and decrease findings.
- Mr. Kessler stated that in Fiscal Year 2021, the new audit contract, as required by the State of North Carolina, would require the governing body to formalize a response to findings.
- Mr. Kessler provided an overview of financial position and comparison to peer counties.
- Mr. Kessler finalized the presentation by mentioning the following items for the County to focus on for Fiscal Year 2021:
 - Pandemic funding from the federal government
 - CLA recommends documenting everything, including why a transaction has a pandemic purpose. It may be a few years before federal or state audits, and decisions and rationalizations will need to be documented.
 - Economic slowdown affects governments in a lag.
 - GASB implementations were postponed due to the pandemic, but are now progressing forward.

Mr. Kessler and Chairperson Ferguson asked the Audit Committee if there were any questions or comments. Committee member Danny Yelton stated that this was a fantastic presentation and year given the challenges. He thanked CLA and the Buncombe County Finance Department for their hard work and dedication. Chairperson Ferguson echoed those statements, and again expressed her appreciation for the Finance Department. Mr. Warn added that the Finance Department participated in standing up the Emergency Operations Center (EOC) during the pandemic, so that was another challenge they faced during this year.

Commissioner Al Whitesides moved to approve the Fiscal Year 2020 audit report as presented. Danny Yelton seconded the motion. By roll-call vote of the six Audit Committee members in attendance, the motion passed unanimously to recommend to the Board of Commissioners.

Fiscal Year 2021 Audit Contract – Finance Director Don Warn

Mr. Warn presented the Fiscal Year 2021 audit contract to the Audit Committee for approval. Below is a summary of key points:

- In Fiscal Year 2021, the Governing Body will be required to provide a response to any findings.
- The cost for Fiscal Year 2021 is \$ 130,860.00, which is an approximately 2% increase.
 - Chairperson Ferguson inquired on if the 5% technology and client support fee (in the engagement letter) was included in the \$ 130,860.00, or if the 5% fee was additional to the \$ 130,860.00. Mr. Warn stated that it was included in the \$ 130,860.00 fee.
- Chairperson Ferguson stated that she had reviewed the audit contract and engagement letter, and asked if the Committee members had any questions or concerns.

Dr. Glenda Weinert moved to approve the Fiscal Year 2021 audit contract as presented. Commissioner Robert Pressley seconded the motion. By roll-call vote of the six Audit Committee members in attendance, the motion passed unanimously to recommend to the Board of Commissioners.

Mr. Warn stated that the audit contract would go to the Board of Commissioners in 2 weeks. Chairperson Ferguson and Internal Auditor Kelly Houston will arrange a time to meet to obtain Chairperson Ferguson's signature.

Internal Audit Governance Documents – Chairperson Ferguson

Chairperson Ferguson presented the draft governance documents to the Audit Committee, which had been emailed to each member prior to the meeting for review. The three documents are the Audit Committee Charter, the Audit Committee Bylaws, and the Internal Audit Charter. She stated that this project came forward in Fall of 2020 after Internal Audit staff discovered misalignment with the documents with each other, with the Buncombe County Personnel Ordinance, and with industry best practices. Internal Audit Director Trisha Burnett began the draft work of the documents by highlighting the areas that were out of alignment with other documents, and by cited the sources for each area. At that time, a subcommittee was formed consisting of Chairperson Ferguson, Commissioner Whitesides, and Commissioner Pressley to review the drafts and make decisions on areas that needed authoritative direction. Internal Audit Director Trisha Burnett stated that there was a disconnect between the expectations of management and the Personnel Ordinance in relation to Internal Audit's authority and responsibility with investigations, and aligning these documents would also assist in clarifying the roles and responsibilities.

Chairperson Ferguson provided a brief overview of what each document is:

- **Audit Committee Charter:** This document defines the purpose, authority, and responsibility of the Audit Committee, which is assisting the Board of Commissioners with oversight over the external audit, the Internal Audit Department, and management's responsibility over risks and controls.
- **Audit Committee Bylaws:** This document defines the procedures, the "how to" of the Audit Committee.
- **Internal Audit Charter:** This document defines the purpose, authority, and responsibility of the Internal Audit Department, including defining audit and nonaudit services.

