



# Independent External Quality Assessment Review

PEGGY CASKEY, COUNTY INTERNAL AUDITOR

SEPTEMBER 7, 2017

# The Institute of Internal Auditors (IIA) Quality Assurance LLC conducted an external quality assessment (QA) of the County Internal Auditor's Office.

- ▶ The QA's principle objectives were to:
  - ▶ assess the internal audit activity's conformance to The IIA's International Standards for the Professional Practice of Internal Auditing (Red Book Standards),
  - ▶ evaluate the internal audit activity's effectiveness in carrying out its mission, and
  - ▶ Identify opportunities to enhance the internal audit activity's management and work processes, as well as, its value to Hillsborough County.

# Quality Assurance LLC Overall opinion

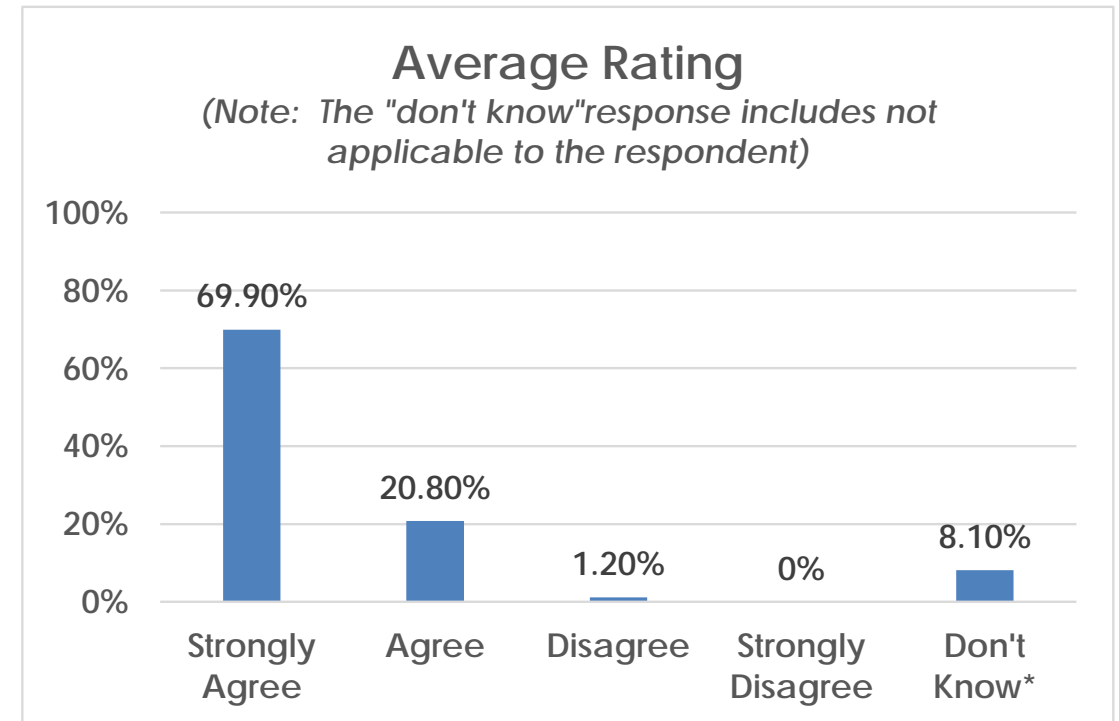
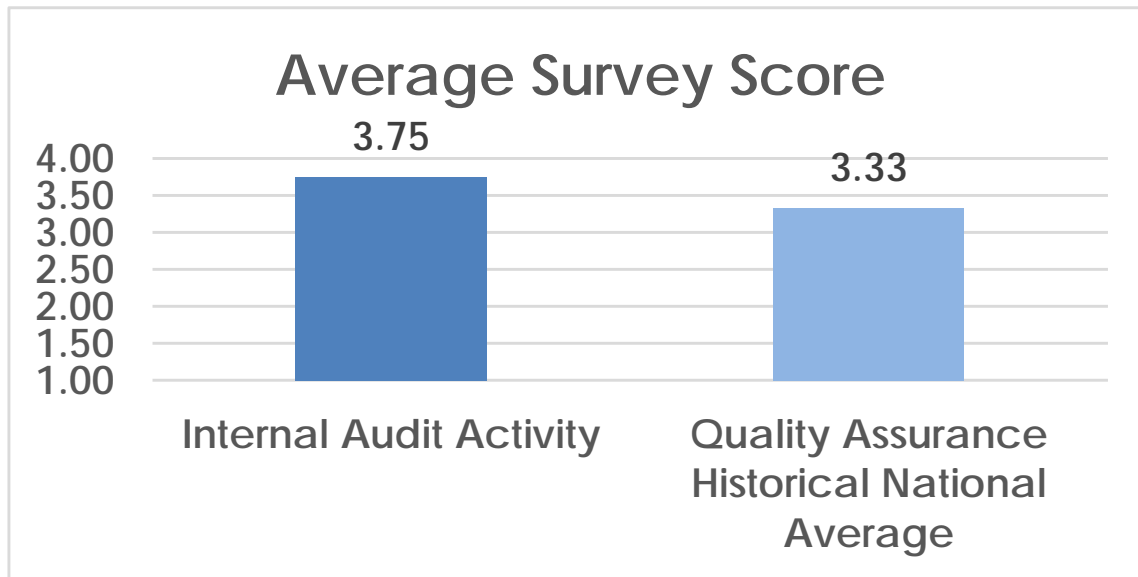
- ▶ The internal audit activity generally conforms to the Red Book Standards and Definition of Internal Auditing.
- ▶ “Generally conforms” is the top rating. It means that the internal audit activity has a charter, policies, and processes that are judged to be in conformance with the Standards.


