

**Buncombe County
Internal Audit Plan
Fiscal Year 2019**

It is required by the International Standards for the Professional Practice of Internal Auditing (Standards) and by the Internal Audit Charter adopted by the Buncombe County Audit Committee in September of 2017 that Internal Audit prepare an annual audit plan to be approved by the Audit Committee. Plans are prepared on a fiscal year basis.

This plan is for fiscal year 2019. 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 2019

- Continue to provide information for state and federal investigators related to their investigation of former County Manager
- Support management's implementation of the COSO Internal Control-Integrated Framework
- Develop Internal Audit department templates, procedures, record management system
- Update risk assessment
- Analysis of Workday internal controls
- Technology management project
- Audits
 - Sheriff's Office transition
 - New and revised fiscal policy compliance
 - Bonuses
 - Meals
 - P-cards
 - Public board procedural compliance

Ongoing activities

- Senior Leadership Team
- Management Team
- Fiscal Accountability Team
- Information Security and Privacy Governance Team
- Workday (ERP system) Governance Team
- Whistleblower Hotline administration and investigation
- Public record request response vetting