Some general comments on the proposed changes to the three governance documents are summarized below:

- **Risk Management:** The Board of Commissioners adopted the COSO internal control framework in October 2017; however, there has not been significant progress in implementation. Ms. Burnett would like to continue training departments, as well as the Audit Committee and the Board of Commissioners, to assist with getting staff and governance familiar with COSO.
- **Budget:** Chairperson Ferguson stated that for several years now, County management had not approved the budget that had been approved by the Audit Committee for the Internal Audit Department. The

revision agreed upon by her, Commissioner Pressley and Commissioner Whitesides is to require the County Manager to provide a written statement or presentation to explain the difference between what the Audit Committee approved and what County management approved. Chairperson Ferguson commented that in not approving the budget, Internal Audit is not getting the resources to do the job that the Audit Committee is asking them to do.

- Senior Attorney Michael Frue asked about the mechanics of this proposal. Chairperson Ferguson explained this requirement is formalizing the process to report to the Audit Committee what was not funded and why it was not funded. Mr. Frue commented that this would be acceptable so long as the Commissioners on the Audit Committee (Commissioner Pressley and Commissioner Whitesides) recommends to the Board of Commissioners to direct this requirement of the County Manager instead of the directive coming from the Audit Committee. Mr. Frue also commented his understanding that independence from management is a necessity for the Internal Audit Department.

The Audit Committee Charter was reviewed and no further questions remained. [NOTE: At 10:15, Committee member Mike Knepshield departed the meeting for another commitment.]

Dr. Glenda Weinert moved to approve the Audit Committee Charter as presented. Danny Yelton seconded the motion. By roll-call vote of the five Audit Committee members in attendance, the motion passed unanimously to recommend to the Board of Commissioners.

The Audit Committee Bylaws were reviewed. Chairperson Ferguson stated there were no significant changes, other than grammar and formatting. This document outlines the membership, meetings and procedures of the Audit Committee. Mr. Frue stated that he could revise the bylaws to be shorter if the Audit Committee desired. Chairperson Ferguson stated she liked the bylaws detailed, in the event these detailed procedures are ever needed.

Commissioner Al Whitesides moved to approve the Audit Committee Bylaws as presented. Commissioner Robert Pressley seconded the motion. By roll-call vote of the five Audit Committee members in attendance, the motion passed unanimously to recommend to the Board of Commissioners.

The Internal Audit Charter was reviewed. Chairperson Ferguson reiterated that this document clearly defines the vision, mission, professional standards, purpose and authority of the Internal Audit Department, including the authority of full access to all records to perform job duties. She also reiterated that County management is responsible for controls, risk management, and governance, while Internal Audit audits these. Chairperson Ferguson explained how the changes define the various audit and nonaudit services, including the alignment of investigations with the Buncombe County Personnel Ordinance. Defining these services is necessary to maintain independence for the Internal Audit Department and staff.

Ms. Burnett inquired on the Audit Committee's position of Internal Audit's authority with external non-profit agencies that receive Buncombe County funding. She asked if the Committee is in agreement with Internal Audit having authority in this area. Chairperson Ferguson stated that it was important to provide Internal Audit with the authority to participate in reviews and audits of these situations where outside agencies are receiving general fund dollars. She also reiterated that Internal Audit staff have a unique skillset that is unlikely found in other County staff that is needed when performing this kind of work. Chairperson Ferguson also cautioned the County in this area, as funding external non-profits with general fund dollars is elective Buncombe County spending. Commissioner Whitesides commented that this situation was unique because the County owns the facility. Mr. Frue stated that he reviews applications for non-profit funding, and there are a lot. He also stated that Internal Audit staff know the line on when to contact Law Enforcement.

Chairperson Ferguson also reiterated the requirement for Internal Audit to report to the Audit Committee regularly, including a case-by-case basis with the Audit Subcommittee.

Commissioner Robert Pressley moved to approve the Internal Audit Charter as presented. Commissioner Al Whitesides seconded the motion. By roll-call vote of the five Audit Committee members in attendance, the motion passed unanimously to recommend to the Board of Commissioners.

