



Date: October 25, 2018

To: Johnson County Board of County Commissioners

From: Ken Kleffner

Subject: 2019 Audit Plan

Attached is the proposed 2019 Audit Plan for your review and approval. The proposed plan was developed in consultation with County leadership and considers the results of the 2017 update to the County's risk assessment facilitated by Audit Services. The attached plan also takes into consideration those departments and agencies that have recently experienced a transition to new leadership and the length of time elapsed since a County department or agency has been audited.

The Audit Committee approved the proposed 2019 Audit Plan on October 11, 2018.

Ken Kleffner, CIA
County Auditor

CC: County Manager

2019 Audit Plan

1. Human Services

Three programs, *Housing Services*, *Community Based Aging Services* and *Outreach/Administrative Services/Community Development* scored “high” on the 2017 update to the County’s 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.

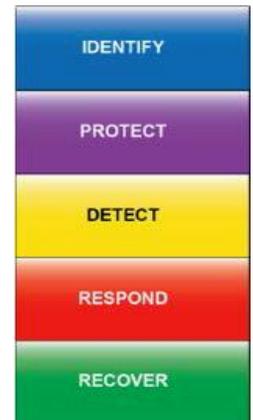
2. Transition Audit – Department of Corrections

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 2017 update to the County’s risk assessment.

3. Cybersecurity audit

In 2018, Audit Services conducted a Cybersecurity audit centering on the County’s planning efforts for responding to and recovering from IT incidents and whether or not those plans include key criteria identified by recommended practices.

In 2019, the Cybersecurity audit will assess whether certain IT security groups¹ have developed and implemented critical controls relating to Identify, Protect and Detect within the Cybersecurity framework.



4. 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.

5. Johnson County Developmental Supports (JCDS)

JCDS’ Community Support Provider program scored “high” on the 2017 update to the County’s risk assessment. Audit objectives will be designed to review management practices and controls established to ensure this program is operating as intended. Significant time has transpired since Audit Services audited this agency.

¹ Justice Information Management System, Johnson County Park and Recreation District, Johnson County Library, Johnson County Wastewater, and Emergency Communications Center

6. Other Professional Services and Initiatives

- **Peer Review**

Audit Services will undergo its second external peer review in the fall of 2019.

- **2019 Countywide risk assessment update**

Audit Services will facilitate the 2019 biennial update to the County's Risk Assessment.

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

Audit Services provides independent and objective advisory services upon request.

- **Audit Follow-up**

Audit Services maintains a robust audit follow-up program designed to monitor and report on recommendations adopted by management and to address audit issues surfacing after the audit report has been published.