

Minutes of Buncombe County Audit Committee
December 1, 2020
9:00 AM
Virtual Meeting via Zoom

Members Present: Chairman Larry Harris, Commissioner Robert Pressley, Commissioner Al Whitesides, Dr. Glenda Weinert, Kendra Ferguson, and Mike Knepshield

Members Absent: Danny Yelton

County Staff Present: Trisha Burnett, Kelly Houston, Michael Frue, Rafael Baptista, Heather Parkinson, Terri Orange, Don Warn, Sean Hammac (IT Support), Justin Page (IT Support)

Others Present: Kari Hamel – Member of the public

The Audit Committee Chairman, Larry Harris, called the meeting to order at 9:06 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 – Chairman Harris

The October 20, 2020 meeting minutes were presented and reviewed.

Commissioner Whitesides moved to approve the minutes as presented. Chairman Harris seconded the motion. By roll-call vote, the motion passed unanimously.

Internal Audit Business Plan – Review and Vote – Trisha Burnett, Rafael Baptista & Heather Parkinson

Internal Audit Director Trisha Burnett introduced Rafael Baptista, the new Performance Management Director, and Heather Parkinson, the Management Analyst for Performance Management. Mr. Baptista and Ms. Parkinson gave a brief presentation, which gave an overview of the Buncombe County Strategic Plan, the work in progress with each County department, and how each department's Business Plan will support the overall Strategic Plan. Departmental Business Plans will be finalized by the end of December 2020. Performance Management's presentation is attached to the minutes of the Audit Committee meeting.

Ms. Burnett explained that in conjunction with collaborating with Performance Management on this project, the Internal Audit Department also consulted with industry guidance from the Institute of Internal Auditors (IIA). The Internal Audit Business Plan, as presented to the Committee today, is a high-level view of how Internal Audit will support the overall County Strategic Plan. However, Internal Audit has more detailed goals internally.

Dr. Weinert inquired on how COSO will be included in the internal goals of the Internal Audit Department. Ms. Burnett explained that the risk assessment will encompass many COSO aspects, and that COSO will be the criteria used for audits performed. She explained that Internal Audit is ready and willing to train County departments, as well as facilitate control self-assessments, but that it is a management function to implement. Internal Audit, in order to maintain the required independence, cannot implement COSO measures; they can only help train, facilitate and provide assurance on how management is doing. Dr. Weinert commented that she believes management will find the COSO processes advantageous, even if a little overwhelming at first, and that COSO implementation by management will also be a benefit to the Internal Audit Department. Dr. Weinert offered assistance on behalf of the Audit Committee.

Ms. Burnett explained that Uniform Guidance by the Federal government requires that other governments receiving Federal funding have a control framework in place. While the County adopted COSO in 2017, actual implementation has not yet occurred.

Ms. Burnett explained that she can do COSO trainings for various levels in the government, and that the Finance Department volunteered to have the whole department attend such a training a few months back. Don Warn, the Buncombe County Finance Director, spoke about the training. He stated that Ms. Burnett did a fantastic job at indoctrinating the COSO mindset with staff, and that his team are looking at risks in the Finance Department now.

Ms. Ferguson commented that one issue that has historically been an obstacle to COSO implementation in the County was the lack of an owner for the process. Mr. Warn stated that he and Ms. Burnett have been in communication about that. He views Ms. Burnett's role to educate and facilitate, and his role to champion COSO to the rest of the County. Mr. Warn and Ms. Burnett both stated that County Manager Avril Pinder is an advocate of implementing COSO countywide. Ms. Ferguson stated that some departments probably have some elements of COSO in place; they are just not aware of it, and have not reviewed and formalized it.

Chairman Harris suggested that the Audit Committee include a "COSO check in" at least one meeting per year, maybe more, so that the Committee is kept updated on the progress of this initiative.

In moving back to the Internal Audit Business Plan, Ms. Ferguson stated that she is supportive of Internal Audit's goal of an external peer review, as this will add credibility to the Internal Audit Department.

Dr. Weinert added that she would like to be included in any COSO trainings offered to the Audit Committee. Ms. Ferguson and Chairman Harris agreed. Due to the demands of calendar year-end with some of the Committee members and the ongoing governance documents work for Internal Audit, it was suggested to look at February for scheduling a COSO training for Audit Committee members.