Fiscal Year 2022 Internal Audit Budget Update –Trisha Burnett

Ms. Burnett provided a budget update to the Audit Committee. In the Fiscal Year 2021 budget, County management had deferred the request for Audit Management & Data Analytics software and one Internal Audit position due to the uncertainty of COVID-19, and its effects on County sales and property tax revenue. However, County management reassessed some of the various priorities put on hold in June 2020, and has included the Audit Management & Data Analytics software in a budget amendment to be presented to the Board of Commissioners tonight (March 2, 2021) for Fiscal Year 2021. This is a huge milestone for the Internal Audit Department, and will assist in the efficiency and effectiveness at which Internal Audit staff can meet the expectations of stakeholders. Ms. Burnett expressed her gratitude for County management and the Audit Committee for identifying this is a high priority need.

The software will have annual costs, which does not change for the request submitted for Fiscal Year 2022. The other two new requests for Fiscal Year 2022 are two Internal Audit staff positions – one IT auditor with the CISA expertise, and an entry-level auditor. These items were presented to the County Manager and that presentation went well. Ms. Burnett does not yet know the status of these requests.

[NOTE: At 10:50, Committee member Dr. Glenda Weinert departed the meeting for another commitment.]

Internal Audit Update – Internal Audit Director Trisha Burnett and Internal Auditor Kelly Houston

Ms. Burnett went through the quarterly report prepared for the Audit Committee, which is a high-level overview of Internal Audit activities from the last meeting through today. A copy of this report is included with the meeting minutes.

In Ms. Houston's work with Emergency Services, Ms. Burnett explained that a Memorandum of Understanding was in placed and signed by the appropriate parties to ensure that management understood their responsibility over the work Ms. Houston was doing for them. Ms. Burnett stated that this work is also beneficial to Internal Audit in that we are learning more about high-risk processes in the County. Both Ms. Burnett and Ms. Houston have been spending the majority of their time on two high-priority investigations – one with an external non-profit that receives County funding and the other being an internal investigation.

Ms. Burnett stated that the annual risk assessment is close to completion; however, final work is pending due to dependence on the outcomes of the software implementation and knowing what Internal Audit's staffing will be in Fiscal Year 2022. Chairperson Ferguson asked if the risk assessment and proposed audit plan will be ready to present at the June 2021 Audit Committee meeting, and Ms. Burnett stated that they would be because Internal Audit should know the outcomes of those two pending items prior to then.

Ms. Houston gave a brief summary to the Audit Committee of the nature of Fiscal Year 2022 Employee Ethics Report Line reports and their status. The summary is attached to the meeting minutes. Chairperson Ferguson noted there were several reports regarding pay inequity and hiring irregularities. Ms. Burnett and Mr. Frue explained that the County was in the final stage of the comprehensive compensation study and it is expected to be completed by the end of the calendar year.

Public Comment

Chairperson Ferguson inquired if there were any members of the public in attendance on the virtual meeting. Ms. Houston reviewed the “panelist” and “attendee” list. There was one person on the “attendee” list, who stated via the “chat” function he/she did not wish to participate in public comment.

Meeting Schedule Reminder for Calendar Year 2021

The following dates are for scheduled meetings of the Audit Committee for calendar year 2021:

- Tuesday, June 1, 2021 at 9:00 AM
- Tuesday, October 19, 2021 at 9:00 AM
- Tuesday, December 7, 2021 at 9:00 AM

A determination on meeting location will be made based on the status of the COVID pandemic and communicated to the Committee members, staff and public via email and public-facing website. Tentatively, the plan is to resume in-person meetings in June 2021.

Each of these proposed meeting dates aligns with regularly scheduled meeting dates for the Board of Commissioners. If an Audit Committee meeting is needed outside of the adopted regular schedule, it will be advertised in accordance with special meeting requirements.

Other News – Chairperson Ferguson

Chairperson Ferguson thanked the Audit Committee and staff for sticking out the longer-than-expected meeting today.

Adjournment

Danny Yelton moved to adjourn the meeting at 11:10. Commissioner Robert Pressley seconded the motion. By roll-call vote of the four Audit Committee members in attendance, the motion passed unanimously. The March 2, 2021 Audit Committee meeting was adjourned at 11:10 AM.



Buncombe County
Presentation of 2020 Audit Results
March 2, 2021

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HISTORY 60+ years in business	FINANCIAL STRENGTH \$1.1 billion in revenue	LOCATION More than 130 Locations nationwide
RESOURCES 7,400+ employees	NATIONAL Among the nation's leading professional services firms	INDUSTRY DRIVEN We serve 4,150+ Governmental entities

including nearly 400
state and local government
professionals

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Create Opportunities

CLA exists to create opportunities — for our clients, our people, and our communities.

