

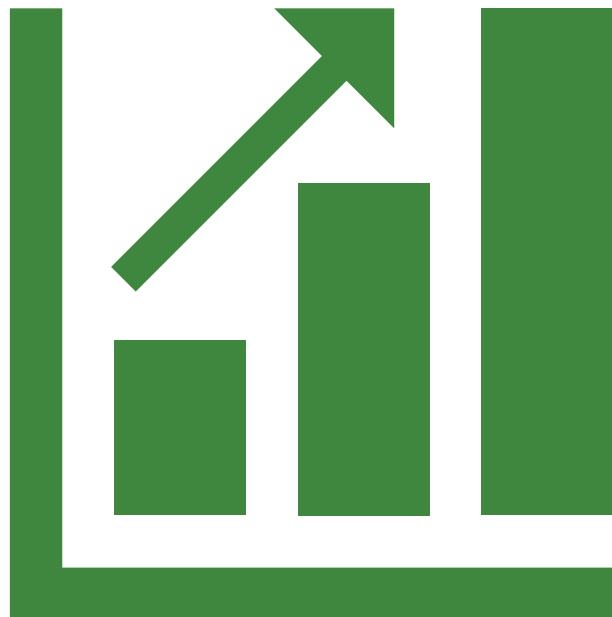
Office of the County Internal Auditor

Audit Committee Survey



Audit Committee Meeting | February 13, 2026

Why Survey



Ensure a meaningful experience for committee members

Improve committee effectiveness

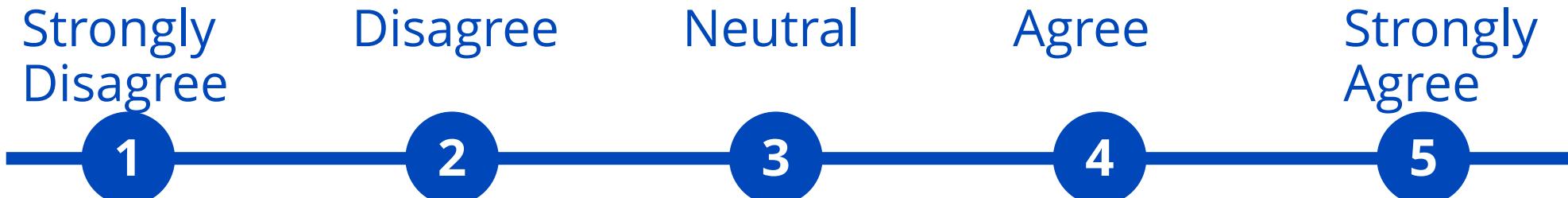
Historically every 3 years



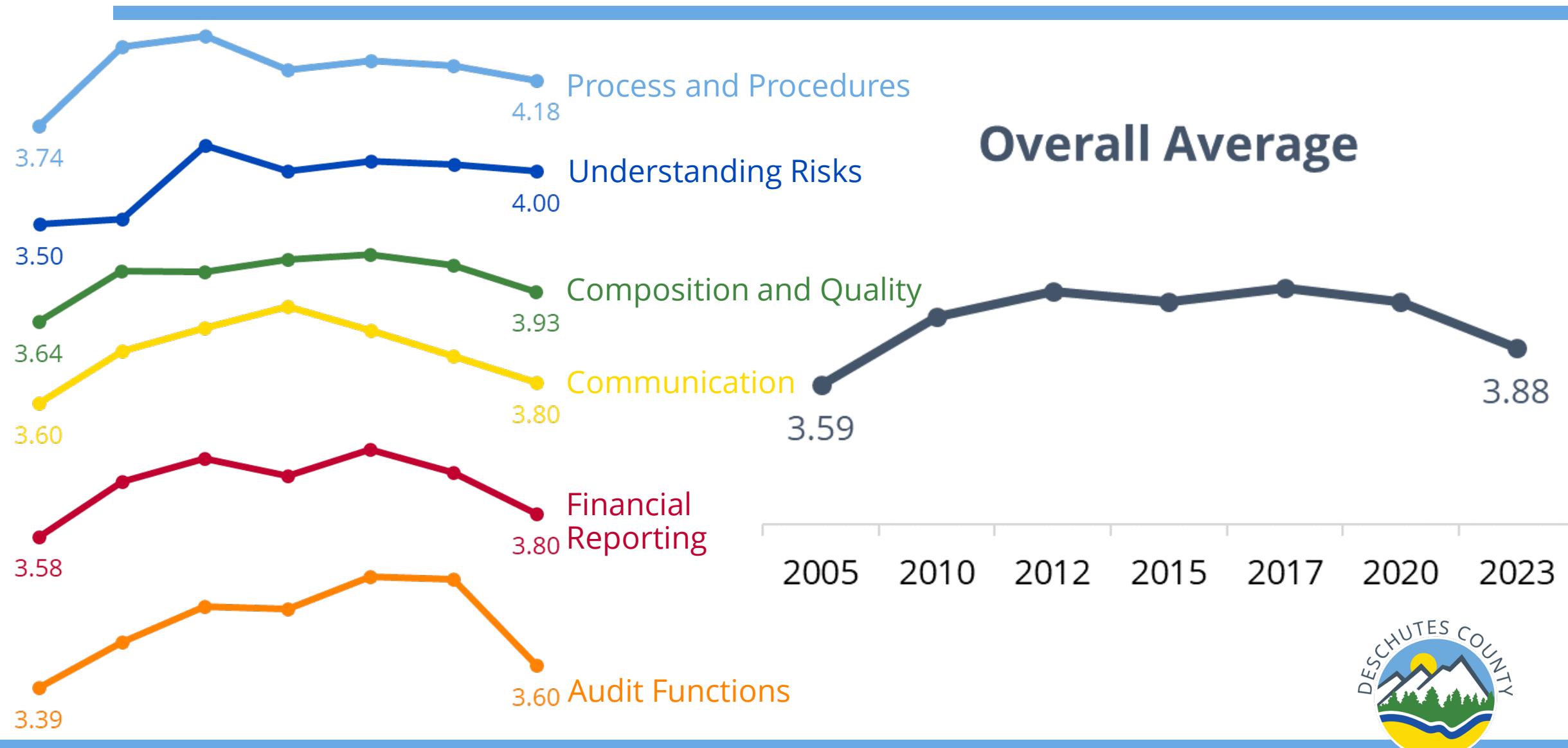
Contents of Survey

46 questions

- ➡➡➡ **Process and procedures**
- ⚠ **Understanding risks**
- 👥 **Composition and quality**
- 💬 **Communication**
- Calculator- **Oversight of financial reporting**
- 📋 **Oversight of audit functions**



2023: Decreasing after 2017 Peak



2023 Impacts

Only 4 responses received, **25% response rate**

Staff time: prepare survey, reminders to complete, analysis

Committee time: time to respond and agenda item at 3 committee meetings

Only change was field trips. Held 3, only two members attended each



Does the committee want to put
resources towards a 2026
survey?
