



# Internal Audit Report

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2025-01 – SOLID WASTE BILLING AND COLLECTIONS

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Internal Auditor

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DeLand, Florida 32720

**January 17, 2025**

[volusia.org/auditor](http://volusia.org/auditor)

## Report Highlights

### Why We Performed This Audit

The landfill generated over \$28 million in revenue during fiscal year 2024. It operates as an enterprise fund, meaning the user fees pay for the landfill operations. We wanted to ensure revenues are properly assessed, collected, and recorded for this important operation of disposal services within the County.

### What We Found

Over \$83,000 of delinquent, inactive customer accounts should have been written off the County's financial records per the County policy. However, some customers had balances dating to 2009 and were incurring late fees. When customers did make payments, it averaged 9 business days to process the payment to the County's General Ledger. Landfill employees track the transportation licensing of customers; however, two additional steps can be taken to ensure all customer vehicles are properly licensed per the County Ordinance. Finally, the software utilized at the scale did not comply with the County's I.T. user access policy.

### We Recommend

Establishing monitoring and analysis controls over delinquent customer balances and cash management policies. Additional reconciling steps to ensure all revenue is recorded and customer vehicles are licensed in accordance with the Ordinance. Establishing user access procedures to align with the County's I.T. policy.

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January 17, 2025

Honorable Members of the County Council and County Manager:

I am pleased to present the audit report 2025-01 Solid Waste Billing and Collections. The purpose of this audit was to assess, with a reasonable degree of assurance, that internal controls related to the assessment and collection of landfill revenues at the County's Solid Waste Division were operating efficiently, effectively, and in compliance with laws, regulations, and policies. The audit scope included transactions processed during fiscal year 2024 (October 1, 2023, through September 30, 2024).

This audit was conducted in accordance with the *Global Internal Audit Standards*. Those standards require that I plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for my findings and conclusions based on audit objectives. I believe the evidence obtained provides a reasonable basis for my findings and conclusions. The audit was performed in the months of September 2024 through December 2024. Svetlana Ries, CFE, assisted with the audit work.

This audit was successful due to the assistance of the staff with the Solid Waste and Accounting Divisions. We appreciate their support. All audit reports are available on the County's website at: [volusia.org/auditor](https://volusia.org/auditor).

A handwritten signature in black ink, appearing to read "Jonathan Edwards", written in a cursive style.

Jonathan Edwards, CIA, CPFO  
Internal Auditor

## Background

The Solid Waste Division operates the County's only permitted landfill. The Tomoka Landfill is located just west of Daytona Beach. The landfill occupies approximately 3,400 acres. Waste and materials from the County's west side are brought to the West Volusia Transfer Station in DeLand, then hauled to the Tomoka Landfill by tractor-trailer for disposal. The Solid Waste Division is an enterprise fund<sup>1</sup> of the County. This means there are no local property tax dollars allocated to operate solid waste. Instead, the users pay for the operation through a fee structure. For fiscal year (FY) 2024 (October 1, 2023, through September 30, 2024) revenues totaled over \$28 million.

The fees were updated in November 2022 by Resolution 2022-179 and made effective on October 1, 2023. Table 1 provides a breakdown of the fees by waste type.

Solid Waste customers may establish a charge account. Customers are invoiced monthly for the disposal services used during the previous month. The customer is required to pay the balance in full within 25 days after the billing date. Payments not received by the 25<sup>th</sup> calendar day after the billing date shall be declared delinquent, and the customer will be assessed an interest charge of 1.50% per month for the unpaid balance or the maximum amount permitted by law. Per Resolution 2022-179, failure to pay an account within 45 calendar days after billing may result in denial of usage at the landfill, as explained later in this report.

To open a charge account, customers must submit a credit application, their W-9 form, and obtain a transportation license. The Accounts Receivable group within the Accounting Division handles customer invoicing and applying payments to customer accounts.

