

**BUNCOMBE COUNTY AUDIT COMMITTEE
200 COLLEGE STREET, ROOM 330**

**AGENDA
TUESDAY, MARCH 13th, 2018
9:00 AM**

- Call to Order Larry Harris
- Review and Approval of January 2018 Minutes Larry Harris
- Discussion of 2018 Audit Contract Jennifer Durrett
- Internal Audit Plan Terri Orange
- Regular Meeting Schedule for 2018 Terri Orange
 - Tuesday, June 5th 9 am
 - Tuesday, October 23rd 9 am
 - Tuesday, December 4th 9 am
- Adjourn Larry Harris

**Buncombe County
Internal Audit Plan
4th Quarter Fiscal Year 2018**

It is required by the International Standards for the Professional Practice of Internal Auditing (Standards) and by the Internal Audit Charter (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 will be prepared on a fiscal year basis.

This plan is for the remainder of fiscal year 2018 and is primarily related to stabilizing the structure of Internal Audit as we add resources and procedures. An annual audit plan for fiscal year 2019 will be presented to the Audit Committee for approval next quarter.

Fiscal year 2018 has been a year of rebuilding the Internal Audit function. This included implementing a reporting structure recommended by the Government Finance Officer's Association providing Internal Audit with the appropriate level of organizational independence by reporting to the Audit Committee and ensuring direct access to Senior Management and the Board of County Commissioners. In addition, relationship building has been a high priority given that I was new to the County and that there have been many changes in management structure since July 1.

This audit plan is subject to change throughout the period as the need arises. Therefore, some projects herein may not be conducted during the period and other projects may be added. Any significant change will be reported to the Audit Committee.

Projects for the Remainder of Fiscal Year 2018

- Continue to provide information for state and federal investigators related to their investigation of former County Manager
- Develop Internal Audit Procedures Manual as required by the Standards and our Charter
- Develop auditor dashboard in Workday – new ERP system to be implemented April 1, 2018
- Modify p-card audit program
- Assist management with developing COSO Internal Control-Integrated Framework training and implementation plan
- Begin planning for Sheriff transition audit

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
- Learning key personnel and operations of departments