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Audit Services Performed

Financial Statements

- Audit of the County's Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2020, in accordance with *Government Auditing Standards*

Federal Compliance

- Single Audit in accordance with Uniform Guidance and the State Single Audit Implementation Act
- Includes audit of the Schedule of Expenditures of Federal Awards and certification of the Data Collection Form

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Reports to be Delivered

Independent Auditors' Report	Report on Internal Control Over Financial Reporting and On Compliance And Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> (Yellow Book Report)	Independent Auditors' Report on Compliance For Each Major Federal and State Program, Report on Internal Control Over Compliance, and Report on the Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and State Single Audit Act (Single Audit Report)	Governance Communication
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- ## Required Communications to Governance
- **Auditors' Opinion on Financial Statements**
 - Unmodified opinion
 - Emphasis of Matter Paragraph
 - o Other Post-Employment Benefits Liability - Change in Accounting
 - **Auditors' Opinion on Compliance**
 - Unmodified opinion
 - **Scope and timing of audit proceeded as planned**
 - **Significant accounting policies**
 - In accordance with generally accepted accounting principles and consistent with industry practices and standards
 - **Significant estimates within the financial statements**
 - Landfill post-closure liability
 - Pension liability
 - Claims liability
 - OPEB liability
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- ## Required Communications to Governance
- **No material audit adjustments**
 - **Uncorrected misstatements**
 - Litigation settlement
 - Impact of prior year accrual adjustments
 - **No difficulties encountered in performing the audit**
 - **No disagreements with management**
 - **Management was very cooperative, helpful, and professional during the audit process**
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- ## 2020 Impact
- **State of North Carolina Local Government Commission extended audit submission deadline to January 31, 2021**
 - **The Federal Office of Management and Budget (OMB) extended single audit deadlines**
 - **OMB did not issue audit guidance (Compliance Supplement) for the Coronavirus Relief Fund until late December**
 - **GASB delayed standards by 1 year**
 - GASB 84 *Fiduciary Funds* now required for FY2021
 - **The County's processes and procedures for year-end close were impacted**
 - **CLA's audit leveraged technology in an effective manner to complete the County's audit**
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Audit Approach Summary

- We have assessed the following areas to be of higher audit risk:
 - Overall internal control environment and management override of controls
 - Remote and in-person during pandemic
 - Payables and cutoff of accruals
 - Procurement, contracts, and purchasing cards
 - Information technology control environment
 - Revenue recognition - cutoff, classification, collectability
 - Grant compliance
 - Coronavirus Relief Fund
- Areas where findings were noted in the 2019 audit were assessed at higher risk until the findings are resolved



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Financial Statement Reported Findings



- None reported
- Suggestions and comments related to process improvements were made verbally to County management. None rose to a level of reportable finding.

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Single Audit Results

- Major Federal Programs Tested**
 - Coronavirus Relief Fund
 - Formula Grants for Rural Areas and Tribal Transit Program
 - Low-Income Home Energy Assistance
 - Medicaid Cluster
- Major State Programs Tested**
 - Public School Building Capital Fund – Lottery Proceeds
 - Juvenile Crime Prevention Council Programs
 - One North Carolina Fund Program

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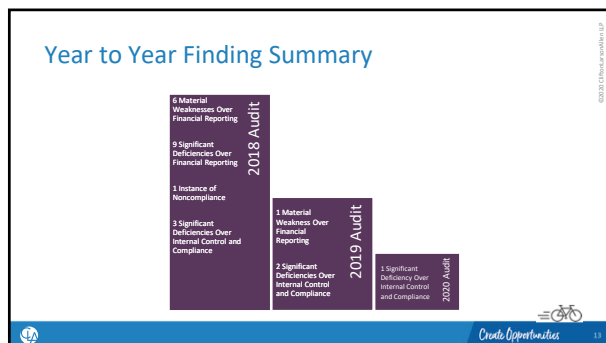
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Single Audit Results