Table 1: Fees by Waste Type

Waste Type	Fee
Non-commercial vehicles, flat rate, cars	\$ 4.00
Non-commercial vehicles, flat rate, trucks, vans, trailers	\$ 8.00
Residential and commercial tare rates	\$5.00/ each
Class 1-Garbage and Class 3-Construction and demo	\$37.00/ ton
Yard trash and land clearing	\$30.00/ ton
Clean debris	\$ 18.50/ ton
Tires (vehicle)	\$ 172.00/ ton
Tires (oversized)	\$ 288.00/ ton
Asbestos	\$200.00/ ton
Special Waste	Determined as needed, minimum twice waste class established rate*

*\* Waste from out-of-county, mixed loads, loads received after or before normal operation hours, and unsecured loads are charged double the established rates per Resolution 2022-179.*

<sup>1</sup> An enterprise fund is defined as a proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. [Government Accounting Standards Board, Cod. Sec 1300.109]

## Scope and Methodologies

On January 4, 2024, the County Council approved the 2024 Audit Plan, which included an audit of Solid Waste Division's billing and collection processes. The primary objective was to determine if internal controls related to the assessment and collection of landfill revenues at the Solid Waste Division operate efficiently, effectively, and in compliance with laws, regulations, and policies.

Specific audit objectives were:

- To understand internal controls that are significant to the assessment, collection, and recording of landfill fees and charges.
- To determine that fees charged are accurate and Council-approved.
- To determine that customer payments are properly collected, recorded, deposited, reconciled, and safeguarded.
- To determine that business processes are efficient and effective in terms of receipt and payment processing.
- To assess compliance with applicable laws, regulations, contracts, and policies.

Audit procedures to accomplish these objectives included:

- Obtained and reviewed State statutes, County ordinances, policies and procedures, best practices, and other relevant documentation pertaining to landfill operations.
- Reviewed and understood the County's internal controls over landfill activities.
- Interviewed various County staff.
- Reviewed and tested landfill ticket transactions for compliance.

The audit scope included landfill revenues collected during FY 2024. Table 2 provides the revenues, tonnage, and monthly ticket counts for FY 2024. The month of July was judgmentally selected for testing, which amounted to 9% of revenues, tonnage, and count of tickets.

Table 2: FY 2024 Landfill Revenues, Tonnage, and Ticket Count by Month

Month	Revenues	Tonnage	Count of Tickets
October	\$ 2,477,540	70,429	23,676
November	2,316,915	65,281	21,028
December	2,145,545	59,775	19,935
January	2,401,479	67,557	22,043
February	2,287,237	66,052	21,903
March	2,425,705	68,807	22,860
April	2,471,221	70,966	23,391
May	2,422,151	69,880	22,723
June	2,219,866	63,284	21,241
July	2,446,652	70,211	22,350
August	2,398,000	68,008	22,375
September	2,383,212	65,682	19,931
<b>Total</b>	<b>\$ 28,395,523</b>	<b>805,932</b>	<b>263,456</b>

## Findings and Recommendations

### 1. COUNTY CONTINUOUSLY MAILED DELINQUENT STATEMENTS WHEN POLICY WAS TO WRITE OFF ACCOUNTS

\$173,696 of landfill customer accounts were delinquent and past due. \$83,015 of this amount was due from inactive customers with several account balances older than 10 years. Interest accumulated, and customer delinquent notices were continuously mailed; however, further analysis and follow-up were not conducted for some time on these accounts.



Resolution 2022-179 states that customer payments not received by the 25<sup>th</sup> calendar day will be assessed an interest rate of 1.5% per month of the unpaid balance (18% annual interest rate). Failure to pay within 45 calendar days after billing may result in:

1. Discontinuance of the charge account.
2. Future use of the landfill or transfer station on a cash-only basis.
3. A default under any Volusia County franchise contract that requires payment of fees at the transfer station or landfill.
4. Denial of the use of the landfill or transfer station until the account is paid in full.

The County's Credit, Collection, Charge Removal, and Write-Off Policy, approved by the County Council on 11/1/2022 states "that any amounts which are validly charged, but have remained unpaid for a period of at least 120 days after the initial date of billing and for which at least 2 written demands of payments have been mailed to the debtor are considered uncollectible accounts."

Account receivable balances as of 9/30/2024 totaled \$2,888,147. Of that amount, \$470,386 were from account balances over 120 days. Upon auditor inquiries, a few active customers paid portions of their past-due account balances while performing this audit. Auditors generated the same report as of 11/18/2024, and the balance due over 120 days had dropped to \$173,696. Table 3 provides customer account balances older than 120 days from 11/18/2024 for active and inactive customer accounts. Inactive customer account balances totaled \$83,015, and active customer past-due accounts totaled \$90,681. Inactive customers were cut off from using the landfill.