Kendra Ferguson moved to approve Internal Audit Business Plan as presented. Dr. Glenda Weinert seconded the motion. By roll-call vote, the motion passed unanimously. (Mike Knepshild was absent for this vote; voting in favor of the motion included: Commissioner Robert Pressley, Commissioner Al Whitesides, Kendra Ferguson, Chairman Larry Harris, and Dr. Glenda Weinert.)

Internal Audit Governance Documents Update – Trisha Burnett and Kendra Ferguson

Ms. Burnett gave a brief overview of why the governance documents are under review. It is necessary for the Internal Audit Charter, Audit Committee Charter, and Audit Committee bylaws to align, so that all parties are clear on what the roles and responsibilities are of each party. This includes the Board of Commissioners, County Management, the Audit Committee, and the Internal Audit Department. At the October 20, 2020 Audit Committee meeting, a subcommittee was formed to assist Internal Audit in reviewing these documents, making recommendations for changes, and developing the final draft for the Audit Committee to vote on, as well as recommend approval to the Board of Commissioners to approve. The subcommittee consists of Kendra Ferguson, Commissioner Whitesides, and Commissioner Pressley. After the subcommittee was formed, Internal Audit staff developed the first draft, provided the resources of industry best practices, and highlighted the areas where governance decisions need to be made.

Ms. Ferguson updated the Committee on the progress of the subcommittee. She has read all of the initial drafts from Internal Audit, and spoke of the good work they had completed thus far, including sourcing everything from best practices. The subcommittee met last week and had a long and productive meeting. They still need to have a few more discussions before the final draft can be ready for the January Audit Committee meeting. Ms. Ferguson's goal is to meet with the subcommittee in December so that the full Audit Committee has time in January to review the documents prior to the January 19, 2021 meeting. Commissioner Pressley and Commissioner Whitesides echoed Ms. Ferguson's comments.

Ms. Burnett wrapped up the discussion by explaining the importance of the alignment of these documents. It is the goal of the Buncombe County Internal Audit Department to be a premiere audit shop not only in North Carolina, but in the ALGA community, which spans the US and Canada. Based on what Buncombe County has been through in the last few years, a premiere Internal Audit Department can help instill public confidence in transparency and good governance. There is also a misconception that Internal Audit should only focus on financial risk; however, modern Internal Audit departments focus on all aspects of risk, which may include compliance risk, strategic risk, operational risk, information technology risk, fraud risk, etc. With the County adopting COSO as the internal control framework, COSO will be the audit criteria used, and will focus on more than just financial risks. There is also a need to define the nonaudit services that Internal Audit will be responsible for, so that Internal Audit policies and procedures can be written specific to those circumstances.

Risk Assessment Update – Trisha Burnett

As reported last month, the risk assessment process was delayed due to the COVID pandemic and the shift of Internal Audit staff to other responsibilities during the initial COVID response. However, the risk assessment is fully underway. Currently, the assessment will include eight risk sources, which are:

1. COSO Readiness in each department
2. Business-enabling functions (such as Finance, Legal, Human Resources, etc.)
3. Interviews with department directors and other key staff
4. Data Review (such as data from the Workday ERP system)
5. Benchmarking
6. Surveys (which will be implemented next year to give every employee a voice)
7. Fraud Risk
8. Miscellaneous (which will include other items, such as prior work, cybersecurity, trends in other governments, etc.)

Budget Discussion – Trisha Burnett

During the October 20, 2020 meeting, it was stated that Internal Audit would bring forth a budget recommendation to the Audit Committee for approval at today's meeting. However, due to the ongoing discussions in regards to

the governance documents, the budget recommendation will be presented for approval at the January 19, 2021 meeting. This will still allow Internal Audit staff to stay on time with the County's budget process deadlines. Once Internal Audit submits the initial workbook to the Budget department, there will be a meeting with the County Manager who gives the thumbs up or thumbs down on the request.

The budget request for the coming year will be a mirror of last year's budget request, but will be updated for current data. For fiscal year 2020, the Audit Committee approved an additional FTE for Internal Audit, but it did not pass through the County budget process. For fiscal year 2021, the Audit Committee approved two additional FTEs for Internal Audit and audit management software (to streamline Internal Audit processes and documentation requirements for peer review requirements, as well as to tap into data analysis features). Pre-COVID, one FTE and the audit management software was approved. Once the COVID pandemic hit, the County adopted a conservative approach countywide, due to the uncertainty of revenues and expenses during the pandemic, and therefore, the position and software were not granted.

