



FY23 & FY24
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.



Internal Audits

- Reviews of Treasurer's Quarterly Statement of Assets
- Cash Handling Audits
- Laguna Seca Recreational Area (LSRA) Management Services Agreement Audit
 - LSRA Management Services Agreement Phase 2 Audit (tentative)
- Waste Collection Franchise Fee Agreement Audit
 - Waste Collection Agreement Phase 2 Audit (tentative)
- Water Recycling Agreement Audit
- Transient Occupancy Taxes (TOT) Audits



External Audit Service

- Jail Addition Project - AB900 Financing Program Final Audit
- Juvenile Hall Project - SB81 Financing Program Final Audit
- Greenfield Memorial District Financial Statements Audit
- Greenfield Memorial District Fiscal Practices Audit
- RFQ for As-Needed External Audit Services

Compliance Monitoring

- Special District Financial Audits
- Petty Cash and Change Funds