Table 3: Customer Accounts Receivable Balances over 120 Days from November 2024

Customer	2009 - 2018	2019	2020	2021	2022	2023	2024	Total
Johal of Ormand Inc. d/b/a Tire City	\$ 7,221	\$ 1,390	\$ 1,658	\$ 1,977	\$ 2,352	\$ 2,811	\$ 3,048	\$ 20,457
Frank Lin Excavating, Inc	27,561	-	-	-	-	-	-	27,561
Coastal Container	19,135	-	-	-	-	-	-	19,135
Sunrise Trading Corp.	324	62	74	89	106	127	137	919
US Tree Care	-	5,606	1,080	1,171	1,378	1,778	1,743	12,756
Florida Tree Surgeon	-	-	668	537	232	277	300	2,014
Allied Building Products	-	-	-	1	15	11	-	27
Tree Worx	-	-	-	-	-	124	22	146
<b>Total Inactive Customers</b>	<b>54,241</b>	<b>7,058</b>	<b>3,480</b>	<b>3,775</b>	<b>4,083</b>	<b>5,128</b>	<b>5,250</b>	<b>83,015</b>
GFL Solid Waste Southeast	-	-	-	-	-	46,425	37,501	83,926
FCC-Residential	-	-	-	-	-	5,094	-	5,094
FCC-Commercial	-	-	-	-	1,661	-	-	1,661
<b>Total Active Customers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,661</b>	<b>51,519</b>	<b>37,501</b>	<b>90,681</b>
<b>Total Inactive and Inactive Customers</b>	<b>\$ 54,241</b>	<b>\$ 7,058</b>	<b>\$ 3,480</b>	<b>\$ 3,775</b>	<b>\$ 5,744</b>	<b>\$ 56,647</b>	<b>\$ 42,751</b>	<b>\$173,696</b>



As noted in Table 3, some customer balances originated and continued to incur interest fees. 2 customer balances were from 2009, 1 from 2010, and 1 from 2014. All past-due customers had been sent multiple delinquent and past-due notices; however, auditors found some documentation between staff discussing writing off some customer accounts from several years ago. Yet no follow-through was performed, and many accounts continued to accrue interest charges until November 2024. The Accounting Director stated that accountants review customer balances at least once a year during the year-end process but explained that the customer write-off process had not been initiated due to staff turnover and other priorities. The Accounting Director has directed staff to initiate the write-off of these accounts during FY 2025.

By not continuously reviewing customer receivable balances and properly following through, the County is at risk of the customer discontinuing business operations or filing bankruptcy, with the County losing revenue. Additionally, it is an inefficient process to continuously send monthly statements and delinquent notices to old or inactive customers.

#### **RECOMMENDATION:**

Ensure the County's Credit, Collection, Charge Removal, and Write-Off policy is followed by analyzing and considering writing off delinquent accounts that are past 120 days.

Figure 1: Pictures of the Scale Houses at Tomoka Landfill and the Transfer Station



## 2. RECORDING OF REVENUE CAN BE PERFORMED MORE TIMELY

It averaged 9 business days from the date the customer paid to the revenue being recorded in the County's General Ledger.



It averaged 9 business days from the date customers made payment to recording the revenue transaction in the County's General Ledger (G/L) for the July transactions tested. Drop-off customers provide payment before exiting the scale house. It averaged 8 business days to record drop-off revenue to the G/L. Charge customers mail their payments to the Accounts Receivable section within the Accounting Division. It averaged 10 business days to record mailed customer payments to the G/L. Table 4 provides a summary of the average business days to record revenue transactions.

Table 4: The Average Business Days to Record Landfill Revenue Transactions

Payment Received From	Avg. Days from Date Payment Received to Deposit Date	Avg. Days from Deposit Date to G/L Date	Avg. Days from Date Payment Received to G/L Date
Drop-Off Customers (received in person)	3	5	8
Charge Customers (payments received in mail)	2	8	10
<b>Average, All Customers</b>	<b>3</b>	<b>7</b>	<b>9</b>

An audit released on 2/22/2023<sup>2</sup> recommended improvements to expedite the recording of revenue due to the considerable lag in the revenue cycle. At that time, a policy was recommended to be established requiring 3-5 business days from the initial receipt to posting in the G/L. Management agreed to create a policy based on the deposit date to the date recorded in the G/L. A policy requiring no more than 5 business days from the deposit date to the G/L date was approved on 9/20/2024 by the Accounting Director.

As noted in Table 4, it averaged 7 business days from the deposit date to recording the revenue to the G/L. An average of 5 days for drop-off customers and an average of 8 days for charge customers. This does not meet the County's cash management policy. The Accounting Director stated the section has experienced staff turnover; however, overtime has been approved to help with this issue.

