



PIMA COUNTY, ARIZONA BOARD OF SUPERVISORS POLICY

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Purpose

To establish and support the internal audit function to examine and evaluate County activities for the Board of Supervisors and County management. In carrying out their duties and responsibilities, members of Internal Audit will have full, free, and unrestricted access to all County activities, records, property, and personnel.

Background

The primary objective of Internal Audit is to assist the Board of Supervisors and County management in the effective discharge of their responsibilities. To this end, Internal Audit will furnish them with analysis, recommendations, and information concerning the activities reviewed.

Policy

The major functions of Internal Audit are as follows:

1. Review selected activities of departments within the County at planned intervals to determine whether they are efficiently and effectively carrying out their functions of planning, organizing, directing, and controlling in accordance with Board of Supervisors' and County management's instructions, policies, and procedures, and in a manner consistent with both County objectives and high standards of administrative practice.
2. Determine the adequacy and effectiveness of the County's systems of internal accounting, administrative, and operating controls.
3. Review the reliability and integrity of financial information and the means used to identify, measure, classify, and report such information.
4. Review the County's established systems to ensure compliance with those policies, plans, procedures, laws, and regulations that could have a significant impact on operations and reports and determine whether the department is in compliance.
5. Review the means of safeguarding assets and, as appropriate, verify the existence of such assets.
6. Review operations and programs to ascertain whether results are consistent with established objectives and goals and whether the operations or programs are being carried out as planned.

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7. Participate in the planning, design, development, implementation, and operation of major computer-based systems to determine whether:
 - a. Adequate controls are incorporated in the systems.
 - b. Thorough system testing is performed at appropriate stages.
 - c. System documentation is complete and accurate.
 - d. The needs of the user departments are met.
8. Conduct periodic audits of computer service centers and make post-installation evaluations of major data processing systems to determine whether these systems meet their intended purpose and objectives.
9. Simultaneously report to the County Board of Supervisors, County Administrator and those members of management who should be informed or who should take corrective action, the results of audit examinations, the audit opinions formed, the audit recommendations made, and the departmental responses to the audit, if applicable.
10. Evaluate any plans or actions taken to correct reported conditions for satisfactory disposition of audit findings. If the corrective action is considered unsatisfactory, hold further discussions to achieve acceptable disposition.
11. Provide adequate follow-up to ensure that adequate corrective action is taken and that it is effective.

Responsible Department

County Administrator and Finance and Risk Management

Amended: 10/16/07
 Adopted: 4/9/96