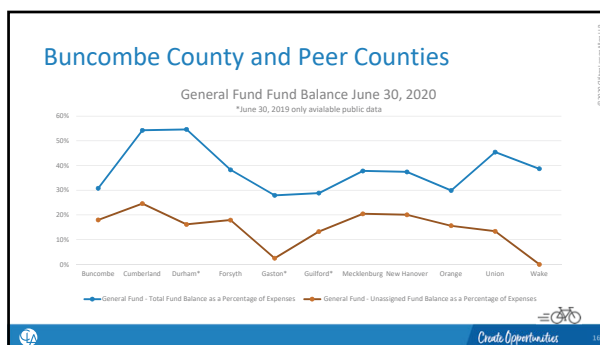
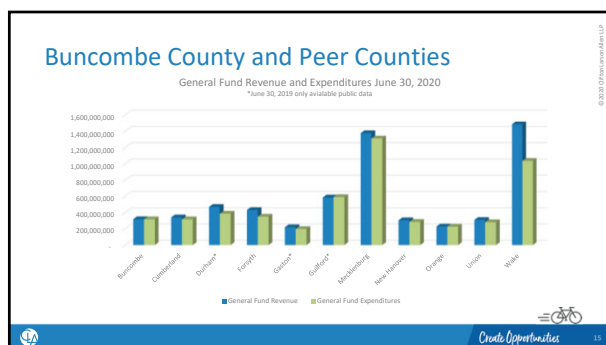
- Single Audit Reports Issued**
 - Independent Auditors' Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance, In Accordance With OMB Uniform Guidance and the State Single Audit Implementation Act
 - No reported items of noncompliance
 - Independent Auditors' Report on Compliance for Each Major State Program and Report on Internal Control Over Compliance, In Accordance With OMB Uniform Guidance and the State Single Audit Implementation Act
 - One significant deficiency and instance of noncompliance noted for the Public School Building Capital Fund program
 - 2020-001 – Reporting – Timely Filing of Compliance Reports

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- ### Highlights of Financial Position as of June 30, 2020
- **Management's Discussion and Analysis – Pages 6 through 16**
 - **General Fund Financial Statements – Pages 22 and 24**
 - Total Fund Balance of \$97.8 million
 - Components of Fund Balance:
 - Total Nonassignable Fund Balance of \$0.06 million
 - Total Restricted Fund Balance of \$25.8 million
 - Total Committed Fund Balance of \$25.6 million
 - Total Assigned Fund Balance of \$12.7 million
 - Total Unassigned Fund Balance of \$53.7 million
 - Increase in Fund Balance of \$2.5 million
 - **General Fund Schedule of Revenue, Expenditures and Changes in Fund Balance – Budget to Actual**
 - Revenues were \$2.0 million above budget
 - Expenses were \$19.1 million less than budgeted
 - Increase in Fund Balance was \$2.5 million compared to a budgeted decrease of \$15.5 million
 - Budget to Actual Schedule is found on page 26 of the financial statements



2021 and Beyond

- **GASB delayed standards by 1 year**
 - GASB 87 Leases now required for FY2022
- **CARES Act Funding**
 - Compliance and documentation
 - Additional and **significant** single audit testing in 2021
- **Continued pandemic impact**

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Questions?

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Internal Audit Department Audit Committee Report

Quarterly Report – March 2021

TABLE OF CONTENTS

SUMMARY 2

AUDIT PROJECTS..... 3

NONAUDIT PROJECTS 4

ADMINISTRATIVE..... 5

SUMMARY

The Internal Audit Department ("Internal Audit") provides this report to assist the Audit Committee with their oversight responsibilities for Internal Audit.

Highlights since the last Committee meeting include continued work performed by Internal Audit towards completion of a County-wide risk assessment in order to appropriately prioritize projects for next fiscal year. Internal Audit has also worked with Human Resources to develop consistent policies and procedures for investigative projects where coordination is requirement. Finally, Internal Audit has worked with an internal subcommittee to revise governance documents.

If there are any questions regarding the content of this report, I am available for discussion. Thank you for your public service and your continued support of Internal Audit.

AUDIT PROJECTS

Internal Audit performs audit projects in accordance with generally accepted government auditing standards (GAGAS), issued by the Government Accountability Office's Comptroller General of the United States. These standards provide guidance to Internal Audit regarding qualifications of staff, requirements for systems of quality control and peer review, as well as planning, conducting, supervising, documenting, and reporting on audits.

COMPLETED PROJECTS

There were no completed audit projects since the previous Committee meeting.

