



Internal audit is established to examine and evaluate activities for the County of Sutter.

### Internal audit (IA)

IA is an independent appraisal function that reviews and evaluates county-wide activities. IA provides analysis, appraisals, recommendations. Internal auditors determine:

- The economy, efficiency, and effectiveness of operations.
- Compliance with applicable laws, regulations, and contract requirements.
- The reliability of financial reporting.
- The extent to which a program has achieved their goals.
- The adequacy and effectiveness of control systems to safeguard government assets.

Internal auditors will comply with the Government Auditing Standards; and The Institute of Internal Auditors, International Standards for the Professional Practice of Internal Auditing, and the Code of Ethics.

#### ***What is the major difference between your audits and other oversight evaluations?***

Audits are performed in compliance with professional auditing standards, and as such have additional planning, testing, and reporting requirements. Because these standards are common to all government audit agencies, others can rely on our work and reduce audit resources.

#### ***What are the qualifications of the auditors?***

The personnel within the Internal Audit Department possess a variety of backgrounds, education, and experience. However, the auditor is a Certified Government Auditing Professional and a Certified Fraud Examiner.

#### ***Why am I being audited?***

Your work is important to the success of the County. As such, management requires an independent assessment that outcomes planned for actually happen and that we minimize unpleasant surprises.

#### ***What information will the auditors ask for?***

IA is authorized to access any County records and personnel pertaining to the audit engagement. The audit team begins with gaining an understanding of the area by reviewing copies of policies, plans, procedures and regulations that pertain to the subjects involved. Once underway, the auditor will request supporting documentation in order to perform audit tests. Utilizing this material and through discussions with knowledgeable individuals, the audit team will identify, test, and evaluate key controls, and report on the conclusions.

#### ***Who audits the auditors?***

The work performed by IA is subject to review at no additional cost to the county.

Peer Reviews We are working toward establishing quality assurance peer reviews to be conducted by other county internal auditors, to evaluate the quality and effectiveness of audit activities. The reviews are conducted to ensure compliance with departmental procedures and the standards of the Institute of Internal Auditors.

Surveys For a sample of completed audits, operating management is required to provide written feedback. This provides management an opportunity to comment on the effectiveness and quality of the audit work performed. The feedback received is considered to improve audit services.

#### ***Management Message***

*The auditor-controller Internal Audit professionals are dedicated to assisting management with improving internal control systems and the overall effectiveness of operations within the County. The management team administers a myriad of activities and have inherited and/or developed internal control systems intended to capture current events of records and to provide sound management tools for future decisions. It is Internal Audit's goal to ensure that these manual and electronic internal control systems function as management intended and consistently provide accurate and timely information to our leadership team.*

*The quality and effectiveness of our systems are critical for providing the highest level of service to the residents of Sutter County at the lowest cost and to reflect a positive image!*

Nathan M. Black, CPA  
Auditor-Controller, Internal Audit

463 2nd Street  
Yuba City, California 95991  
Phone: 530-822-7127  
Fax: 530-822-7439  
Email: NBlack@co.sutter.ca.us