Calendar Year 2021 Meeting Dates – Chairman Larry Harris

Chairman Harris reviewed the proposed meeting dates for calendar year 2021, which are included as an attachment to the meeting minutes. Committee members were asked if there were any meeting dates proposed that were a known conflict for them. Hearing none, Chairman Harris asked if anyone would like to propose a motion to approve.

Dr. Glenda Weinert moved to approve the calendar year 2021 meeting dates as presented. Commissioner Robert Pressley seconded the motion. By roll-call vote, the motion passed unanimously. (Mike Knepshield was absent for this vote; voting in favor of the motion included: Commissioner Robert Pressley, Commissioner Al Whitesides, Kendra Ferguson, Chairman Larry Harris, and Dr. Glenda Weinert.)

Election of Audit Committee Officers for Calendar Year 2021 – Chairman Larry Harris

Annually, the Audit Committee elects a Chair, Vice-Chair and Secretary. For the current year (2020), those positions are filled as follows:

- Chair Larry Harris
- Vice-Chair Commissioner Al Whitesides
- Secretary Kelly Houston (staff; non-voting role)

Chairman Harris advised that he was willing to stay on as Chair if that was the pleasure of the Committee, and asked if Commissioner Whitesides was willing to stay on a Vice-Chair. Commissioner Whitesides agreed. Kendra Ferguson requested that she be considered for the position of Chair. Chairman Harris was agreeable to this, and withdrew his name from consideration of Chair.

Dr. Glenda Weinert moved to approve Kendra Ferguson as Chair, Commissioner Al Whitesides as Vice-Chair, and Kelly Houston as Secretary. Commissioner Al Whitesides seconded the motion. By roll-call vote, the motion passed unanimously. (Mike Knepshield was absent for this vote; voting in favor of the motion included: Commissioner Robert Pressley, Commissioner Al Whitesides, Kendra Ferguson, Chairman Larry Harris, and Dr. Glenda Weinert.)

Newly elected Chairwoman Ferguson inquired on if the Committee should formalize who serves on various subcommittees at this time, or if that should be addressed during the review and approval of the governance documents. Ms. Burnett suggested that standing subcommittees be formalized in the Audit Committee bylaws. Larry Harris stated that it might be a good idea to formalize the names on the subcommittees in these minutes, so that it is formalized until the governance documents are updated. It would also be ideal to include in the bylaws

the procedures for establishing short-term subcommittees, and Mr. Frue mentioned that he would assist in addressing this. Dr. Weinert stated that she would like to assist where she is needed, and Larry Harris suggested adding to the January 2021 agenda to revisit the subcommittee memberships.

For the purpose of recording the current standing subcommittees, the following members are included on the following subcommittees:

External Audit Subcommittee

Kendra Ferguson

Mike Knepshield

Danny Yelton

Internal Audit Subcommittee

Audit Committee Chair

Both Commissioners appointed to the Audit Committee

Review of the Internal Audit Director Salary – Kendra Ferguson

The Audit Committee Charter mandates the Audit Committee to review the annual compensation of the Chief Audit Executive at least once per year. Larry Harris read the salary information for Internal Audit Director Trisha Burnett from the handout provided:

Annual Salary	\$ 99,964.54
Grade	83-S
Total Base Pay Range	\$ 85,413.60 - \$ 140,932.43

Larry Harris also reported to Chairwoman Ferguson that the Internal Audit Subcommittee assists with the performance reviews of the Internal Audit Director.

Public Comment

Chairwoman Ferguson asked if there were any members of the public who wish to speak. Kari Hamel advised that she would like to speak. Ms. Hamel first thanked the Committee for the opportunity to listen to the meeting and to speak during public comment. She stated that based on what she observed, she believes the County Internal Audit Department is exhibiting factors of a premiere audit shop. She had several questions regarding compliance with public meetings and public records; school system funding; whistleblowing reports; education and training; and sharing information with other County Board of Commissioners. Ms. Burnett responded that the Internal Audit Department plans to expand the public-facing website, while staying in compliance with NC public records laws; whistleblowing is also an important area due to the majority of fraud is discovered by tips, and Internal Audit plans to work with the County's legal team and/or state representatives to align local government audit rules with state agency audit rules. Chairwoman Ferguson stated that while the County government and County school systems are two separate entities, the Commissioners might have more insight on the funding process, which is outside the scope of what the Audit Committee does.

Meeting Schedule Reminder for Calendar Year 2021

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

- Tuesday, January 19, 2021 at 9:00 AM
- Tuesday, March 2, 2021 at 9:00 AM
- 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.