# Observations and Positive Attributes

- ▶ The internal audit activity environment is well-structured and progressive,
- ▶ Some successful practices observed were:
  - ▶ Earning strong support from senior management and the Board;
  - ▶ Effective use of audit management software;
  - ▶ Strong assessment and annual audit planning processes;
  - ▶ Well rounded staff with excellent and ample professional certifications;
  - ▶ Supports continuing education; and
  - ▶ Audit manual clearly documents County internal audit policies and procedures.

# Survey Results (Bench Marking)

The internal audit activity exceeded the IIA's quality assurance historical (national) average in all 23 areas including, but not limited to: professional objectivity, adding value, integrity, independence, problem identification, solution skills, knowledge, and accuracy.





The observation and recommendation are intended to build on the foundation already in place.

**Observation:** Effectively deploy internal audit resources to ensure completion of the audit plan.

**Comment:** Due to effort towards realizing the essential foundational elements, the Board approved 2016 Audit Plan targets were not achieved.

**Recommendation:** Actively monitor internal audit resource levels and skill sets linked to annual audit plan objectives. Focus should be given to the volume of assurance engagements before developing the capability to conduct full scale consulting engagements.

**County Internal Auditor's Response:** Concur. Productivity increased in 2016 by approximately 63% (per full-time equivalent when compared to the prior two consecutive years) however, the 2016 Annual Audit plan was not completed by year end. The County Internal Auditor will continue with her current plans to increase productivity to address additional high-risk areas identified in the annual risk assessment. Developing the capability to conduct full scale consulting engagements is a long-range vision.

**External Quality Assessment of the  
Internal Audit Activity at  
Hillsborough County, FL  
Board of the County Commissioners  
(BOCC)  
Final Report July 2017**

<b>EXECUTIVE SUMMARY .....</b>	<b>3</b>
<b>OPINION AS TO CONFORMANCE TO THE <i>STANDARDS</i> .....</b>	<b>3</b>
<b>ISSUES SPECIFIC TO THE INTERNAL AUDIT ACTIVITY .....</b>	<b>4</b>
<b>OBSERVATIONS AND RECOMMENDATIONS .....</b>	<b>5</b>
<b>ISSUES SPECIFIC TO THE INTERNAL AUDIT ACTIVITY .....</b>	<b>5</b>
<b><i>ATTACHMENT A - Standards</i> Conformance Evaluation Summary .....</b>	<b>6</b>

