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## **.9 Chapter of the Internal Auditor**

- **.9.1 Objective**

The overall objective of the Internal Auditor of the Department of Finance of the County of Glenn, is to assist all members of county management to effectively discharge their responsibilities by furnishing them with objective analyses, appraisals, recommendations, counsel, and information concerning the activities reviewed. The audit objective includes promoting effective control at reasonable cost.

- **.9.2 General Duties**

The Internal Auditor is responsible for financial, data processing and operational audits of all county departments, special districts, trust funds, monies on deposit in the county treasury and funds under the control of a county officer on deposit with an outside financial institution. Where the contract provides for audits by the county, audits shall be conducted of franchise holders, concessionaires and other similar agencies. In addition, the Internal Auditor shall conduct special investigations or reviews as may be requested by the Audit Committee, Board of Supervisors, or Department Heads.

- **.9.3 Standards**

The Internal Auditor shall perform examinations in accordance with Generally Accepted Government Auditing Standards as required by Government Code Sections 1236 to 1239, 10529, and shall comply with the State Controller's minimum requirements in accordance with Section 26909.

- **.9.4 Philosophy**

A philosophy of cooperative auditing shall be an integral part of the County of Glenn's internal audit program. The Internal Auditor shall acknowledge that the goals pursued by management and internal auditing are the same. The Internal Auditor shall strive toward a constructive partnership with management that will result in significant improvements in control, efficiency and communications.

- **.9.5 Authority**

The Internal Auditor functions under the statutory authority of the Finance Director. The organizational status of the Internal Auditor shall be sufficient to gain the cooperation of the auditees and to perform audit work free from interference. The Internal Auditor shall have access to all county records, personnel and properties required to carry out audit responsibilities. Access to the above records, personnel, and properties shall be subject to applicable laws and regulations.

- **.9.6 Scope of Audits**

The scope of internal auditing encompasses the examination and evaluation of the adequacy and effectiveness of the county's system of internal control and the quality of performance in carrying out assigned responsibilities. The scope of internal auditing includes the following:

- A. Reviewing the reliability and integrity of financial and operating information and the means used to identify, measure, classify and report such information.
- B. Reviewing the systems established to ensure compliance with those policies, plans, procedures, laws and regulations which could have a significant impact on operations and reports, and determining whether the department is in compliance.
- C. Reviewing the means of safeguarding assets and, as appropriate verifying the existence of such assets.
- D. Appraising the economy and efficiency with which resources are employed.
- E. Reviewing operations or programs to ascertain whether results are consistent with established objectives and goals and whether the operations or programs are being carried out as planned.

- **.9.7 Professional Care**

The Internal Auditor shall exercise due professional care in performing audits. In exercising due professional care, the Internal Auditor should be alert to the possibility of wrongdoing, errors and omissions, inefficiency, waste, ineffectiveness and conflicts of interest.

- **.9.8 Reports**

The Internal Auditor shall discuss audit findings and recommendations at appropriate levels of management before issuing final written reports. All final reports will include the responses from the Department Heads. Written reports should be objective, clear, concise, constructive and timely. Upon approval of the Finance Director, written reports shall be distributed simultaneously to the auditee, the Board of Supervisors and the Audit Committee. If conflicts exist on the distribution of the report between the Director of Finance and the Internal Auditor, the report shall be submitted to the Audit Committee for determination of distribution.

- **.9.9 Overview**

Under the general supervision of the Finance Director, the Internal Auditor shall ensure that the audit work fulfills the general purposes and responsibilities approved by the Audit Committee and accepted by the Board of Supervisors. The Internal Auditor shall establish audit work schedules and provide frequent status reports. Audit programs should be developed for each activity reviewed. An Audit Policy and Procedures Manual should be developed to ensure long range continuity of the internal audit function. The Internal Auditor shall cooperate with, and assist as directed, all outside auditors, including those representing the County Grand Jury.

- **.9.10 Continuing Education**

The Internal Auditor shall strive to maintain and further technical competence through continuing education and participation in professional associations, such as, the Institute of Internal Auditors and the Audit Chief's Committee of the State Association of County Auditors, and the National Association of Local Governmental Auditors.

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