



## County of Santa Clara

Policy Name: Internal Audits

Page 1 of 3

**Policy Type:** Administrative

**Category:** Fiscal and Budget

**Policy Name:** Internal Audits

**Policy Owner:** Controller-Treasurer Department

### **Policy Purpose**

The purpose of this policy is to provide guidelines for audits performed within the County by the Internal Audit Division of the Controller-Treasurer Department.

### **Policy Summary**

The Internal Audit Division assists the Board of Supervisors, County Executive, and the Finance Agency by providing audit services in accordance with the appropriate professional standards and to ensure proper accountability of public funds.

#### *Authority of the Internal Audit Division*

Pursuant to [County Charter section 602](#), the Internal Audit Division, under the direction of the Finance Director, shall have the authority to:

- 1) Perform audits of the accounts and records of County offices and departments upon either of the following:
  - (a) When an audit is requested by the Board of Supervisors, the County Executive or the Finance Agency, or



- (b) Upon a vacancy in any office charged with the responsibility for receipt, disbursement, or custody of cash
  - 2) Provide reports on such audits is filed with the Board of Supervisors
  - 3) Have full access to all accounts and records of all offices and departments

### **Procedures**

The Internal Audit Division is in the process of updating the procedures related to this policy. Please contact Robyn Rose, Supervising Internal Auditor, at 408-299-5239, or [robyn.rose@fin.sccgov.org](mailto:robyn.rose@fin.sccgov.org) with any questions related to this process.

### **Definitions**

None.

### **Frequently Asked Questions**

None.

### **Related Policies**

- Management Auditor Policy - Board Policy 3.35 - <https://saecommon.sccgov.org/countypolicy/Board-Policy-3.35-Management-Auditor-Policy.pdf>

### **Related Forms and Information**

None.



## County of Santa Clara

Policy Name: Internal Audits

Page 3 of 3

### History

Date	Changes Made
1/14/2019	Updated contact in Procedures. (David Bruno)
4/11/2014	Policy Uploaded. (Kyle Larson)