## EXECUTIVE SUMMARY

As requested by the chief audit executive (CAE), IIA Quality Services, LLC. (Quality) conducted an external quality assessment (QA) of the County internal audit activity (IA activity). The principal objectives of the QA were to assess IA activity's conformance to The IIA's *International Standards for the Professional Practice of Internal Auditing (Standards)*, evaluate the IA activity's effectiveness in carrying out its mission (as set forth in its charter and expressed in the expectations of Hillsborough County), and identify opportunities to enhance its management and work processes, as well as its value to Hillsborough County..

## OPINION AS TO CONFORMANCE TO THE STANDARDS

**It is our overall opinion that the County Internal Audit activity generally conforms to the Standards and Definition of Internal Audit.** For a detailed list of conformance to individual Standards, please see Attachment A. The QA team identified opportunities for further improvement, details of which are provided in this report.

The IIA *Quality Assessment Manual* suggests a scale of three ratings, “*generally conforms*,” “*partially conforms*,” and “*does not conform*.” “Generally Conforms” is the top rating and means that an internal audit activity has a charter, policies, and processes that are judged to be in conformance with the Standards (or as appropriate). “Partially Conforms” means deficiencies in practice are noted that are judged to deviate from the Standards, but these deficiencies did not preclude the internal audit activity from performing its responsibilities in an acceptable manner. “Does Not Conform” means deficiencies in practice are judged to be so significant as to seriously impair or preclude the internal audit activity from performing adequately in all or in significant areas of its responsibilities.

## SCOPE AND METHODOLOGY

As part of the preparation for the QA, the County IA activity prepared an advanced preparation document with detailed information and sent out surveys to its staff and a representative sample of Hillsborough County executives. A summary of the survey results (without identifying the individual survey respondents) have been furnished to the County IA activity. Prior to commencement of the onsite work by the QA team, the team leader conducted a preliminary meeting with the County Internal Auditor to gather additional background information, select executives for interviews during the onsite field work, and finalize planning and administrative arrangements for the QA. As a part of the review, extensive interviews were held with Hillsborough County – Chairman of the Board of County Commissioners. The Audit Committee Chair, executives (including operational and support divisions), external auditors, and IA activity staff. Also reviewed were the IA activity's risk assessment and audit planning processes, audit tools and methodologies, engagement and staff management processes, involvement in the Hillsborough County, and a representative sample of the IA activity's working papers and reports.

## OBSERVATIONS AND POSITIVE ATTRIBUTES

The IA activity environment where the review was performed is well-structured and progressive, where the Standards are understood and management is endeavoring to provide useful audit tools and implement appropriate practices. Some successful practices observed were:

- Earning strong support from senior management and the BOCC.
- Effective use of audit management software.

- Strong risk assessment and annual audit planning processes.
- Well rounded staff with excellent and ample professional certifications.
- Supports continuing education.
- Audit manual clearly documents County IA policies and procedures.

Consequently, comments and recommendations are intended to build on this foundation already in place within the IA activity.

## **RECOMMENDATIONS**

Recommendations related to the IA activity's structure, staffing, deployment of resources, and similar matters that should be implemented within the IA activity, with support from senior management are highlighted below, with details in the main body of the report.

## **ISSUES SPECIFIC TO THE INTERNAL AUDIT ACTIVITY**

- 1. Effectively Deploy IA Activity Resources to Ensure Completion of the Audit Plan.**  
Actively monitor IA activity resource levels and skill sets linked to annual audit plan objectives to ensure completion and alignment with the audit plan and changing internal audit requirements. (Standard 2030)

Thank you for the opportunity to be of service to the Hillsborough County Internal Auditor's activities. The QA team will be pleased to respond to further questions concerning this report and to furnish any desired information.



