



Internal Audit



Colorado Independent
Consultants Network, LLC

Adams County 2013 Report to the Public Internal Audit/Ethics Update June 7, 2013

Internal Audit

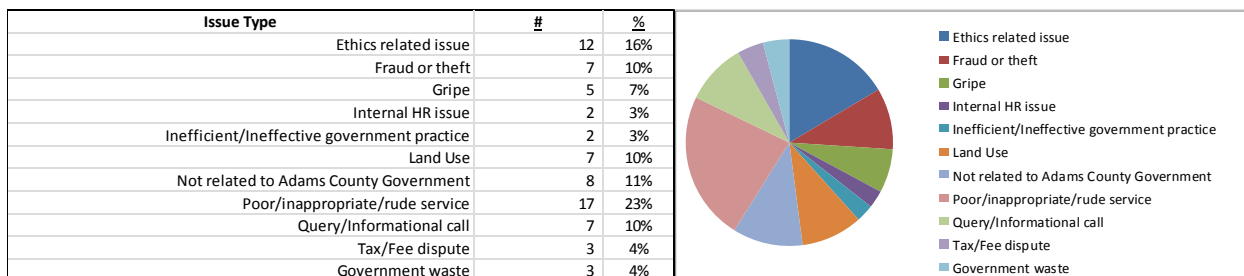
The Adams County Internal Audit function was established through the seven part reform initiative in 2011. The mission of internal audit is to provide independent, objective assurance and consulting services designed to institute best practices in government and provide transparency to the citizens of the County. It helps the County accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of business processes, internal controls, and risk management.

Through a competitive bidding process, Colorado Independent Consultants Network, LLC (CICN) was selected to serve as the County's independent internal audit function. The function reports directly to the Board of County Commissioners. Audits are selected based on a comprehensive risk assessment process, as well as requests from County Management. Since inception in late 2011, Internal Audit has performed the following reviews:

- Risk assessment/annual audit plan development
- Purchasing study
- Development agreements
- Information Technology- JD Edwards security
- Human Resources
- Assessor's Office

In the spirit of transparency, all final audit reports are publicly available in the internal audit section of the County's web site.

As a component of the County's Internal Audit function, CICN operates a transparency hotline where employees and citizens can anonymously report suspected fraud, waste and abuse of county assets, as well as questionable ethical practices. As of June 7, 2013, the hotline has received 73 reports since its inception in May 2012. Presented below are statistical data on the type of issues reported. All issues pertaining to Adams County Government were investigated.



Citizens who have knowledge of suspected fraud, waste and abuse of county assets, as well as questionable ethical practices within Adams County Government are encouraged to contact the



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hotline at 303-482-1609, e-mail adcohotline@cicn.biz, or submit an anonymous report through the web portal at www.cicn.biz/adcohotline.

Ethics Officer

The Adams County Independent Ethics Officer position was established through the seven part reform initiative in 2011. Through a competitive bidding process, Suzanne M. Dugan, of Cohen Milstein Sellers & Toll was selected to serve as the County's independent Ethics Officer. The Ethics Officer reports directly to the Board of County Commissioners.

The Independent Ethics Officer works to help ensure that Adams County officers and employees refrain from conduct that is or may be perceived as unethical and adopt a culture of principled public servant leadership that earns and preserves trust and support. The Ethics Officer is also charged with periodically reviewing the County's Code of Ethics and making recommendations for revisions. The position collaborates with other County departments to create and maintain an effective ethics training program. The Ethics Officer also received ethics-related complaints through the County's transparency hotline, and works closely with the County's internal audit function to investigate such reports. In addition, the Ethics Officer may also receive information through media reports and directly from any official, employee, or individual.

In addition to the review and investigation of ethics-related complaints, in 2012 the Independent Ethics Officer undertook a detailed review of the existing Code of Ethics, which had last been revised in 2008, and working closely with a group of County officers and employees, proposed revisions to the Code. The Board of County Commissioners adopted the revised Code of Ethics on December 10, 2012. The Independent Ethics Officer issues advisory opinions interpreting the Code of Ethics. The Independent Ethics Officer also collaborated with the Colorado Independent Ethics Commission to conduct an Ethics Seminar for elected officials and key management in September 2012. During 2012, the Ethics Officer revised the County's code of ethics, which all County Departments have adopted. The ethics officer works closely with the County's internal audit function to investigate ethics related reports received into the transparency hotline. During 2012, the Ethics Officer revised the County's code of ethics, which all County Departments have adopted.