Internal Audit Committee

PURPOSE

To establish an Internal Audit Committee for North Tooele Fire District (NTFD) to provide oversight, accountability, and transparency in financial management, operational practices, and compliance with applicable laws, regulations, and district policies.

POLICY

NTFD is committed to maintaining the highest standards of fiscal responsibility, operational integrity, and public trust. The Internal Audit Committee is established to:

1. Promote transparency and accountability in district operations
2. Ensure compliance with federal, state, and local laws, regulations, and policies
3. Provide independent review and oversight of financial and operational processes
4. Identify risks and recommend corrective actions or process improvements
5. Support continuous improvement in governance and internal controls

The committee will function in an advisory and oversight capacity and will report findings and recommendations to the Fire Chief and Governing Board.

COMMITTEE STRUCTURE AND RESPONSIBILITIES

A. Composition
The Internal Audit Committee shall consist of the following members:

- One member of the Governing Board (or designee)
- Fire Chief or designee
- Finance Officer or Administrative Services representative
- One operations representative (e.g., Battalion Chief or senior officer)
- Additional subject matter experts as needed

Members will be appointed by the Fire Chief and/or Governing Board.

B. Responsibilities
The Internal Audit Committee shall:

1. Review financial statements, budgets, and expenditures for accuracy and compliance
2. Evaluate internal controls and identify areas of risk or inefficiency
3. Review compliance with district policies, procedures, and applicable regulations
4. Conduct or coordinate internal audits as needed
5. Review findings from external audits and monitor corrective actions
6. Provide recommendations for process improvements and risk mitigation
7. Maintain documentation of audit activities, findings, and outcomes

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C. Meetings
The committee will meet at a minimum of **quarterly**, or more frequently as needed based on audit priorities or identified risks.

D. Reporting
The Internal Audit Committee will:

- Provide written reports of findings and recommendations to the Fire Chief and Governing Board
- Track and follow up on corrective actions to ensure resolution
- Maintain records in accordance with district record retention policies

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E. Authority
The Internal Audit Committee is authorized to:

- Access relevant records, documents, and personnel necessary to perform audits
- Request information from any division within NTFD
- Recommend corrective actions, though implementation authority remains with district leadership