

**FY 2024-25 & FY 2025-26  
Internal Audit Work Plan**

***Internal Audits***

<b>Project</b>	<b>Auditee</b>	<b>Project Source</b>	<b>Project Type</b>	<b>Project Objective</b>
Treasury Quarterly Cash & Investments Reviews	Treasurer-Tax Collector	Mandated - Government Code 26920-22 and 26950	Financial / Regulatory Compliance Audit	Review the Treasurer’s quarterly Report of Investment, and cash and investment reconciliations, as required by Government Code.
Transient Occupancy Taxes (TOT) Audits	Hotel Operators within the Unincorporated Areas	Auditor-Controller	Revenue / Tax Compliance Audit	Ensure TOT taxes are accurately reported and remitted to the County by the operators, pursuant to the County’s Uniform Transient Occupancy Tax Ordinance.
PG&E Franchise & Surcharge Fees Audit	Pacific Gas & Electric Company	Auditor-Controller	Revenue/ Compliance Audit	Determine whether PG&E complied with the reporting requirements and payment obligations under agreement.
Cash Handling Audits	Health, Housing & Community Development	Auditor-Controller / Government Code 25250	Internal Controls/ Compliance Audit	Determine departments' compliance with the Cash Handling Policy, establish accountability of cash on hand, and review internal controls of cash procedures and other applicable controls as deemed necessary.
Outside Bank Account Audits	Social Services, Sheriff-Coroner, and Health	Auditor-Controller / Government Code 25250	Internal Controls/ Financial Related Audit	Determine whether departments approved to hold outside bank accounts are complying with the Policy for Outside Bank Accounts, and whether adequate internal controls over those accounts are present.

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***Internal Audits Cont.***

<b>Project</b>	<b>Auditee</b>	<b>Project Source</b>	<b>Project Type</b>	<b>Project Objective</b>
Cost Allocation Audit	Information Technology	Auditor-Controller / County Administrative Office / State Controller	Internal Controls/ Financial Related Audit	Determine whether ITD’s costs are accurately and appropriately compiled and calculated to allocate as indirect cost to County departments under the County-Wide Cost Allocation Plan.
Procurement Card Audits	Various County Departments	Auditor-Controller / Government Code 25250	Internal Controls/ Financial Related Audit	Review procurement card usage for compliance with County policies and the existence of adequate internal controls.
Grant Management Audit	Various County Departments	Auditor-Controller	Compliance / Financial Related Audit	Assess whether grant management processes and internal controls are adhering to grant agreements. Prior to starting the audit, a risk assessment will be conducted to select certain departments to be evaluated.

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***External Audit Service***

<b>Project</b>	<b>Auditee</b>	<b>Project Source</b>	<b>Project Type</b>	<b>Project Objective</b>
As-Needed External Audit Services Oversight and Administration	Determined by the Audit	Auditor-Controller	As-Needed Audits	Upon request of a County department, IAD will assist the department through the procurement and contract management process to secure and oversee audit services with external firms for certain compliance audits mandated by granting agencies, State law, or others deemed as needed based on the risk involved.

***Compliance Monitoring***

<b>Project</b>	<b>Auditee</b>	<b>Project Source</b>	<b>Project Type</b>	<b>Project Objective</b>
Audit and Budget Requirements of Special Districts and Joint Powers Authorities	Special Districts and Joint Power Authorities	Mandated - Government Code 26909 and 53901	Financial Audit / Oversight	Monitor the financial audits and budgets submission of 52 special districts in the County as required by Government Code. Provide technical support, such as evaluating and administering requests for alternative compliance options, fielding questions regarding the mandates, and assisting in the procurement of audit services.
Petty Cash and Change Funds	Requesting Departments	Auditor-Controller	Oversight / Administrative	Evaluate departmental compliance with County policy regarding requests to establish or modify petty cash and change funds, or to replenish petty cash accounts. Track change fund overages and shortages.

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***Risk Assessment***

Project	Auditee	Project Source	Project Type	Project Objective
Internal Control Assessment, Standards & Guidance	All County Departments	Auditor-Controller	Oversight / Administrative	Develop tools and uniform standards and guidance for departments to identify and manage risks in the areas of cash collection, cash disbursement, accounts receivables, accounts payable, property and fixed assets, payroll, and information systems. This project will further assist the Auditor-Controller in developing a County-wide risk assessment process and, thus, identifying potential opportunities for audit and improvement.