Davis County Internal Audit Function

Dept. Risk Assessments
- Cash Handling
- Receipting
- Purchasing
- Asset Management
- Credit Card Usage

Reoccurring Audits
- Cash Counts
- Spot Check of A/P & A/R
- Credit Card Review
- County Travel/Reimbursements

Special Audits
- Fraud Hotline / Tips
- Internal Reviews by C/A Staff
- Performance Audits

Best Practice / Int. Control Review**
- Review Policy/Procedure
- Implement Controls Structures

Department Resource
- Policy Q & A
- Help develop and implement new finance related procedures

Information Gathering and Sharing

Audit Committee
- Comprised of 3 Commissioners*
- Commission Approved Countywide Policy
- Provides a Reporting Mechanism for I.A. Work
- Accountability of C/A, Dept. and Comm.
- Drives the function, direction and meaning of internal audit in the County.
- Define Tone at the Top

Internal Audit Communication Escalation

1. Verbal communication (Internal Auditor/ County Auditor)
2. Email (Internal Auditor/ County Auditor)
3. Memo (Internal Auditor/ County Auditor)
4. Audit Report (Internal Auditor/ County Auditor)

* Per U.S.C. 52-4-103 6.c meeting of the Audit Committee is being considered an forum for discussing and implementing administrative or operational matters.

** Utilizing Utah State Auditor Internal Control survey to initially determine priorty and direction.