By delaying the recording of revenue to the G/L, the County is at an increased risk of misappropriation of monies as irregularities may go unnoticed for longer periods. In addition, it makes it more difficult for division staff to understand their financial position and to make informed budget decisions. Timely recording of payments fosters transparency in financial operations and enables data-driven analysis with up-to-date trends to make informed decisions. Prompt and proper acknowledgement of payments enhances customer satisfaction and improves relationships as customers appreciate when their transactions are handled efficiently.

<sup>2</sup> Internal Audit Report 2023-01 Charges for Services and Fees, [volusia.org/auditor](https://volusia.org/auditor). February 22, 2023



While improvements have been noted, revenues are not promptly recorded in the County's G/L. The Government Finance Officers Association (GFOA) Best Practice<sup>3</sup> recommends that governments establish policies and procedures to properly control all receipts and receivables, ensuring sound financial management practices. Areas to consider include daily processing and timely deposits of receipts (ideally, all funds should be deposited within 24 hours of receipt), timely reconciliation to applicable ledgers, segregation of duties, physical security procedures, and the use of integrated receipt and accounting systems.

**RECOMMENDATION:**

Modify the cash management policy for timely recording of revenues to 3-5 business days from the initial customer payment to the recording in the General Ledger. Periodically analyze and review dates to ensure policies are being met.

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<sup>3</sup> GFOA Best Practice: Revenue Control Policy. [gfoa.org](https://www.gfoa.org)

### 3. TRANSPORTATION LICENSING TRACKING CAN BE ENHANCED TO ENSURE ALL REVENUE IS RECEIVED

The County may be losing approximately \$1,400 to unlicensed vehicles entering the scales each year. This is approximately 20% of the annual license revenue for the landfill.



Sections 106-64 and 106-163 of County Ordinances require every person who transports commercial solid waste and/or used tires within the County's unincorporated areas to possess a valid transportation license regardless of location and/or ownership of the solid waste disposal site. Examples of such occupations include but are not limited to lawn care services, tree surgeons, and building, roofing, demolition, and land-clearing contractors. The licenses are valid for one year and cost \$10 per license. Customers may purchase the license at the Tomoka Landfill or from the Treasury and Billing Office in DeLand.

In August of each year, staff mail out the new annual license application to businesses that are on file from the previous year. Staff maintain a spreadsheet to track and identify the licenses sold, including the number of licenses purchased, customer name, date of purchase, etc.

During FY 2024, 352 customers purchased a cumulative of 769 licenses for a total revenue of \$7,690. 20 customers were randomly selected, who, together, purchased a total of 145 transportation licenses. Auditors compared the tracking spreadsheet to scale reports that detailed the vehicles entering the scales. Auditors found that 6 customers had 27 unlicensed vehicles entering the scales. When extrapolated to the total licenses sold, there were potentially 143 unlicensed vehicles during FY 2024. This amounts to an estimated license revenue loss of \$1,430 (or approximately 20% of the annual license revenue).

Monthly, Solid Waste compliance staff perform random truck inspections at the facilities regarding licenses and secured loads. However, staff do not generate a report from the scale software of vehicles entering the scales to the license tracking spreadsheet. Additionally, staff do not compare the license tracking spreadsheet to the General Ledger to reasonably ensure all license revenue is recorded in the spreadsheet. Periodically performing these two reconciling steps will help ensure vehicles are licensed and compliant with the County Ordinances.

#### **RECOMMENDATION:**

Compare the total number of customer vehicles entering the scales to the license tracking spreadsheet at least quarterly to ensure customers have purchased the correct number of licenses. Additionally, compare the license tracking spreadsheet to the amounts recorded in the General Ledger to ensure amounts are recorded accurately.

#### 4. USER ACCESS TO THE LANDFILL'S SCALE SOFTWARE DID NOT COMPLY WITH COUNTY I.T. POLICY

Scale house software user logins and password structures did not comply with the County's Information Technology policy.



The eScale Reporter software is utilized to record all scale house transactions. Auditors tested the user access and could easily guess the passwords for user logins. Auditors successfully guessed login and passwords for 19 of the 40 (or 47%) users, including a user who had administrator rights.

Table 5 provides a breakdown of the user access by type and the number of users with certain access rights. Access is granted based on the user's job and needs.

