

Upon beginning its work in 2002, the Summit County Internal Audit Department performed a Countywide risk assessment in conjunction with Bruner-Cox, LLP. Risk Assessment is a process used to assign a number or score to potential audit areas based upon specific risk factors related to an auditee's operations, internal controls, and liability to the County. From the risk assessment, an audit plan was developed.

To read the actual Risk Assessment and its attachments, please access the PDF documents below.

[2003 Risk Assessment Information](#)

[2014 Updated Summit County Risk Assessment Model](#)