

CHAPTER 27

INTERNAL AUDITOR

- 27.01 Title.
- 27.02 Authority.
- 27.03 Administration.
- 27.04 Policy Oversight.
- 27.05 Board or Committee Approval Required.

[27.06-27.09 reserved.]

- 27.10 Duties of the Internal Auditor.
- 27.11 Scope of Duties.
- 27.12 Access to Information.
- 27.13 Access to Staff Time.
- 27.14 Annual Plan Required.
- 27.15 Reports.

[27.16–27.99 reserved.]

27.01 TITLE. This ordinance shall be known as the Dane County Internal Audit ordinance.

27.02 AUTHORITY. This ordinance is enacted under the authority of sec. 59.025, Wis. Stats.

27.03 ADMINISTRATION. Day-to-day supervision of the internal auditor shall be provided by the Director of Administration.

27.04 POLICY OVERSIGHT. The Finance Committee of the Dane County Board of Supervisors shall act as the policy oversight committee of the county board with respect to the activities of the Dane County Internal Auditor.

27.05 BOARD OR COMMITTEE APPROVAL REQUIRED. No internal audit shall be undertaken without the approval of the Finance Committee or the County Board of Supervisors.

[27.06-27.09 reserved.]

27.10 DUTIES OF THE INTERNAL AUDITOR. The internal auditor shall be responsible to conduct or cause to be conducted within the entity as presently defined, the following activities:

- (1) Review of financial and other internal control systems, for conformity with established policies, procedures and budgetary programs as adopted by the Dane County Board of Supervisors;
- (2) Performance, effectiveness and efficiency audits of county offices, departments and agencies, and those functions of special districts, related governmental organizations and subcontractors directly related to county contracts or operations;
- (3) Evaluation and verification of the accuracy of management and financial records, statements and reports; and
- (4) Other reviews, studies or audits as may be requested by the county executive, the county board, or department heads, provided, however, that in the case of departments where the county executive appoints the department head, the department head shall first obtain approval of the county executive.

27.11 SCOPE OF DUTIES. The internal auditor shall have responsibility to conduct financial and performance audits of all departments, agencies, offices, boards, activities and subcontractors of the entity to determine independently whether:

- (1) Adequate financial, operating and administrative procedures and practices, systems of accounting, internal control and audit and such other systems of internal management control as may be required have been established and are in use by management to economically and efficiently accomplish the objectives established by the County Board and Executive in conformance with generally accepted accounting principles and govern-mental accounting standards;
- (2) Activities and programs are being conducted and funds being expended in compliance with applicable laws;
- (3) Revenues are being properly collected, deposited and accounted for;
- (4) Resources including funds, property and personnel are adequately safeguarded, controlled and used in a faithful, effective and efficient manner;
- (5) Financial and other reports are being reviewed, reconciled, and/or provided in a timely manner and that they fairly disclose all information that is required by law and/or generally accepted accounting principles and governmental accounting standards;
- (6) Activities and programs being implemented have been duly authorized by law;
- (7) Activities and programs are being conducted in the manner intended to accomplish the objectives established by the authorizing law; and
- (8) The implementing agency or department has determined that the activities or programs effectively serve the purpose intended by the authorizing law.

27.12 ACCESS TO INFORMATION. In the performance of his or her duties, the internal auditor shall have access to all necessary information and records regarding the powers, duties, activities, contracts, organization, property, financial transactions and methods of operation from all officers and employees of Dane County as may be required by the auditor.

27.13 ACCESS TO STAFF TIME. The internal auditor shall have access to appropriate staff time of agency officers and employees as may be required for the performance of his or her duties.

27.14 ANNUAL PLAN REQUIRED. At the beginning of each calendar (fiscal) year, the auditor shall submit an annual audit plan to the Finance Committee of the Dane County Board of Supervisors for its review and approval. The plan shall enumerate the subjects and scope of audits which the auditor intends to perform during the calendar (fiscal) year.

27.15 REPORTS. Prior to publication of the audit report, the internal auditor shall discuss his or her preliminary findings with the affected department or agency head and shall solicit from him or her a written response to the audit findings. A copy of each audit report shall be provided to the county executive, the affected department or agency head, the Finance Committee and other committees of the county board having oversight or supervisory responsibility for the affected department or agency. The auditor shall also provide a copy of the report to any independent board or commission having duties with respect to the affected department or agency.

[27.16–27.99 reserved.]

[History: Ch. 27 cr., Sub. 2 to OA 24, 1985-86, adopted 08/21/86.]

END OF CHAPTER