Table 5: User Access by Type and User Count

User Access Type	User Count
Able to modify tare and transaction records	28
Able to modify tare, customer, product, vehicle, and transaction records	4
Full administrative rights	3
Able to modify tare records	2
Read-only	2
Able to modify tare, customer, and transaction records	1
<b>Total</b>	<b>40</b>

The confidentiality, integrity, and availability of data stored in the eScale software must be protected by passwords to ensure that only authorized individuals have access. If not properly addressed, it provides an opportunity to assume control over the eScale software, modify customer data, and alter transactions, weights, and rates. All of this increases the opportunity for employee fraud.

Upon being made aware, Solid Waste staff immediately required users to sign user access memos and to change their passwords to be consistent with the County's I.T. password policy.

#### **RECOMMENDATION:**

Establish user access procedures that are compliant with County I.T. policy, including strong password requirements and periodic changes to enhance password security. In addition, establish onboarding and offboarding processes for adding new users or deactivating departing users.

## Appendix: Management Responses

Management's responses, including the staff assigned to implement and the target implementation date for each audit recommendation, are provided below.

### **RECOMMENDATION 1:**

Ensure the County's Credit, Collection, Charge Removal, and Write-Off policy is followed by analyzing and considering writing off delinquent accounts that are past 120 days.

### **MANAGEMENT'S RESPONSE:**

*Management agrees with the recommendation but notes several important considerations regarding the write-off process for accounts receivable.*

*Writing off accounts receivable is solely an accounting entry that has no impact on the County's legal right to collect, the validity of the debt, ability to pursue collection through legal means, or the customer's fundamental obligation to pay. Maintaining accounts on active aging reports ensures they remain visible for review and follow-up. Prematurely writing off accounts could result in reduced visibility and follow-up, potentially diminishing the likelihood of collection. While there are administrative costs associated with sending statements to inactive customers, these minimal costs can be justified given the potential recovery of substantial funds, similar to the recoveries noted in the auditor's report between September 2024 and November 2024.*

*While staff turnover and limited resources have impacted write-off processing, management has prioritized maintaining critical accounting operations while continuing automated collection efforts. The write-off process requires substantial staff time for proper documentation and analysis. The Accounting Division is working to cross-train additional staff on these procedures while balancing available resources against essential daily operations.*

*Management will conduct a strategic review of aged receivables during FY 2025 while maintaining detailed records to ensure continued collection efforts where appropriate.*

**STAFF ASSIGNED TO IMPLEMENT:** Accounts Receivable Supervisor, Assistant Accounting Director, and Accounting Director.

**TARGET IMPLEMENTATION DATE:** October 2024-June 2025.

### **RECOMMENDATION 2:**

Modify the cash management policy for timely recording of revenues to 3-5 business days from the initial customer payment to the recording in the General Ledger. Periodically analyze and review dates to ensure policies are being met.

### **MANAGEMENT'S RESPONSE:**

*Management acknowledges the finding regarding revenue recording timeframes but notes several important contextual factors. The current 9-day average from payment to general ledger posting reflects a complex reconciliation process that ensures accuracy and proper internal controls. It should be noted that this timeframe includes physical transit time through both armored courier services and the County's internal mail system before payments reach the Accounting Division for processing.*

*Recent turnover in key positions, including both the Accounts Receivable Supervisor and Assistant Supervisor, has significantly impacted processing times. Meeting the current 5-day policy may require additional staffing resources based on current transaction volumes and control procedures. Management will conduct a comprehensive review of the process to determine appropriate staffing levels and whether the 5-day timeframe in the current policy needs revision. While overtime has been approved as a temporary measure, this is not a sustainable long-term solution.*

*It's important to note that robust internal controls exist at the point of sale to prevent misappropriation of assets, including segregation of duties, system controls, and daily reconciliation of collections to deposits. Additionally, the majority of payments received are in the form of checks, not cash, which significantly reduces the risk of misappropriation. The current timeframe for general ledger posting, while longer than desired, still provides reasonable detection time for any irregularities. Notably, there have been no instances of misappropriation detected under the current process.*

*The GFOA's Best Practice "Receivables and Handling Receipts in the Treasury Office" recommends that governments establish appropriate controls related to receiving money from customers and have integrated receipts and accounting systems for timely deposit, reconciliation, and recognition of collected revenue. While this best practice emphasizes the importance of written policies and procedures, it does not specify required timeframes for general ledger posting. Our current processes align with GFOA's recommendations for proper controls and segregation of duties.*

*All funds are deposited daily, and transactions are recorded in subsidiary systems immediately. The general ledger posting timeframe does not affect:*

- *Cash flow or investment of funds*
- *Customer account status*
- *Ability to monitor daily operations*
- *Security of funds*