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Team Leader  
Donald E. Kirkendall, CIA  
IIA Quality Services, LLC



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Tracy Darakjian, CIA  
Director, Quality Services  
IIA Quality Services, LLC

### **Team Members:**

David J. MacCabe, CIA, CGAP, CRMA

## OBSERVATIONS AND RECOMMENDATIONS

### ISSUES SPECIFIC TO THE INTERNAL AUDIT ACTIVITY

#### 1. Effectively Deploy Internal Audit Resources to Ensure Completion of the Audit Plan

The County Internal Auditor has invested considerable time and effort in developing the foundation for an effective IA activity including the following actions:

- developing audit policies and procedures,
- revising BOCC Resolution R13-193 to align with applicable audit standards,
- hiring professional staff,
- implementing electronic work paper software,
- implementing data analytics,
- obtaining open data base connectivity,
- preparing for a required independent external Quality Assurance Review, and
- building relationships with the BOCC, the Internal Audit Committee, executive management and line management.

In addition, during 2015 the office experienced 100% staff turnover and in 2016 experienced 33% staff turnover. Subsequently, fewer audits were successfully completed last year and due to efforts toward realizing the essential foundational elements within the IA activity, the BOCC-approved 2016 Audit Plan targets were not achieved.

#### ***Recommendation***

Actively monitor IA activity resource levels and skill sets linked to annual audit plan objectives to ensure completion and alignment with the audit plan and changing internal audit requirements. This is especially critical for internal audit activities operating within a very dynamic organization.

Also, the IA activity currently provides some management assistance or informal consulting projects. Focus should be given to the volume of assurance engagements before developing the capability to conduct full scale consulting engagements.

#### **Internal Audit Response**

Concur. Productivity increased in 2016 by approximately 63% (per full-time equivalent when compared to the prior two consecutive years) however, the 2016 annual audit plan was not completed by year end. The County Internal Auditor will continue with her current plans to increase audit productivity to address additional high-risk areas identified in the annual risk assessment. Developing the capability to conduct full scale consulting engagements is a long-range vision.

## HILLSBOROUGH COUNTY – BOCC

		GC	PC	DNC
<b>OVERALL EVALUATION</b>		<b>x</b>		
<b>ATTRIBUTE STANDARDS</b>		<b>x</b>		
<b>1000</b>	<b>Purpose, Authority, and Responsibility</b>	<b>x</b>		
1010	Recognizing Mandatory Guidance in the Internal Audit Charter	<b>x</b>		
<b>1100</b>	<b>Independence and Objectivity</b>	<b>x</b>		
1110	Organizational Independence	x		
1111	Direct Interaction with the Board	x		
1112	Chief Audit Executive Roles Beyond Internal Auditing	x		
1120	Individual Objectivity	x		
1130	Impairment to Independence or Objectivity	x		
<b>1200</b>	<b>Proficiency and Due Professional Care</b>	<b>x</b>		
1210	Proficiency	x		
1220	Due Professional Care	x		
1230	Continuing Professional Development	x		
<b>1300</b>	<b>Quality Assurance and Improvement Program</b>	<b>x</b>		
1310	Requirements of the Quality Assurance and Improvement Program	x		
1311	Internal Assessments	x		
1312	External Assessments	x		
1320	Reporting on the Quality Assurance and Improvement Program	x		
1321	Use of “Conforms with the <i>International Standards for the Professional Practice of Internal Auditing</i> ”	x		
1322	Disclosure of Nonconformance	x		
<b>PERFORMANCE STANDARDS</b>		<b>x</b>		
<b>2000</b>	<b>Managing the Internal Audit Activity</b>	<b>x</b>		
2010	Planning	x		
2020	Communication and Approval	x		
2030	Resource Management		x	
2040	Policies and Procedures	x		
2050	Coordination and Reliance	x		
2060	Reporting to Senior Management and the Board	x		
2070	External Service Provider and Organizational Responsibility for Internal Auditing	<b>N/A</b>		

