NONAUDIT OBSERVATIONS

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DESHUTES COUNTY, OR
Internal Audit Program
Audit shop background

- Years County has had Internal Audit
- Size
- Development
- Reasons formed
County statute/policy

- Evolution
- Structure
- Requirements
Types of work

- Audits
- Non audits
- Not non-audits
- Administrative
Yellow book compliance

- Policies and procedures
  - YB 2018
  - Not a non-audit (GAS 3.72)
- Peer review
Balance

- Projects
- Value
- Audience
Take aways for non-audit requests

- Motivation
- Commitment of time
- Any jeopardizing of independence
- Documentation
- Could it be an audit
- Peer review concerns
QUESTIONS??