

Ramsey County Internal Audit Charter

Purpose and Mission

The purpose of the Internal Audit function is to provide independent, unbiased, and objective assurance and advisory services that add value and improve Ramsey County operations. The Internal Audit function enhances and protects the delivery of Ramsey County services by providing risk-based and objective assurance, advice, and insight concerning the activities reviewed.

The Internal Audit function helps Ramsey County accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes. The Internal Audit function creates, maintains, and manages the county's internal control framework, and investigates and evaluates incidents and issues that threaten efficient and effective operations.

Independence and Objectivity

The Internal Audit function maintains independence and objectivity in its judgments and recommendations. It remains free from interference in determining the scope of work, performing audits, and communicating results.

Standards of Audit Practice

The Internal Audit function adheres to the mandatory elements of the Institute of Internal Auditors' International Professional Practices Framework.

Scope

The Internal Audit function scope encompasses all county departments, programs, and activities, including those performed by contractors, subcontractors, and other third parties who have a business relationship with Ramsey County.

Reporting structure

Internal Audit Function

The Internal Audit function reports to the:

- Chief Compliance and Ethics Officer for day-to-day administrative activities
- Audit Committee of the Ramsey County Board of Commissioners for functional activities

Chief Compliance and Ethics Officer

The Chief Compliance and Ethics Officer reports to the:

- County Manager for day-to-day administrative activities
- Audit Committee of the County Board of Commissioners for functional activities

Internal Audit Deputy Director

The Internal Audit Deputy Director reports directly to the Chief Compliance and Ethics Officer for day-to-day administrative activities and manages the internal audit team.

The Internal Audit Deputy Director reports to the Audit Committee of the Ramsey County Board of Commissioners for functional activities.

Authority

The Internal Audit function is authorized to:

- As permitted by law, have unrestricted access to all county documents, records, properties, and personnel needed for its official responsibilities.
- Have full and free access to the Audit Committee.
- Obtain the necessary assistance of personnel in departments of the county where it performs audits and obtain other specialized services from within or outside the county.

Responsibilities

Internal Audit Function

The Internal Audit function is responsible for, but not limited to, the following:

- Maintaining a qualified, competent professional internal audit staff having the necessary knowledge, skills, and disciplines to perform this function.
- Directing the development and implementation of countywide internal audit policies, procedures, standards, and controls by integrating requirements provided by law or other regulations.
- Developing a proposed annual internal audit plan for review and approval by the Audit Committee of the Board of Commissioners and once approved, implementing the internal annual audit plan.
- Allocating internal audit resources, setting audit frequencies, selecting audit subjects, determining scopes of work, and applying the techniques required to accomplish audit objectives.
- Conducting independent and objective internal audits and assessments of the county's operations, systems, and controls.
- Monitoring the implementation of internal audit recommendations and assessing their effectiveness.
- Assisting management in the development of appropriate corrective action plans to address internal audit findings.
- Reporting the results of internal audits and other engagements to the Audit Committee of the Board of Commissioners, Board of Commissioners, County Manager, and where appropriate, the Executive Team.
- Managing and coordinating efforts with external auditors.
- Conduct programmatic and special reviews at the request of the County Board, County Manager, Chief Financial Officer, or Chief Compliance & Ethics Officer.
- Providing advice and assistance to county leadership, departments, boards, and commissions for evaluation of the County's internal control framework, control systems, processes, policies, procedures, and other internal audit-related matters.

Audit Committee of the Board of Commissioners

The Audit Committee of the Board of Commissioners provides oversight of the Internal Audit function and annual internal audit plan. The committee is responsible for ensuring the independence and effectiveness of the Internal Audit function.

The committee consists of three Commissioners appointed by the Ramsey County Board of Commissioners and meets quarterly or as needed. In addition, the following Ramsey County staff attend these meetings:

- County Manager
- Chief Compliance and Ethics Officer
- Chief Financial Officer
- Deputy Director of Internal Audit

- Director of the Ramsey County Attorney's Office Civil Division
- Other staff as needed

Annual Internal Audit Plan

The internal audit plan is submitted to the Chief Compliance and Ethics Officer, the County Manager, and the Audit Committee of the Board of Commissioners for review and approval. The plan considers Ramsey County's significant risks and priorities, including compliance with applicable laws. Based on changing circumstances, this plan will be continuously evaluated.

The annual internal audit plan includes, but is not limited to:

- Projects to be performed
- Project scope
- Project timing and estimated planned hours

Approval History

Board Resolution No. 2009-166, established the Ramsey County Audit Committee as a standing committee of the county board.