<b>2100</b>	<b>Nature of Work</b>	<b>x</b>		
2110	Governance	x		
2120	Risk Management	x		
2130	Control	x		
<b>2200</b>	<b>Engagement Planning</b>	<b>x</b>		
2201	Planning Considerations	x		
2210	Engagement Objectives	x		
2220	Engagement Scope	x		
2230	Engagement Resource Allocation	x		
2240	Engagement Work Program	x		
<b>2300</b>	<b>Performing the Engagement</b>	<b>x</b>		
2310	Identifying Information	x		
2320	Analysis and Evaluation	x		
2330	Documenting Information	x		
2340	Engagement Supervision	x		
<b>2400</b>	<b>Communicating Results</b>	<b>x</b>		
2410	Criteria for Communicating	x		
2420	Quality of Communications	x		
2421	Errors and Omissions	x		
2430	Use of "Conducted in conformance with the <i>International Standards for the Professional Practice of Internal Auditing</i> "	x		
2431	Engagement Disclosure of Nonconformance	x		
2440	Disseminating Results	x		
2450	Overall Opinions	x		
<b>2500</b>	<b>Monitoring Progress</b>	<b>x</b>		
<b>2600</b>	<b>Communicating the Acceptance of Risks</b>	<b>x</b>		
<b>IIA Code of Ethics</b>		<b>x</b>		

# Quality Assessment

## July 21, 2017

Hillsborough County, Florida  
BOCC –County Internal Audit

# BOTTOM-LINE

- **Conforms to IIA standards**
- **In compliance with IIA Code of Ethics**

# Generally Conforms

Means the evaluator has concluded that the relevant structures, policies and procedures of the activity, as well as the processes by which they are applied, comply with the requirements of the individual Standard or element of the Code of Ethics in all material respects.

# Assessment criteria

## **GC – “GENERALLY CONFORMS” *BEST RATING GIVEN BY IIA***

Means the evaluator has concluded that the relevant structures, policies and procedures of the activity, as well as the processes by which they are applied, comply with the requirements of the individual Standard or element of the Code of Ethics in all material respects.

## **PC – “PARTIALLY CONFORMS”**

Means the evaluator has concluded that the activity is making good-faith efforts to comply with the requirements of the individual Standard or element of the Code of Ethics, section or major category, but has fallen short of achieving some of their major objectives.

## **DNC – “DOES NOT CONFORM”**

Means the evaluator has concluded that the activity is not aware of, is not making good-faith efforts to comply with, or is failing to achieve many/all of the objectives of the individual Standard or element of the Code of Ethics, section or major category.

# Review Objectives

- **IIA Audit Standards Compliance**
- **Effectiveness of Audit Operation**
- **Code of Ethics**

# **Main Focus of Standards**

- **Risk Management**
- **Control**
- **Governance**
- **Consulting**
- **Value Added**

# **Successful Practices in Use**

- **Earning strong support from senior management and BOCC**
- **Effective use of audit management software**
- **Engagement workpapers are complete and well prepared**

# **Successful Practices in Use (Continued)**

- **Strong risk assessment and annual audit planning processes**
- **Well rounded staff with excellent credentials and ample professional certifications**
- **Supports continuing education**
- **Audit manual that clearly documents County IA policies and procedures.**

# Recommendation

- Most of the foundational work is now completed and the Internal Auditor is confident that a better focus on the Board-approved Audit Plan is possible. Therefore, we recommend that the Internal Auditor continue current plans to increase audit production each year to address additional high-risk areas identified in the annual risk assessment.

