

February 5, 2019
BAC Meeting
Res. No. BAC 19-02

MOTION: Nohe

SECOND: Anderson

RE: APPROVE CALENDAR YEAR 2019 INTERNAL AUDIT PLAN

ACTION:

WHEREAS, Performance Standard-2010, Planning, of the *International Standards for the Professional Practice of Internal Auditing*, issued by the Institute of Internal Auditors (IIA), along with best practices, requires audit organizations to submit their annual audit plan to their oversight body for acceptance and approval; and

WHEREAS, the *Standards* and best practices also require the audit organization to obtain input from management to ensure that its concerns about risk and other factors that could impede an organization from achieving its operational objectives are considered in developing the annual audit plan; and

WHEREAS, the Prince William County Board Audit Committee has reviewed the Proposed Internal Audit Plan Calendar Year Ending December 31, 2019, current Working Draft dated February 5, 2019, submitted by RSM US, LLP;

NOW THEREFORE BE IT RESOLVED that the Prince William County Board Audit Committee does hereby approve the attached Proposed Internal Audit Plan Ending December 31, 2019, current Working Draft dated February 5, 2019, and does hereby recommend that the Board of County Supervisors accept and approve the plan.

Attachment: Proposed Internal Audit Plan Calendar Year 2019, current Working Draft dated February 5, 2019, as amended.

Votes:

Ayes: Nohe, Anderson, Caddigan

Nays: none

Absent from Vote: Stewart

Absent from Meeting: Jenkins

For Information:

County Attorney

ATTEST

Vicky Silor

Clerk to the Board Audit Committee