



FY23 & FY24

Internal Audit Activity Report

Auditor-Controller



Internal Audits & Reviews

- ▶ Conduct independent assessments to improve County operations and add value to the organization.
 - ☑ Quarterly Cash & Investment Reviews
 - Completed quarters: 6/30/22, 9/30/22, 12/31/22, 3/31/23, and 6/30/23.
 - ☑ Waste Management Franchise Fees Audit
 - Report issued on 8/30/23 with 13 recommendations. Audit recouped \$471,700 in underpaid and late fees for the County and \$133,043 in customer overcharges.
 - ☑ Cash Handling Audit (Lake San Antonio)
 - Report issued on 12/22/22 with 18 recommendations. Audit found internal control gaps that create risks of loss, theft and/or misappropriation of funds.
 - ☑ Transient Occupancy Taxes (TOT) Audits
 - In progress. Four (4) hotel operators selected for audit.



External Audits

- ▶ Assist County departments with procurement and contract management for external audit services.
 - ☑ Audit and Consulting Services Contractor Pool
 - After RFP process, a pool of 8 pre-qualified audit firms has been established in April 2023.
 - ☑ Water Recycling Agreement Expenses Audit
 - Originally slated to be performed by IAD, audit started in August 2023.
 - ☑ Homeland Security Grant Program Audit
 - Audit started in March 2023.
 - ☑ Juvenile Hall Project - SB81 Financing Program Final Audit
 - Report issued in May 2023.
 - ☑ Jail Addition Project - AB900 Financing Program Final Audit
 - Report issued in April 2023.



Compliance Review & Monitoring

- ▶ Monitor State Code compliance for Special Districts and assist County departments with financial related accountability and operational efficiency.

- ☑ Audit and Budget Requirements of Special Districts and Joint Powers Authorities
 - Monitor completion and submission of audits and budgets of 52 special districts in the County as required by Government Code.

- ☑ Petty Cash and Change Funds
 - Monitor 100 petty cash and change funds used by the County departments.
 - Evaluate departmental requests to establish or modify petty cash and change funds, and to replenish of petty cash accounts. Track change fund overages and shortages.