## **ATTRIBUTE STANDARDS**

1000 Purpose, Authority and Responsibility	GC
1100 Independence and Objectivity	GC
1200 Proficiency and Due Professional Care	GC
1300 Quality Assurance & Improvement Program	GC

## **PERFORMANCE STANDARDS**

2000 Managing the Internal Audit Activity	GC
2100 Nature of Work	GC
2200 Engagement Planning	GC

## **PERFORMANCE STANDARDS (Continued)**

2300 Performing the Engagement	GC
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2400 Communicating Results	GC
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2500 Monitoring Progress	GC
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2600 Communicating the Acceptance of Risks	GC
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<b><u>IIA CODE OF ETHICS</u></b>	GC
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# BACK TO THE BOTTOM-LINE

- **Generally conforms to IIA Standards**
- **In compliance with IIA Code of Ethics**

# NEXT STEPS

- **Draft report to IIA by July 28, 2017**
- **Draft to you August 11, 2017**
- **Issue final report soon after you respond to the draft QA report**



# Questions

# Additional Documents Received From The Quality Assurance Review Team

# Observation Worksheet

## HILLSBOROUGH COUNTY

**Program Ref:** D3

**Standard, Practice Advisory, Practice Guide, or Position Paper:** Standard 2030

**Observation:** The Internal Auditor has invested considerable time and effort in developing the foundation for an effective Internal Audit function including the following actions:

- (1) developing audit policies and procedures,
- (2) revising BOCC Resolution R13-193 to align with applicable audit standards,
- (3) hiring professional staff,
- (4) implementing electronic work paper software,
- (5) implementing data analytics,
- (6) obtaining open data base connectivity,

(7) preparing for a required independent external Quality Assurance Review, and

(8) building relationships with the BOCC, the Internal Audit Committee, executive management and line management.

In addition, during 2015 the Office experienced 100% staff turnover and in 2016 experienced ~~433~~ 33% staff turnover.

Subsequently, fewer audits have been successfully conducted last year. Because of the essential foundational work done, the BOCC-approved 2016 Audit Plan targets could not be achieved.

**Recommendation:**

Most of the foundational work is now completed and the Internal Auditor is confident that a better focus on the Board approved audit plans is possible. Therefore, we recommend that the Internal Auditor continue current plans to increase audit production each year to address additional high-risk areas identified in the annual risk assessment.

**Additional Comments:** Internal Audit currently does some management assistance or informal consulting projects. The focus should be on expanding the volume of assurance engagements before developing the capability to conduct full scale consulting engagements.

### Appendix F3 Independent Validator Statement

Briefly comment on your validation of the observation/recommendation with the internal audit activity's management, including the individuals with whom it was discussed.

Discussed with the Internal Auditor

Included in report? ☒ Yes      ☐ No    ☐ Verbal Only

If no, briefly explain:

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Reviewer's Name: David MacCabe    Date: 7/20/17 revised

