

Monterey County
 FY2018/19 Internal Audit Plan
 Budgeted Audit & Nonaudit Hours

Attachment A

		Internal Audit WorkLoad Hours						Over/ (Under) Budget	Percent Complete
Audit	Department	Budget			Actual				
		IA Chief	IA II	Total	IA Chief	IA II	Total		
Treasurer's Statement of Assets (Q4 2018)	Treasurer-Tax Collector	60	160	220	20	160	180	(40)	100%
County TOT - Central Coast Resolution	TOT Operator	20	70	90	10	95	105	15	100%
Truncated SSN#	County Assessor	20	70	90	25	100	125	35	100%
County TOT - TBD	TOT Operator	20	70	90					
Financial Audit	Water Resource Agency	150	150	300					
County-wide Risk Assessment	Countywide	150	0	150	145	0	145	(5)	95%
Collection & Billings	Elections	70	80	150					
County TOT - TBD	TOT Operator	20	70	90					
NGEN Cost Allocation and Invoicing	Emergency Communications	90	110	200					
Natividad Purchasing MOU	Natividad Medical Center	100	100	200					
California Parks Concessionaires	Resource Management Agency	100	100	200	180	10	190	(10)	90%
<i>California Parks Concessionaires</i>	<i>Concessionaire</i>	12	8	20					
Special Districts Financial Statement Audits	Special Districts	0	40	40		40	40	-	100%
Total Budgeted Audit Hours		812	1,028	1,840	380	405	785		

Non-audit Work Hours

Administrative	250	30	280	200	60	260	(20)
Training CPE	27	27	54	15	20	35	(19)
Staff Training	-	-	-	80	150	230	230
Board/Committee Meetings	-	-	-	16	-	16	16
Department Meetings	-	-	-	20	4	24	24
Vacation/ECO	120	120	240	72	130	202	(38)
Holidays	43	43	86	40	40	80	(6)
Budgeted Non-audit Work Hours	440	220	660	443	404	847	187
Total Budgeted Hours	1252	1248	2,500	823	809	1,632	(868)
Available Hours (2 Staff at 2,080 hours pro rated @ 7 & 5 months)	1,213	1,213	2,426	867	867	1,734	(692)
Excess / (Unassigned) Work Hours	39	35	74	(44)	(58)	(102)	(28)