

MOTION: Angry

SECOND: Boddye

RE: AMEND CALENDAR YEAR 2020 INTERNAL AUDIT PLAN

ACTION:

WHEREAS, performance standard – 2440, Disseminating Results, of the *International Standards for the Professional Practice of Internal Auditing*, issued by the Institute of Internal Auditors (IIA) requires audit organizations to communicate the results of engagements to the appropriate parties, including those who can ensure that the results are given due consideration; and

WHEREAS, the *Standards* and best practices also require the audit organization to obtain input from management to ensure that its concerns about risk and other factors that could impede an organization from achieving its operational objectives are considered in developing the annual audit plan; and

WHEREAS, the internal audit charter approved by the Board of County Supervisors requires the governing body to approve the annual audit plan for the internal audit function; and

WHEREAS, from time to time during the calendar year the Internal Audit Plan is amended;

WHEREAS, on December 10, 2019, by Resolution No. 19-609, the Board of County Supervisors approved the Proposed Internal Audit Plan Calendar Year Ending December 31, 2020, current Working Draft dated December 10, 2019, as amended, submitted by RSM US, LLP; and

WHEREAS, the Board Audit Committee, Internal Auditor and the County Executive are recommending that the Calendar Year 2020 Proposed Internal Audit Plan be amended to Defer – Boards, Committees, and Commissions – Phase II to Calendar Year 2021 and Add – Permitting and Inspection Alignment to the Calendar Year 2020 Proposed Internal Audit Plan; and

February 11, 2020

BAC Meeting

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NOW THEREFORE BE IT RESOLVED that the Prince William County Board Audit Committee does hereby recommend the Board of County Supervisors amend the Calendar Year 2020 Proposed Internal Audit Plan to Defer – Boards, Committees, and Commissions – Phase II to Calendar Year 2021 and Add – Permitting and Inspection Alignment to the Calendar Year 2020 Internal Audit Plan.

Attachment: Proposed Internal Audit Plan Memo from RSM dated February 4, 2020

VOTES:

Ayes: Wheeler, Boddye, Angry

Nays: none

Absent from Vote: none

Abstain from Vote: none

Absent from Meeting: none

For Information:

County Attorney

ATTEST: _____

Vicky Silor

Clerk to the Board Audit Committee