



**PINAL COUNTY**  
WIDE OPEN OPPORTUNITY

## **Pinal County Internal Audit Charter**

### **Purpose**

Internal Audit is a professional, independent assurance and consulting function designed to add value and improve the County's operations and systems of internal controls. Internal Audit brings a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, control and governance processes.

The Internal Audit Charter establishes the general authority and responsibility of the Office of Internal Audit.

### **Scope**

The scope of work of the Internal Auditor is to determine whether the organization's network of governance, risk management, and control processes, as designed and represented by management, is adequate and functioning in a manner to ensure:

- Risks are appropriately identified and managed.
- Significant financial, managerial and operating information is accurate, reliable and timely.
- Actions are in compliance with policies, standards, procedures and applicable laws and regulations.
- Programs, plans and objectives are defined, communicated and achieved.
- Significant legislative and regulatory issues impacting the County are recognized and addressed appropriately.
- Quality and continuous improvement are fostered in the organization's control processes.

### **Authority**

The Internal Auditor is granted full, free, and unrestricted access to all County's functions, records, files, information systems, personnel, contractors, physical properties, and any other item relevant to the function, process, or department under review.

Documents and information presented to internal audit shall be handled in the same prudent and confidential manner as by those employees normally accountable for them. The internal audit shall be ultimately responsible for handling and safeguarding of any information deemed to be confidential under state or federal law.

### **Responsibility**

The Internal Auditor has the responsibility to:

- Review operations within the County at appropriate intervals to determine whether planning, organizing, directing and controlling are in accordance with management instructions, policies and procedures and in a manner that is consistent with both County objectives and high standards of administrative practices



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- Determine the adequacy and effectiveness of the systems of internal accounting, financial and operating controls.
- Review established systems to ensure compliance with those policies, plans, procedures, laws and regulations which would have a significant impact on operations and determine whether the organization is in compliance
- Review the means of safeguarding assets and, as appropriate, verify the existence of such assets.
- Report to the appropriate management or those who should be informed or who should take corrective action, the results of audit examinations, the audit opinions formed, and the recommendations made.
- Foster collaboration and teamwork to support management's efforts to achieve the County's objectives by consulting with management regularly with respect to the status of all audit findings to ensure full awareness of any significant issues that arise.
- Evaluate any plans or actions taken to correct reported conditions and provide timely follow-up to ensure satisfactory disposition of audit findings in the manner and timeframe committed to by management in the original audit report. If the corrective action is considered unsatisfactory, hold further discussions to achieve acceptable disposition.
- As requested, provide consulting services, beyond assurance services, to assist the County in meeting its objectives.

### **Limitation of Authority and Responsibility**

Independence is essential for effective operation of the internal audit function. Internal audit activities shall remain free of influence by any organizational elements. This shall include such matters as scope of audit programs, the frequency and timing of audits, and the content of audit reports. Furthermore, the Internal Auditor has a responsibility to conduct themselves in good faith and integrity. Standards of professional behavior are based upon the Code of Ethics issued by the Institute of Internal Auditors.

[Signatures on following two (2) Pages]



DATED this 1<sup>st</sup> day of November, 2023.

**PINAL COUNTY BOARD OF SUPERVISORS**

\_\_\_\_\_  
Jeff Serdy, Chairman

**ATTEST:**

\_\_\_\_\_  
Natasha Kennedy, Clerk of the Board

**State of Arizona**

**County of Pinal**

The foregoing instrument was acknowledged before me this \_\_\_ day of \_\_\_\_\_, 2023, by **Jeff Serdy, Chairman of the Board of Supervisors of Pinal County**, a body politic and corporate of the State of Arizona, on behalf of the said County.

\_\_\_\_\_  
Notary Public

My Commission Expires: \_\_\_\_\_

**State of Arizona**

**County of Pinal**

The foregoing instrument was acknowledged before me this \_\_\_ day of \_\_\_\_\_, 2023, by **Natasha Kennedy, Clerk of the Board of Supervisors of Pinal County**, a body politic and corporate of the State of Arizona, on behalf of the said County.

\_\_\_\_\_  
Notary Public

My Commission Expires: \_\_\_\_\_



**APPROVED AND ADOPTED**

I, **Natasha Kennedy, Clerk of the Pinal County Board of Supervisors**, hereby certify that said Board on the \_\_\_ day of \_\_\_\_\_, 2023, approved and adopted the foregoing Internal Audit Charter for the Pinal County Audit Committee on behalf of Pinal County, a body politic and corporate of the State of Arizona, for the purposes stated therein.

\_\_\_\_\_  
Natasha Kennedy  
Clerk of the Pinal County Board of Supervisors