



2026 Internal Audit Division Internal Audit Plan (Approved 12/16/2025)

| # | Engagement Area | Department | Scope & Objectives | Engagement Hours Planned | Engagement Hours Planned for Department Employees |
|--------------|--|-----------------------------|---|--------------------------|---|
| 1 | Journal Entry Backup & Approval | Countywide | Evaluate internal controls over journal entry creation and verify valid and accurate backup documentation. | 120 | 3 |
| 2 | Payroll Controls | Human Resources | Evaluate payroll internal controls, including: payroll preparation, payroll authorization, payment creation, bank account reconciliation, bank account data edits, employee creation/deletion, compensation edits, timesheet entry, processed payroll check custody, and written procedures (payroll, compensation, benefits, and hiring/termination). Review progress made on 2024 assurance engagement recommendations. | 160 | 5 |
| 3 | Payroll Accuracy | Human Resources | Evaluate accuracy of employee pay rates, pre-tax deductions, post-tax deductions, employer-paid benefits, tax withholding, absence plans, and general ledger payroll liability account. Review progress made on 2024 assurance engagement recommendations. | 240 | 5 |
| 4 | Vendor Validation | Countywide | Evaluate vendor creation process and controls. Assess whether vendors are appropriately verified and approved before activation within COFIS. Review incompatible outside employment, conflict of interest, and disclosure compliance with countywide policy (e.g. Policy 4-6000; Policy 4-7000; Utah County Procurement Policy Resolution No. 2024-211) and Utah Code. | 240 | 10 |
| 5 | Employee Recognition System | Human Resources | Review procedures and internal controls over Awardco employee recognition system. | 160 | 10 |
| 6 | P-cards | Countywide | Evaluate transaction compliance with policy regarding split transactions, cash equivalents, and personal purchases. Also evaluate accurate vendor P-card limit application and proper reconciliation. | 120 | 3 |
| 7 | Purchase Orders | Countywide | Evaluate Utah County Procurement Policy compliance regarding RFPs, ITBs, RFQs, and sole source/single source requests. Also evaluate purchase order amount validity and purchase requisition approval process approval threshold compliance. | 120 | 3 |
| 8 | Payroll Liability Account | Human Resources/ Countywide | Requested by Director of Financial Services. Evaluate the proper management and completeness of the payroll liability account and the accuracy of its balance with subsidiary records. Verify timely reconciliation and remittance of payments to appropriate entities. | 240 | 5 |
| 9 | Equipment Replacement Fund | Countywide | Requested by Director of Financial Services. Evaluate the proper management and completeness of the Equipment Replacement Fund and the accuracy of its balance with supporting schedules. Assess equipment replacement policy compliance and if management-provided fund objectives are being achieved. | 200 | 5 |
| 10 | Travel | Countywide | Requested by County Auditor. Evaluate compliance with updated countywide travel policy, projected to be approved mid-year. Evaluate internal controls over travel. If updated policy is not approved, provide assurance on current countywide travel policy. | 160 | 5 |
| 11 | Fixed Assets | Sheriff | Evaluate frequency of physical fixed asset annual reviews performed, assess staff fixed asset roles, verify procedures, assess asset custody and security, and evaluate fixed asset record accuracy. | 160 | 10 |
| 12 | Confidential Buy Money | Sheriff | Requested by Sheriff's Office. Assess procedural compliance and the adequacy of internal controls over confidential buy money. | 160 | 5 |
| 13 | Tax Administration Consulting | Auditor | Requested by County Auditor. Consult with Tax Administration to review tax rate calculation and reporting process and controls and provide applicable recommendations to improve accuracy and reduce risk. | 120 | 5 |
| 14 | Risk Management Consulting | Human Resources/ Countywide | Requested by Risk Management. Consult with Risk Management regarding developing and aligning ISO 31000 and COSO application through shared data and reporting, to improve assurance that strengthens governance and improves transparency. | 40 | 5 |
| 15 | Training (Staff Internal Auditor Onboarding) | Internal Audit | One staff review countywide policy, countywide systems, Internal Audit Division and Auditor's Office procedures, and risk areas. | 40 | N/A |
| 16 | Training (Staff Internal Auditor CIA) | Internal Audit | One staff earn Certified Internal Auditor (CIA) credential (4 hrs. per 52 weeks) | 208 | N/A |
| 17 | Training (Internal Audit Manager CPE) | Internal Audit | One staff complete Continuing Professional Education (CPE) hrs. (40 hrs.) to maintain Certified Internal Auditor (CIA) credential. | 40 | N/A |
| 18 | Training/Planning (VAULT ERP) | Internal Audit | Review "VAULT" Oracle ERP business processes, controls, logs, and auditing capabilities to incorporate into future engagement work programs. | 40 | N/A |
| 19 | Internal Audit Plan | Internal Audit | Issue financial risk reduction survey, assess data, complete risk assessment, and draft internal audit plan. | 24 | N/A |
| 20 | Tip Hotline | Countywide | Investigate Tip Hotline tips (ongoing). | 120 | N/A |
| 21 | Findings Follow-up Audit Committee | TBD | Determine if management corrective action plans have addressed finding recommendations. Placeholder for all findings follow-up. | 40 | N/A |
| 22 | Assigned | TBD | TBD. Placeholder for potential ad hoc requests. The Internal Audit Plan should be amended and approved before work is initiated. | 80 | N/A |
| Total | | | | 2832 | 79 |