



**Kristine Adams-Wannberg
Washington County Auditor**

March 19, 2024

Dear Washington County Community Members,

I am pleased to provide you with my office's audit schedule for March 2024 through February 2025. My office will post this schedule on the County Auditor's website.

I greatly appreciate the community's response to suggesting new audit topics. While not all topics translated into an audit topic for 2024, my office will keep your feedback in mind for future audits.

If you have questions about these audits, please reach out to me at any time.

With many thanks,

Kristine Adams-Wannberg, CIA, CGAP
Washington County Auditor

Cc: Kathryn Harrington, County Chair
Nafisa Fai, Commissioner District 1
Pam Treece, Commissioner District 2
Roy Rogers, Commissioner District 3
Jerry Willey, Commissioner District 4
Caprice Massey, County Sheriff
Kevin Barton, District Attorney
Judge Daniel Cross, Justice of the Peace
Tanya Ange, County Administrator

Audits Currently In-Process

These audits are currently underway and will be completed in 2024.

- ARPA Workforce Development
- MSTIP Risk Assessment

March 2024 – February 2025 Audits

Audit	Initial Description*	Expected Start**
County Grants Management	This audit will review and assess management of federal awards across certain departments.	<i>2nd Quarter 2024</i>
Identity and Access Management	This audit will select a significant County IT system and review the permissions and appropriate levels of access.	<i>3rd Quarter 2024</i>
County Cash Handling (Carried over from 2023)	This audit will compare internal controls over cash handling (receipt, recording, deposit, reporting) to industry standards.	<i>3rd Quarter 2024</i>
Emergency Rental Assistance Program	This audit will look at the County's program compliance with eligibility criteria for the Emergency Rental Assistance (ERA) program established by the U.S. Department of the Treasury.	<i>4th Quarter 2024</i>

**Note 1: During the initial phase of an audit, concepts/scopes of focus are subject to change as audit teams learn about issue areas.*

*** Note 2: This is based on having budgeted resources of two audit staff. Should changes occur due to County budget decisions or the need to lengthen or shorten some audits, the start dates may change.*

Recommendation Status Reviews

We will evaluate the status of recommendations from the following audits/reports during the next 12 months:

- County Succession Plan Needed for Projected Workforce Turnover
- Review of Information Security Report
- County Financial Policies Audit
- Diversity/Ethnic Diversity of County Boards and Commissions