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### Key Principles Auditor Replacement

Five years experience provide an effective minimum of audit experience related to the broad range of internal controls conditions: protection of assets, efficiency and effectiveness, compliance with rules, regulations, and laws, and accuracy of information.

Combined administration and audit assignments fail independence standards for professional auditing; one cannot critique objectively or fairly one's administrative actions. Special projects and studies alone could be contracted out to local firms.

Allocating 30% to 50% of audit work hours to special projects and management studies contribute coverage to the board's 'white paper' requirements while preserving the option of attaining 'Full Compliance' certification for the audit function. (Certification examines audit work quality, not non-audit assignment quality.)

Attainment of "Full Compliance" certification after a peer review by the Association of Local Government Auditors within three-year as specified by the Association and GAO Yellow Book standards assures quality and provides an audit of the auditor.

Reliance on two advanced government studies student interns to complete special studies and analyses and to support required quality assurance measures supportive of professional auditing can provide meaningful academic training and raise auditor productivity.

Substitution of a professional contracts administrator for an internal auditor might focus compliance and cost control surveillance where the largest flow of funds and most complex compliance conditions apply to reduce the greatest non-compliance and cost risks.

Information systems auditing addresses a central resource with sweeping implications to the county-wide internal control environment or conditions; and county internal audit has not meaningfully addressed the controls risks present.

Four essential duties apply:

- Concisely identify and report controls deficiencies and recommend cost effective remedial actions.
- Work with all levels of management and staff to detect controls deficiencies and to devise effective remedies.
- Perform special studies and projects as requested by the Board of County Commissioners.
- Simultaneously balance performance of multiple assignments.