



# 2025 Internal Audit Division Internal Audit Plan (Adopted 12/19/2024)

Item #	Engagement Area	Department	Scope & Objectives	Hours Planned
1	Journal Entry Backup & Approval	Countywide	Evaluate internal controls over journal entry creation and verify valid and accurate backup documentation.	120
2	Inventory	Health	Evaluate frequency of physical inventories performed, assess staff inventory roles, verify procedures, assess asset custody and security, and evaluate inventory record accuracy.	160
3	Payroll Controls	Human Resources	Evaluate payroll internal controls, including: payroll preparation, payroll authorization, payment creation, bank account reconciliation, bank account data edits, employee creation/deletion, compensation edits, timesheet entry, processed payroll check custody, and written procedures (payroll, compensation, benefits, and hiring/termination). Review progress made on 2024 assurance engagement recommendations.	160
4	Payroll Accuracy	Human Resources	Evaluate accuracy of employee pay rates, pre-tax deductions, post-tax deductions, employer-paid benefits, tax withholding, absence plans, and general ledger payroll liability account. Review progress made on 2024 assurance engagement recommendations.	240
5	Small Equipment Replacement Fund	Countywide	Requested by Director of Financial Services. Evaluate the proper management and completeness of the Small Equipment Replacement Fund (i.e., Fund 680) and the accuracy of its balance with supporting schedules. Assess equipment replacement policy compliance and if management-provided fund objectives are being achieved.	200
6	Payroll Liability Account	Human Resources; Countywide	Requested by Director of Financial Services. Evaluate the proper management and completeness of the payroll liability account and the accuracy of its balance with subsidiary records. Verify timely reconciliation and remittance of payments to appropriate entities.	240
7	Accounts Receivable	Countywide	Review Accounting Division procedures, assess procedural compliance, and evaluate internal controls over accounts receivable.	120
8	Confidential Buy Money	Sheriff	Gain an understanding of confidential buy money procedures/statute/professional standards. Assess procedural compliance and the adequacy of internal controls over confidential buy money.	160
9	Firing Range	Sheriff	Gain an understanding of firing range procedures. Assess procedural compliance and the adequacy of internal controls over firing range firearms, ammunition, and other assets.	160
10	Convention Center	Convention Center	Evaluate appropriateness of Convention Center expenses, per County Contract 2016-876. Verify monthly report existence and frequency (i.e., balance sheet, aging report on accounts receivable, statement of revenues and expenditures, bookings summary, cash receipts and disbursements, Event Account bank statement, and Operating Account bank statement). Evaluate internal controls over bank account and disbursements.	200
11	P-cards	Countywide	Evaluate transaction compliance with policy regarding split transactions, cash equivalents, and personal purchases. Also evaluate accurate vendor P-card limit application and proper reconciliation.	120
12	Purchase Orders	Countywide	Evaluate Utah County Procurement Policy compliance regarding RFPs, ITBs, RFQs, and sole source/single source requests. Also evaluate purchase order amount validity and purchase requisition approval process approval threshold compliance.	120
13	Process Documentation	Sheriff Evidence Room	Document financial processes that are currently taking place (walkthroughs, process mapping, and verifying policy, if any). Provide consulting as needed. Ensure Internal Audit can provide meaningful assurance in future engagements.	8
14	2024 Process Documentation Follow-up	Public Works Administration & Surveyor	Review implementation status of 2024 process documentation walkthrough recommendations.	8
15	2024 Process Documentation Follow-up	Sheriff Judicial Support	Review implementation status of 2024 process documentation walkthrough recommendations.	8
16	Training	Internal Audit	One staff complete Continuing Professional Education (CPE) hours (40 hrs.) to maintain Certified Internal Auditor (CIA) credential.	40
17	Training	Internal Audit	One staff complete Continuing Professional Education (CPE) hours (40 hrs.) to maintain Certified Internal Auditor (CIA) credential.	40
18	Training/Planning	Internal Audit	Review Oracle ERP business processes, controls, logs, and auditing capabilities to incorporate into future engagement work programs.	40
19	Internal Audit Plan	Internal Audit	Issue financial risk reduction survey, assess data, complete risk assessment, and draft internal audit plan.	24
20	Tip Hotline	Countywide	Investigate Tip Hotline tips (ongoing).	160
21	Findings Follow-up	TBD	Determine if management corrective action plans have addressed finding recommendations. Placeholder for all findings follow-up.	40
22	Audit Committee Assigned	TBD	TBD. Placeholder for potential ad hoc requests. The Internal Audit Plan should be amended and approved before work is initiated.	80
<b>Total</b>				<b>2448</b>