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.

Adjournment

Chairwoman Ferguson adjourned the remote meeting at 10:18.



Business Planning

Presented by
Performance Management



Our Strategic Plan



VISION A thriving community is forward with its innovation where citizens, employees, and visitors share passion.			
VALUES Respect · Integrity · Collaboration · Honesty · Equity			
COMMUNITY FOCUS AREAS			
Community & Economic Development Attract, create, and sustain jobs, a quality workforce, and economic vitality. Increase the number of jobs in the county.	Education & Workforce Development Ensure that all residents have the skills, knowledge, and training needed to succeed in the workforce.	Health & Human Services Improve the health and well-being of all residents. Increase the number of jobs in the county.	Public Safety & Justice Ensure the safety and security of all residents. Increase the number of jobs in the county.
JOB GOALS			
Community & Economic Development Attract, create, and sustain jobs, a quality workforce, and economic vitality. Increase the number of jobs in the county.	Education & Workforce Development Ensure that all residents have the skills, knowledge, and training needed to succeed in the workforce.	Health & Human Services Improve the health and well-being of all residents. Increase the number of jobs in the county.	Public Safety & Justice Ensure the safety and security of all residents. Increase the number of jobs in the county.
FOUNDATIONAL FOCUS AREAS			
Quality - Deliver services that promote the highest quality of life for all residents and employees.			
Operational Excellence - Provide services that are efficient, effective, and cost-effective.			
Recruitment, Training, Talent, and Partnerships - Attract, create, and sustain jobs that enable high-quality delivery of services and programs.			

- A vision and values for the organization
- 4 Community Focus Areas
- 13 goals that tie to Community Focus Areas
- 3 Foundational Focus Areas



Business Planning

- Iterative process as well as a product
- Roadmap to tying departmental goals to the strategic plan
- Unique to each department
- Includes:
 - Overview
 - Mission Statement
 - Goals
 - Performance indicators
 - Strategic initiatives and action steps



STRATEGIC BUSINESS PLAN FY 2021

Internal Audit - Draft

Trisha Burnett

Overview / Description of Services

THE BUNCOMBE COUNTY INTERNAL AUDIT DEPARTMENT SUPPORTS THE BUNCOMBE COUNTY BOARD OF COMMISSIONERS, COUNTY MANAGEMENT, THE EXTERNAL AUDIT COMMITTEE, AND RESIDENTS OF BUNCOMBE COUNTY IN ASSESSING ACCOUNTABILITY, TRANSPARENCY, AND CONTINUOUS IMPROVEMENT IN COUNTY OPERATIONS. THE DEPARTMENT SEEKS TO INDEPENDENTLY AND OBJECTIVELY ASSESS AND REPORT ON MANAGEMENT'S CONTROLS AND PERFORMANCE RELATED TO:

- 1) GOVERNANCE; 2) COMPLIANCE WITH APPLICABLE LAWS, REGULATIONS, POLICIES AND PROCEDURES; 3) ACCURACY OF DATA; 4) EFFICIENT AND EFFECTIVE USES OF RESOURCES FOR COUNTY SERVICES; 5) SECURITY OVER COUNTY RESOURCES AND RECORDS; 6) RISK IDENTIFICATION AND MANAGEMENT; AND 7) FRAUD, WASTE AND ABUSE PREVENTION AND DETECTION.

Mission Statement

DRIVEN BY THE HIGHEST PROFESSIONAL AND ETHICAL STANDARDS, THE INTERNAL AUDIT DEPARTMENT WILL PERFORM HIGH QUALITY WORK WITH COMPETENCE, INTEGRITY, OBJECTIVITY, AND INDEPENDENCE THAT PROVIDES ACCOUNTABILITY AND HELPS IMPROVE THE COUNTY'S OPERATIONS AND SERVICES.

Focus Area: *Operational Excellence***Tier 1 Goal: *Foster an Internal Business Culture Focused on Continuous Improvement*****Tier 2 Goal: Ensure Buncombe County Internal Audit processes are designed and implemented to align with national government auditing standards**