Team Leader: Don Kirkendall      Date: 7/20/17

# HISTORICAL CLIENT SURVEY RESULTS/AVERAGE OF QAs TO DATE

Excluding  
Hillsborough County--City of Tampa

		ACTUAL RESPONSES										TOTAL	WEIGHTED	
		4		3		2		1		0		TOTAL	Don't Know	AVERAGE
		Strongly Agree		Agree		Disagree		ongly Disagi		Don't Know				
Internal Audit Governance	1. IA activity personnel respect the value and ownership of information they receive and do not disclose information without appropriate authority unless there is a legal or professional obligation to do so.	2,176	62%	1,047	30%	23	1%	0	0%	288	8%	3,534	3,246	3.66
	2. IA activity personnel exhibit the highest level of professional objectivity in performing their work, making a balanced assessment of all relevant circumstances and are not unduly influenced by their own interests or by others in forming judgments.	1,595	45%	1,645	47%	165	5%	0	0%	129	4%	3,534	3,405	3.42
	3. The IA activity is perceived as adding value and helping our organization accomplish its objectives.	1,362	39%	1,807	51%	234	7%	0	0%	131	4%	3,534	3,403	3.33
	4. The integrity of the IA activity establishes confidence, providing the basis for their role as trusted advisor within our organization.	1,508	43%	1,650	47%	204	6%	0	0%	172	5%	3,534	3,362	3.39
	5. Organizational placement of the IA activity ensures its independence and ability to fulfill its responsibilities.	1,773	50%	1,413	40%	88	2%	0	0%	260	7%	3,534	3,274	3.51
	6. IA activity personnel have free and unrestricted access to records, information, locations, and employees during the performance of their engagements.	2,012	57%	1,121	32%	75	2%	0	0%	326	9%	3,534	3,208	3.60
Internal Audit Staff	7. A activity staff and management communicate effectively (oral, written, and presentations).	1,184	34%	2,051	58%	219	6%	0	0%	80	2%	3,534	3,454	3.28
	8. IA activity staff and management keep up to date with changes in my business, our industry and relevant regulatory issues.	825	23%	1,834	52%	296	8%	0	0%	579	16%	3,534	2,955	3.18
	9. IA activity staff display adequate knowledge of my business processes including critical success factors.	829	23%	2,050	58%	421	12%	0	0%	234	7%	3,534	3,300	3.12
	10. IA activity staff exhibit effective problem identification and solution skills.	907	26%	2,050	58%	313	9%	0	0%	264	7%	3,534	3,270	3.18
	11. IA activity management demonstrate effective conflict resolution and negotiating skills.	939	27%	1,778	50%	239	7%	0	0%	578	16%	3,534	2,956	3.24
	12. The IA activity is viewed as viable source of talented individuals who could successfully transfer to other parts of our organization.	875	25%	1,587	45%	426	12%	0	0%	646	18%	3,534	2,888	3.16
Internal Audit Management	13. Internal audit activity management communicates effectively (oral, written, and presentations).	1,291	37%	1,951	55%	174	5%	0	0%	118	3%	3,534	3,416	3.33
	14. Internal audit activity management keeps up to date with changes in my business, our industry, and relevant regulatory issues.	894	25%	1,738	49%	284	8%	0	0%	618	17%	3,534	2,916	3.21
	15. The IA activity establishes annual audit plans to assess areas or topics that are significant to our organization and consistent with our organizational goals.	1,366	39%	1,579	45%	125	4%	0	0%	464	13%	3,534	3,070	3.40
	16. The IA activity sufficiently communicates its audit plans to management of areas being reviewed. This includes descriptions of audit objectives and scope of review.	1,383	39%	1,654	47%	191	5%	0	0%	306	9%	3,534	3,228	3.37
	17. The IA activity effectively promotes appropriate ethics and values within our organization.	1,721	49%	1,456	41%	84	2%	0	0%	273	8%	3,534	3,261	3.50
	18. The IA activity adequately assesses the effectiveness of risk management processes employed by management to achieve objectives.	1,053	30%	1,782	50%	202	6%	0	0%	497	14%	3,534	3,037	3.28
Internal Audit Processes	19. The IA activity competently assesses the adequacy and effectiveness of our organization's system of internal controls.	1,203	34%	1,791	51%	175	5%	0	0%	365	10%	3,534	3,169	3.32
	20. The IA activity exhibits proficient project management and organizational skills to assure the timely completion of their audit engagements.	1,003	28%	1,883	53%	189	5%	0	0%	459	13%	3,534	3,075	3.26
	21. The IA activity demonstrates sufficient knowledge of key information technology risks and controls in performing its audit engagements.	872	25%	1,815	51%	170	5%	0	0%	677	19%	3,534	2,857	3.25
	22. The IA activity demonstrates sufficient knowledge of fraud to identify "red flags" indicating possible fraud when planning its audit engagements.	1,017	29%	1,533	43%	84	2%	0	0%	900	25%	3,534	2,634	3.35
	23. IA activity audit reports are accurate, objective, clear, concise, constructive, complete, and timely.	1,055	30%	1,857	53%	268	8%	0	0%	354	10%	3,534	3,180	3.25

**QA-Internal Audit Client Survey – CAE Comments—Hillsborough County-Tampa**

**24.** What would you describe as areas of strength for the IA activity? What things do they do well that you would like them to continue or expand doing? (Include new or existing areas where you think additional audit services would be helpful.)

