

MOTION: Bailey

SECOND: Boddye

RE: AMEND CALENDAR YEAR 2022 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 January 18, 2022, by Resolution No. 22-045, the Board of County Supervisors approved the Proposed Internal Audit Plan Calendar Year Ending December 31, 2022, current Working Draft dated January 18, 2022, submitted by RSM US, LLP; and

WHEREAS, the Internal Auditor and the County Executive are recommending that the Calendar Year 2022 Proposed Internal Audit Plan be amended to: Defer – Data Governance and Protection and Contract Administration; and add Independent Validation and Verification (IV&V) of the Human Capital Management Implementation – Phase I and Vendor Maintenance Controls, to the Calendar Year 2022 Proposed Internal Audit Plan;

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 2022 Proposed Internal Audit Plan to: Defer – Data Governance and Protection and Contract Administration; and add Independent Validation and Verification (IV&V) of the Human Capital Management Implementation – Phase I and Vendor Maintenance Controls to the Calendar Year 2022 Proposed Internal Audit Plan.

December 13, 2022

BAC Meeting

Page 2

Votes:

Ayes: Wheeler, Angry, Bailey, Boddye

Nays: none

Absent from Vote: none

Abstain from Vote: none

Absent from Meeting: none

For information:

County Attorney

ATTEST: _____ *Rance M Brown*

Clerk to the Board Audit Committee