

FY2024-25 & FY2025-26

Internal Audit Work Plan

Auditor-Controller



Work Plan:

Internal Audit's Major Responsibilities



1. Internal Audits

- ▶ Conduct independent assessments to improve County operations and add value to the organization.

2. External Audit Service

- ▶ Assist County departments through the procurement and contract process to secure external audit services.

3. Compliance Monitoring

- ▶ Track compliance with State mandates and County policies, and provide guidance to County departments on internal control standards and best practices.

4. Risk Assessment

- ▶ Provide tools and uniform standards and guidance on internal controls, including a County-wide risk assessment process to identify opportunities for improvement.

Internal Audits



- Reviews of Treasury Quarterly Cash and Investments
- Transient Occupancy Taxes (TOT) Audits
- PG&E Franchise & Surcharge Fees Audit
- Cash Handling Audits
- Outside Bank Account Audits
- Cost Allocation Audit
- Procurement Card Audits
- Grant Management Audit



External Audit Service

- As-Needed External Audit Oversight and Administration

Compliance Monitoring

- Special District Financial Audit and Budget Requirements
- Petty Cash and Change Funds Oversight

Risk Assessment

- Internal Control Assessment, Standards and Guidance