**Response**

A. Conforms to the Red Book Standards (with exception of QAR lapse). B. Individual and operational independence. C. Conclusions are based on strong evidence. D. Approachable, open door policy with a strong desire to help management and the organization exceed in all areas of operations. F. Final communications are well balanced providing a global perspective of the area under review. G. The Internal Audit function is a business partner. H. Does not allow politics to influence the internal audit function's goals and objectives.

**25.** What areas would you describe as opportunities for improvement by the IA activity? What things would you like to see them stop doing? (Include your suggestions for how audit services could be improved.)

**Response**

A. Increase staffing level to provide audit services at the speed of risk and increase productivity. B. Migrate towards bringing subject matter experts onto the internal audit team and decrease outsourcing entire audit projects. C. Continue to strengthen the internal audit function's identity, products and services. D. Attend or participate in more County sponsored functions (i.e., ribbon cuttings, employee recognition ceremonies, fund raisers, etc.).

**26.** Specifically, how might the IA activity better add value to your organization?

**Response**

As a business partner to the organization, migrate towards providing consulting services, shifting more resources into the pipeline, and working with management to identify cost saving opportunities.

**27.** Additional comments:

**Response**

During the past 18 months, the internal audit function has done a great job maturing its operations and strengthening its conformance with the Red Book Standards.

#### QA-Internal Audit Client Comments—Hillsborough County - Tampa

24. What would you describe as areas of strength for the IA activity? What things do they do well that you would like them to continue or expand doing? (Include new or existing areas where you think additional audit services would be helpful.)

Response
Professionalism and their ability to work well with all levels of staff throughout the organization. I would like to see them help the County put together a comprehensive Enterprise Risk Management process to identify and address real risks to the organization - helping us to focus on those areas and reduce our focus on areas that have minimal risks.
Very personable and respectable of our time.
Great communication skills. Very open with what to expect and clear on objectives. allow department full and complete participation throughout the process.
Continue to be objective, listen to staff, and incorporate all factual information into audit reports. Highlight both areas of exceptional performance and areas for improvement in order to achieve a balanced report.
IA activity staff demonstrate that they are knowledgeable and proficient in their audit function. They continue to add significant value to our organization as a whole, and their communication style makes them a pleasure to work with.
Excellent communications.
They were extremely knowledgeable in our internal procedures

**25. What areas would you describe as opportunities for improvement by the IA activity? What things would you like to see them stop doing? (Include your suggestions for how audit services could be improved.)**

Response
IA has met with the department to review findings and actions taken however feedback has not been provided to know the status of how the county perceives the resolution.
Great the way it is.
I believe the County's audit process has tremendous value for the organization and can provide important recommendations for process improvements within a department.
A little more frequency of follow-ups for previously identified management deficiencies. The audit team is still relatively new, though,
No suggestions for improvement. Good as is.

**26. Specifically, how might the IA activity better add value to your organization?**

Response
Internal Audit was recently given the approval to perform a comprehensive Oracle ERP system, support and staff audit - this is a huge project that will be undertaken during CY17 that will add significant value to the organization. There are significant opportunities for increased efficiencies and effectiveness along with opportunities to leverage the system's automated controls (reducing the need for manual ones); additionally reducing risks associated with current system support structure, staff access and change control processes.
More communication.
Great as is.
Continued analysis of our critical services provides an opportunity to critically examine processes and achieve improvement and increased efficiency.
Make important recommendations based on input from both department and County Audit staff. Department and Audit staff should continue to work together to achieve positive outcomes and ensure continued compliance with all relevant departmental/County policies and procedures.
Not applicable to my involvement with IA.
No suggestions for improvement. Good as is.

**27. Additional comments:**

Response
Melinda and Renee were amazing. They were kind and caring and were not intimidating. Melinda was incredibly knowledgeable with our inspection process and their correspondence was always detailed and thorough. It was an extremely pleasant experience (never thought I would say that about an audit)and it helped bring to light ways we can and will improve.
Keep up the great work.
Thank you for all the hard work and effort you put into each audit review and report.
Staff turn-over is a little high.