







COUNTY OF ORANGE  
INTERNAL AUDIT DEPARTMENT  
CHARTER

The internal audit plan will be developed based on a prioritization of audits using a risk-based methodology, including input from the Board, CEO, and County departments. The Director will review and adjust the plan in response to changes in the County's business, risks, operations, programs, systems, and controls. All deviations from the approved internal audit plan will be communicated to the AOC through quarterly status reports.

**AUDIT REPORTING AND FOLLOW-UP**

A written report will be prepared and issued by the Director or designee following the conclusion of each internal audit engagement and will be distributed as appropriate. Internal audit results will be communicated to the Board.

In accordance with the Standards, the Director shall establish a system to follow up on reported audit findings. The system established should include updated comments and recommendations as appropriate.

**QUALITY ASSURANCE AND IMPROVEMENT PROGRAM**

The IAD will maintain a quality assurance program and improvement program that covers all aspects of the internal audit function. The program will include an evaluation of the IAD's conformance with the Definition of Internal Auditing, Code of Ethics, and the Standards.

The Director will report the results of the IAD's quality assurance and improvement program, including external assessments to the AOC and Board.

**EFFECTIVE DATE**

This charter and the policies therein become effective immediately upon adoption by the Board of Supervisors of the County of Orange.

Date of Adoption: TBA