



Tazewell County
Auditor



Tazewell County

Internal Audit Charter

SHELLY I. HRANKA
AUDITOR

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Purpose

It is the policy of the Tazewell County Auditor to provide the county board and citizens with an independent and objective view of controls and risks.

Definition of Internal Auditing

As provided by the Institute of Internal Auditors, internal auditing is “an independent, objective, assurance and consulting activity designed to add value and improve an organization’s operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve effectiveness of risk management, control, and governance processes.”

Vision Statement

Provide consistent and effective controls over County assets minimizing any potential risks for the citizens of Tazewell County.

Resolve any audit issues before possible concerns are revealed by the external auditors.

Grow the department through continued experiences, professional education and training in the audit profession.

Mission Statement

The Tazewell County Auditor will provide an independent and objective audit of the county business and operations to the citizens of Tazewell County.

Responsibilities

The Tazewell County Auditor responsibilities include these provisions as outlined and all provisions in the IL State Statute 55 ILCS:

- Developing a flexible annual audit plan using an appropriate risk-based methodology.
- Updating the audit plan as necessary during the year for risk or control concerns.
- Implementing the audit plan as appropriate.
- Aligning audit coverage with Tazewell County’s strategic, operational, compliance, and financial risks, including important areas of any emerging risks as they apply to the county.
- Maintaining internal audit resources as appropriate to achieve the requirements of this charter.
- Documenting all audit evidence obtained during audits with complete transparency to the board and voters to the extent authorized by law.
- Issuing periodic reports to the Tazewell County Board.
- Keeping the general accounts of the county as the general accountant.
- Approving all orders for supplies issued by various county officers, before the orders are to be placed with the parties to whom the same are to be given.

- Auditing the receipts of all county officers and departments presented for deposit with the county treasurer, in a timely manner.
- Maintaining a file of all contracts entered into by the county board and authorized county officers.
- Encouraging compliance with applicable federal, state, and local laws, regulations and county policies.
- Assisting as appropriate in the investigation of suspected fraudulent activities within Tazewell County.
- Considering the scope of work of the external auditors for the purpose of providing complete audit coverage.
- Assisting, as appropriate, in providing consulting services to departments of Tazewell County to advance governance, risk management, and control processes without the auditor assuming department responsibility.

Independence

The Auditor will remain free of influence from any County offices, departments, or organizations. Independence is important to providing unbiased reports to the Citizens of Tazewell County.

Authority

The Tazewell County Auditor has authority to conduct financial, compliance, operational, performance, and information systems audits of all departments, programs, and activities of the Tazewell County government. The Tazewell County Auditor has authority to investigate any risk based activity. The auditor should also have authority to perform special reviews and investigate allegations into the misuse of County assets.

The Tazewell County Auditor should be authorized full, free, and unrestricted access to County records, documents and resources necessary for the discharge of auditing duties.

In performing their functions, the Tazewell County Auditor has neither direct authority over, nor responsibility for, any of the activities reviewed. The Auditor will not develop and install procedures, prepare records, make management decisions, or engage in any other activity that could be reasonably construed to compromise their independence. However, in connection with the complementary objectives of this audit function, the Auditor will recommend policies and procedures for approval and implementation by appropriate management, and make known such recommendations to the Tazewell County Board.

Sources

Definition and assistance of responsibilities pulled from *The Institute of Internal Auditors North America*.
<https://na.theiia.org/Pages/IIAHome.aspx>

Responsibilities designed with information pulled from the Illinois State Statute 55 ILCS 5 Div. 3-1.

Responsibilities assisted by the Tazewell County Employees Personnel Policies Handbook

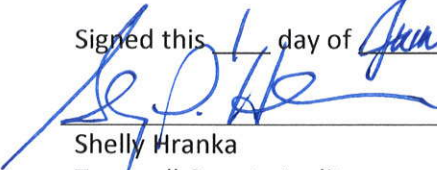
Effective Date

This charter and the policies shall become effective immediately upon adoption by the Tazewell County Board.

This charter can only be modified and updated with the approval of the Tazewell County Auditor.

This charter was written in accordance with Standard 1000 found in *The Professional Practices Framework*, January 2017, produced by the IIA Research Foundation.

Signed this 1 day of June, 2017



Shelly Hranka
Tazewell County Auditor

David Zimmerman
Tazewell County Board Chairman