



Attached 2018 Audit Plan was approved by the Board of County Commissioners as part of the Consent Agenda in Business Session meeting on Thursday, November 16, 2017.

## Johnson County Audit Services

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**Date:** November 16, 2017

**To:** Johnson County Board of County Commissioners

**From:** Ken Kleffner  
County Auditor

**Subject:** 2018 Audit Plan

International Standards for the Professional Practice of Internal Auditing require the County Auditor establish risk-based plans to determine the priorities of the internal audit activity. Further, these standards require audit engagements be based on a documented risk assessment with the input of senior management. I'm excited to report the proposed audit plan satisfies these audit standards.

Attached is the proposed 2018 Audit Plan for your review and approval. The Audit Committee approved the proposed audit topics on October 19, 2017. This plan was developed in consultation with County leadership and considers the results of the recently completed update to the County's risk assessment facilitated by Audit Services. The attached plan also takes into consideration those departments and agencies which have recently experienced a transition to new leadership and the length of time elapsed since a County department or agency has been audited.

Ken Kleffner, CIA  
County Auditor

CC: County Manager

## 2018 Audit Plan

### 1. Countywide Review of Cybersecurity Controls and Disaster Recovery Planning

Evaluate:

- Cybersecurity controls established to reduce the risk of data loss and corruption to County's information systems and
- IT planning and recovery strategies developed to restore critical systems to an operational level in the event of a disaster.

### 2. Countywide Review of Physical Security Management and Employee Safety Measures

Evaluate:

- County planning efforts addressing the protection and physical security of County buildings and facilities.
- County planning efforts addressing employee and patron safety at County offices, facilities and activities.

### 3. Human Services

Three programs, *Housing Services*, *Community Based Aging Services* and *Outreach/Administrative Services/Community Development* scored "high" on the recently completed risk assessment. Audit objectives will be designed to review management practices and controls established to ensure these programs are operating as intended. Audit Services has never audited Human Services.

### 4. Transition Audit – Department of Corrections

Audit objectives will be designed to advise the future appointed director, County leadership and the Board of County Commissioners of any risk management, governance or internal control issues that need to be addressed as a result in the change of department leadership. A specific objective will include an assessment of internal controls associated with the *Juvenile Detention Center* program that was rated "high" on the recently completed 2017 countywide risk assessment.

### 5. Contract Management Activities & Practices

Provide assurance the County's contract management practices and internal controls existing both centrally and at a department/agency level ensure contracts are administered effectively and efficiently. For the purposes of this audit, our review will focus on "post award" activities and practices.

## 6. Other Professional Services and Initiatives

- **Staff Requested Advisory Services (non-audit services)**

Upon request, Audit Services provides independent and objective advisory services.

- **Audit Follow-up**

Audit Services maintains a robust audit follow-up program designed to address audit issues after the audit report has been published.