PROJECTS IN PROGRESS

Annual Risk Assessment

Internal Audit began working on the annual risk assessment prior to the COVID-19 pandemic. As a result of staff reassignments and other priorities, this project was put on hold. The purpose of the risk assessment is to assist Internal Audit in prioritizing the FY22 projects. There are various sources being used by Internal Audit to provide additional information for this process. One source includes interviews with department heads and specifically identified staff. To date 24 department heads and specific staff have been interviewed, while 10 remain. There were 4 department heads that did not respond to requests to schedule a Risk Assessment interview with their departments.

This project is not yet completed. This is due to several factors, including uncertainty regarding resources that will be allocated based on the budget request for FY22, a project ask of Internal Audit that will benefit the risk assessment information, and two priority investigations.

PLANNED PROJECTS

As a result of the additional projects described above, Internal Audit will likely not have an opportunity to complete any planned projects prior to the fiscal year end. By fiscal year end, there will be an approved audit plan in place from which Internal Audit will work.

NONAUDIT PROJECTS

Internal Audit performs nonaudit projects as appropriate under GAGAS standards. Because of strict independence and objectivity requirements identified by these standards for staff, Internal Audit only performs certain nonaudit functions. In addition, per the Personnel Ordinance, Internal Audit has been given primary responsibility for all investigations of illegal or unethical behavior across the County.

Investigations

Internal Audit has received the following requests for investigative services during the current fiscal year. Of these, 13 are complete, 10 are in progress, and 7 have been managed by Human Resources. Internal Audit works in partnership with Human Resources, per the Buncombe County Personnel Ordinance, to ensure 3rd Party Hotline complaints related to personnel matters are addressed. The Human Resources Department also utilizes the Ethics Point software for managing complaints that come directly to their office; Internal Audit does not have access to these files.

Reporting Sources for FY21 Investigative Services	
3rd Party Hotline	17
Direct to Internal Audit	6
Direct to Human Resources	7
Grand Total	30

It is common for a County our size to have an active hotline. Internal Audit intends to work with leadership on additional ways to market this tool. In addition, Internal Audit intends to work to inventory other reporting mechanisms that may exist within the County, and explore a centralized methodology for lodging complaints.

Process Reviews

Process review projects will be performed at management's request. This is an area that Internal Audit has emphasized and pursued heavily. As opportunities arise, Internal Audit offers this service. There have been none requested or completed since the last Committee meeting.

Training

Internal Audit has developed a training series on the COSO Internal Control Framework to be offered through the professional development initiatives in Human Resources. There have been none requested or completed since the last Committee meeting.

Coordination

These services include coordination and facilitation for external auditing or monitoring agencies.

ADMINISTRATIVE

Departmental Administrative Duties

Internal Audit also performs administrative work as part of its ongoing work. Internal Audit has completed the Fiscal Year 2022 budget request through both the Audit Committee and County Management.

Outreach throughout the County and involvement in national organizations have occurred since the previous meeting. Finally, work on internal control, risk, compliance and fraud trainings and resource templates for County departments are in progress.

County Administrative Duties

Internal Audit is currently performing several functions on behalf of management, while keeping independence and objectivity at the forefront. These projects include:

- 1) Fielding all emails, voicemails, and web comments the County receives through the Let's Talk portal (as of 02-28-2021, the number of responses is 845);
- 2) Assistance with the County's COVID-19 pandemic response; (onsite work at the COVID-19 vaccine sites and continued work with Emergency Services to assist in documentation and checklists)
- 3) Monthly review of timecards, expense reports, and purchase card activity for all appointed and elected officials, in response to an audit finding during the fiscal year 2018 external audit

Employee Ethics Report Line Summary
Fiscal Year 2021 - To Date

Case Qty	Report Type	Resolution
7	Supervisor Issues/Favoritism	HR Coaching
1	Conditions in Apartment Complex	Not in County's Jurisdiction
1	Misleading Information to Employees	Information Corrected
3	Retaliation/Unfair Treatment	HR Found Unsubstantiated
1	Employee Performance Issue	Substantiated - Non-disciplinary action issued
1	Discrimination Complaint	Referred to EEOC
3	HR Entry	Unknown (IA Does Not Have Access)
2	Pay Inequities	Substantiated - No Action Taken
1	Inquiry about on-call pay	Provided information
2	Favoritism	In Progress
5	Hiring Irregularities	In Progress
1	Harassment/Bullying	In Progress
1	Lack of transparency	In Progress
1	Concern with process	In Progress