Initiative 1	Finalize Internal Audit governance documents, policies and procedures to ensure consistency and compliance with Government Auditing Standards.	
Actions	<ul style="list-style-type: none"> • Ensure consistency in governance documents • Separate audit and non-audit procedure manuals • Identify and address any gaps or inconsistencies in the draft policies and procedures 	
Initiative 2	Complete the self-assessment process	
Actions	<ul style="list-style-type: none"> • Build the internal self-assessment process and document management system • Use the Association of Local Government Auditors (ALGA) Peer Review Checklist to conduct a self-assessment • Catalog any deficiencies 	
Initiative 3	Address any deficiencies discovered through the self-assessment process	
Actions	<ul style="list-style-type: none"> • Prioritize the listing of deficiencies • Correct the deficiencies in order of importance or difficulty 	
Performance Measure	<ul style="list-style-type: none"> • Rating on Self-Assessment Peer Review Checklist with a pass rating of “Generally Conforms” by 2025 	Data Source: <ul style="list-style-type: none"> • ALGA Self-Assessment Peer Review Checklist <ul style="list-style-type: none"> ○ Document provided by third party
		Target: <ul style="list-style-type: none"> • Complete Initiative 1 in Fiscal Year 2022 • Complete Initiative 2 in Fiscal Year 2023 • Complete Initiative 3 in Fiscal Year 2024 • Pass rating of “Generally Conforms” by 2025
Collaborating partners	We expect to work with Information Technology on a technology solution for audit management, quality control, risk assessment, and documentation retention, which are all key components of a successful Peer Review. We also expect to work with the Audit Committee, Board of County Commissioners and County Management to ensure our governance documents are in compliance with auditing standards.	

Focus Area: Operational Excellence**Tier 1 Goal: Foster an Internal Business Culture Focused on Continuous Improvement****Tier 2 Goal: Ensure Buncombe County Internal Audit processes add value to Buncombe County's mission, goals, and objectives, and meets the expectations of Internal Audit's stakeholders**

Initiative 1	Complete annual risk assessment countywide to identify recurring or new risks and evaluate controls, risk management, and governance processes	
Actions	<ul style="list-style-type: none"> • Meet annually with each department • Utilize data from other sources (Workday, Security Awareness Workgroup, audit community at large, etc.) • Compile the results into a risk-based snapshot of the organization • Utilize the risk assessment in planning the activities of the Internal Audit Department 	
Initiative 2	Conduct audits in accordance with the initiatives as defined in Goal 1.	
Actions	<ul style="list-style-type: none"> • Utilize the finalized policies and procedures to deliver audit services • Identify improvements for County processes that increase efficiency and effectiveness of operations • Conduct a Quality Self-Assessment on each audit to ensure compliance with Government Auditing Standards 	
Initiative 3	Formalize and assess how Internal Audit is meeting the expectations of stakeholders	
Actions	<ul style="list-style-type: none"> • Create and utilize a post-audit survey to be completed by the auditee • Provide at least one formal Internal Audit update to the Audit Committee annually, and request feedback from the Committee based on the reporting of Internal Audit's results. • Provide at least one formal Internal Audit update to the Buncombe County Board of Commissioners annually, and request feedback from the Board based on the reporting of Internal Audit's results. • Provide at least one formal Internal Audit update to the County Manager annually, and request feedback from the County Manager based on the reporting of Internal Audit's results. 	
Performance Measure	<ul style="list-style-type: none"> • Percent stakeholder satisfaction with Internal Audit communications 	Data Source: <ul style="list-style-type: none"> • Audit Committee Meeting Minutes • Board of County Commissioners Meeting Minutes • Survey reports
		Target: <ul style="list-style-type: none"> • Average of 85% or higher by 2025
Collaborating partners	We expect to work with Information Technology on a technology solution for audit management, quality control, risk assessment, and documentation retention, which are all key components of an Internal Audit Department effectively and efficiently meeting the needs of stakeholders. We also expect to work with the Audit Committee, Board of County Commissioners and County Management to ensure Internal Audit is meeting the expectations of adding value.	

Focus Area: *Operational Excellence***Tier 1 Goal: *Foster an Internal Business Culture Focused on Continuous Improvement***

Tier 2 Goal: Ensure Buncombe County Internal Audit's ongoing compliance with national government auditing standards, which will increase the Department's credibility and authority to add value to Buncombe County Government

