



OFFICE OF
INTERNAL AUDIT

To: County Audit Committee, Nick Lelack, Department Heads and Elected Officials

From: Elizabeth Pape – County Internal Auditor

Date: 6/17/25

The Audit Committee adopted the following audit project plan at the June 13, 2025 meeting.

Fiscal Year 2026 and 2027 INTERNAL AUDIT PROJECT PLAN

CARRYOVER PROJECTS

Status	Audit Description
<i>In process/ Carryover (FY 24 / FY25)</i>	1. Work in process: Election Controls (~350 hrs) 2. Work in process: Sheriff Auto and Body Cameras (~430 hrs) 3. Work in process: Houselessness Response (~250 hrs) 4. Recruitment and Retention (~450 hrs)

NEW PROJECTS (by estimated fiscal year)

Status	Timing	Area / Audit Description
	FY 26	5. Integrated Audits (~300 hrs.) 2 audits Information Technology Department (~150 hrs), Solid Waste Department (~150 hrs)
	FY 26	6. Finance Department Procurement (~200 hrs)
	FY 26	7. Facilities Department Courthouse Reconstruction post- construction (~400 hrs)
	FY 27	8. Integrated Audits (~1500 hrs) 1 audit Community Development (~150 hrs)
	FY 27	9. Natural Resources Wildfire (~300 hrs)
	FY 27	10. Performance Measures (Administration and Countywide) (~300 hrs)

Status	Timing	Area / Audit Description
	<i>FY 27</i>	11. Finance Department Transient Room Tax (Use and/or collection) (~300 hrs)
	<i>FY 27</i>	12. Road Department Integrated and Services to Outside Agencies (~400 hrs)

NOTES:

- Plan may be adjusted should there be a transition of an elected office.
- The scope of audits will be adapted to more closely align with hours anticipated.