

Audit Committee
October 19, 2017

Meeting Summary

The Audit Committee met at 2:00 PM in the Board of County Commissioners' Conference Room in the County's Administration Building. Audit Committee members were present along with members from the County Manager's office and Audit Services personnel.

The following summarizes the topics of discussion:

The County Auditor reported the status of *Planned and Unplanned Audits* as of October 13, 2017, to include *Other Professional Services* performed since the last Committee meeting.

The County Auditor suggested the following topics for the Committee's consideration as audits and other services to be performed in 2018:

- Review of Cybersecurity Efforts and Disaster Recovery Planning
- Review of Physical Security Management and Employee Safety Measures
- Human Services
- Transition Audit – Department of Corrections
- Contract Management Activities & Practices
- Other Professional Services and Initiatives
 - ✓ Staff Requested Advisory Services (non-audit services)
 - ✓ Audit Follow-up

After discussing the County Auditor's proposed audit plan, the Audit Committee agreed it should be presented to the Board of County Commissioners (BOCC) for approval. The County Auditor noted the proposed audit plan would be presented to the BOCC in a November 2017 business session meeting.

Michael Eglinski from Audit Services briefed the Audit Committee of a current initiative to establish performance measures for the County's internal audit program.

The Audit Committee requested the next Committee meeting be held in March 2018. At that time, the committee will review the status of audits performed.