*Management is:*

- *Evaluating process automation opportunities*
- *Cross-training additional staff*
- *Reviewing control procedures for potential streamlining*
- *Assessing staffing needs for sustainable compliance*

*Management will review current processes and staffing levels to determine appropriate timeframes and resources needed while maintaining necessary controls and accuracy.*

**STAFF ASSIGNED TO IMPLEMENT:** Accounts Receivable Supervisor, Assistant Accounting Director, and Accounting Director

**TARGET IMPLEMENTATION DATE:** December 2024 – May 2025.

**RECOMMENDATION 3:**

Compare the total number of customer vehicles entering the scales to the license tracking spreadsheet at least quarterly to ensure customers have purchased the correct number of licenses. Additionally, compare the license tracking spreadsheet to the amounts recorded in the General Ledger to ensure amounts are recorded accurately.

**MANAGEMENT'S RESPONSE:**

*We agree with the additional review and created SWOP 24-103 Transportation License Quarterly Reconciliation signed procedure. The procedure details steps and responsibilities for quarterly reconciliation.*

*Please note that monitoring and enforcement of transportation license compliance is conducted by the solid waste management compliance officers, not the landfill attendants processing daily transactions. Solid Waste Management Compliance group historically and currently performs routine monthly vehicle inspections at both the landfill and transfer station facilities to monitor compliance. Staff will also review the necessity of the transportation license requirement to see if it can be eliminated in accordance with the Council's goal to minimize regulatory hurdles and costs for businesses.*

**STAFF ASSIGNED TO IMPLEMENT:** Administrative Activity Project Manager, Solid Waste Compliance Supervisor, and Solid Waste Management Compliance Officers.

**TARGET IMPLEMENTATION DATE:** January 2025.

**RECOMMENDATION 4:**

Establish user access procedures that are compliant with County I.T. policy, including strong password requirements and periodic changes to enhance password security. In addition, establish onboarding and offboarding processes for adding new users or deactivating departing users.

**MANAGEMENT'S RESPONSE:**

*We agree and as soon as this issue was noted by the audit, Solid Waste had our contracted vendor for the scale house software update the protocol for user passwords. New Solid Waste operating procedures for program access were written and implemented in September 2024.*

**STAFF ASSIGNED TO IMPLEMENT:** Management Specialist for Scalehouse and Administrative Activity Project Manager.

**TARGET IMPLEMENTATION DATE:** Completed, September 2024.



# Internal Audit

## Our Values and Ethics

### Values

**Public Interest.** Internal audit work is performed to benefit the public and improve the way government operates.

**Integrity and High Ethical Conduct.** Auditors conduct themselves with integrity and honesty, which are the foundations on which trustworthiness is built.

**Objectivity.** Auditors maintain objectivity in performing services.

**Organization and Hard Work.** Auditors endeavor to make efficient use of their time. Valued is a safe work place and one in which we are honored and recognized for our talents and accomplishments. Encouraged are fresh ideas and teamwork among employees and between county government and the community we serve.

**Professionalism and Manner.** Auditors are committed to the highest level of competence and professional conduct. We expect honest and respectful interactions with each other and the public. We handle resources provided, access to information and the position in a professional manner and when appropriate, protect the confidentiality or restricted information our roles may allow us access.

**Auditee Relations.** Auditors make themselves accessible and communicate openly and frequently. Communications are friendly, non-threatening, fair, and objective.

**Audit Reports.** Reports focus on significant, timely, and useful information for our constituents. Audit staff strive to make reports accurate, clear, convincing, objective, fair, and constructive.

**Professional Development.** Auditors strive to improve their knowledge, skills, and abilities through training, work experiences, and related outside activities.

### Code of Ethics

**Integrity.** Establish trust. This provides the basis for reliance on judgment.

**Objectivity.** Exhibit highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. This will make a balanced assessment of all relevant circumstances not unduly influenced by own interests in forming judgments.

**Confidentiality.** Respect the value and ownership of information received and do not disclose information without appropriate authority unless there is a legal or professional obligation.

**Competency.** Apply knowledge, skills and experience needed in performance of internal audit services.

**Producing Results for My Community.** Be informed and knowledgeable. This can produce results my community expects to build trust.

**Treating People Fairly.** Treat people fairly and develop processes and procedures that are fair.

**Diversity and Inclusion.** Embrace diversity and inclusiveness to cultivate and promote policies that reflect the community we serve.

**Reliability and Consistency.** Consistently apply standards and honor the commitment to the community to make it easier to do the right thing even when faced with challenging circumstances.

