



Kristine Adams-Wannberg
Washington County Auditor

March 23, 2023

Dear Washington County Community Members,

I am pleased to provide you with my office's audit schedule for calendar year 2023. My office will post this schedule on the County Auditor's website.

If you have questions about these audits, would like to provide information on the topics to my office, or have ideas of audits you would like to see in 2024, 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
Pat Garrett, County Sheriff
Kevin Barton, District Attorney
Judge Daniel Cross, Justice of the Peace
Tanya Ange, County Administrator

Calendar Year 2023 Audit Schedule

Audits to be started in CY 2023 and initial concepts:

Audit	Initial description*	Estimated start**
County Reserves and Targets Financial Policy	This audit will compare the County policy 405 to best practices.	<i>2nd Quarter</i>
ARPA Workforce Development	This audit will evaluate the effectiveness of Workforce Development program third party vendor contract monitoring, compare with the County contract and American Rescue Plan Act (ARPA) requirements.	<i>2nd Quarter</i>
Major Streets Transportation Improvement Program	This audit will identify risks for the MSTIP program in accomplishing its objectives	<i>2nd Quarter</i>
County Cash Handling	This audit will compare County and department internal controls over cash handling (receipt, recording, deposit, reporting) to industry standards.	<i>4th Quarter</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 three audit staff. Should position reductions occur due to County budget decisions, the start dates may change.*

Recommendation Status Reviews

We will evaluate the status of recommendations from the following audits during 2023:

- County Succession Plan Needed for Projected Workforce Turnover
- Racial/Ethnic Diversity of County Boards and Commissions
- Auditor Review of Information Security

Technical Assistance

We are providing technical assistance to the Washington County Salary Commission.