Initiative 1	Request external peer review from the Association of Local Government Auditors (ALGA)	
Actions	<ul style="list-style-type: none"> • Complete the formal request • Complete timeline and travel arrangements for the onsite work • Send the Peer Review Team the required assessment documentation for completion before onsite work • Secure work space for the onsite external team 	
Initiative 2	Work collaboratively with the ALGA external peer review team while they are conducting onsite examination	
Actions	<ul style="list-style-type: none"> • Participate in interviews requested by external peer review team from ALGA • Participate in working sessions with the external peer review team in reviewing Internal Audit's governance, audit management, and quality control procedures 	
Initiative 3	Respond to the ALGA external peer review team's report and distribute the findings as required	
Actions	<ul style="list-style-type: none"> • Review and respond to the ALGA external peer review team's findings • Participate in exit conference with the ALGA external peer review team • Issue final report to Audit Committee, Board of County Commissioners, Management, and publish on public-facing website • Formalize plan for addressing any identified areas for improvement 	
Performance Measure	<ul style="list-style-type: none"> • Rating on Peer Review Report with an overall defined conformance rating of "Generally Conforms" by 2025 	<p>Data Source:</p> <ul style="list-style-type: none"> • ALGA Peer Review Report <ul style="list-style-type: none"> ○ Third Party, Independent Peer Review Team <p>Target:</p> <ul style="list-style-type: none"> • Complete 20% by 12/31/2023 • Complete 40% by 12/31/2024 • Complete 40% by 06/30/2025 • Pass rating of "Generally Conforms" by 2025
Collaborating partners	We expect to work with Information Technology in working on a technology solution for audit management, quality control, risk assessment, and documentation retention, which are all key components of a successful Peer Review. We also expect to work with Information Technology in order to secure access for the external peer review team to have the ability to review our audit management system and documents. In addition, we will need to work with County Management to secure a working space for the external peer review team when they are conducting onsite work.	

Focus Area: *Equity***Tier 1 Goal: *Ensure Representative and Inclusive Practices are Reflected in Decision Making*****Tier 2 Goal: Goal # 4: Increase awareness of equity issues through trainings, workgroups, and other initiatives for all Internal Audit staff**

Initiative 1	Collaboration with the Association of Local Government Auditors (ALGA) Committee on Diversity, Equity, and Inclusion	
Actions	<ul style="list-style-type: none"> Attend trainings sponsored by the ALGA DEI Committee Participate in workgroups sponsored by the ALGA DEI Committee 	
Initiative 2	Collaboration with Buncombe County teams on equity	
Actions	<ul style="list-style-type: none"> Attend County sponsored training opportunities on equity Participate in County workgroups to provide input from the Internal Audit perspective and align Internal Audit's procedures with the equity lens adopted by the County. 	
Initiative 3	Evaluate equity initiatives of the County and offer recommendations for improvements	
Actions	<ul style="list-style-type: none"> Develop actionable equity inquiries based on training and workgroups from the County and audit profession Apply the equity inquiries into applicable audit procedures 	
Performance Measure	<ul style="list-style-type: none"> Number of equity initiatives completed by the collective Internal Audit staff at least 10 total completed by 2025 	<p>Data Source:</p> <ul style="list-style-type: none"> Internal Spreadsheet Audit Management Software – Staff Qualifications <p>Target:</p> <ul style="list-style-type: none"> 1 activity per year per Internal Audit staff member – FY2021 1 activity per year per Internal Audit staff member – FY2022 1 activity per year per Internal Audit staff member – FY2023 1 activity per year per Internal Audit staff member – FY2024 1 activity per year per Internal Audit staff member – FY2025
Collaborating partners	We expect to work with many Buncombe County departments on this Tier 2 goal. Equity is a woven thread that in the baseline of Buncombe County staff. As Internal Audit staff learn and participate, we expect to use the equity lens in our daily work, which includes all County departments.	

Buncombe County Audit Committee
Proposed Meeting Schedule for Calendar Year 2021

- January 19, 2021 - *Already Scheduled*
Purpose: External Audit, Internal Audit Governance Documents, Internal Audit budget request for upcoming fiscal year

- March 2, 2021
Purpose: Upcoming External Audit Contract, Internal Audit updates

- June 1, 2021
Purpose: Initial meeting with external auditors, budget update, Internal Audit updates

- October 19, 2021
Purpose: Primary focus is the external audit

- December 7, 2021
Purpose: Procedural requirements of the Committee, Internal Audit budget request for upcoming fiscal year

NOTE: This is just a proposal based on the past requests of the Committee of meeting on the same day as Board of Commissioners meetings, and taking into account approximate timelines of required tasks. This proposal is subject to change based on the decisions of the Buncombe County Audit Committee.

Buncombe County Audit Committee
Review of Internal Audit Director's Compensation

Trisha Burnett

Annual Salary	\$ 99,964.54
Grade	83-S
Total Base Pay Range	\$ 85,413.60 - \$ 140,932.43