## **Attachment C**

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

budgeted Addit & Norladdit Hodis	Internal	Internal Audit WorkLoad							
Audit	Department	IA Chief	IA II	Total					
Treasurer's Statement of Assets	Treasurer-Tax Collector	60	160	220					
County TOT - Central Coast Resolution	TOT Operator	20	70	90					
Truncated SSN#	County Assessor	20	70	90					
Monterey County TOT - TBD	TOT Operator	20	70	90					
Financial Audit	Water Resource Agency	150	150	300					
County-wide Risk Assessment	Countywide	150	0	150					
Collection & Billings	Elections	70	80	150					
Monterey County TOT - TBD	TOT Operator	20	70	90					
NGEN Cost Allocation and Invoicing	Emergency Communications	90	110	200					
Natividat Purchasing MOU	Natividad Medical Center	100	100	200					
California Parks Concessionaires	Resource Management Agency	100	100	200					
Special Districts Financial Statement Audits	Special Districts	0	40	40					
Total Budgeted Audit Hours	800	1,020	1,820						
Non-audit Work Hours									
Administrative		250	30	280					
Training		27	27	54					
Vacation/ECO		120	120	240					
Holidays		43	43	86					
Budgeted Non-audit Work Hours		440	220	660					
Total Budgeted Hours	1240	1240	2,480						
Available Hours (2 Staff at 2,080 hours per year	1,213	1,213	2,426						
Excess / (Unassigned) Work Hours	27	27	54						

## Monterey County FY2018/19 Internal Audit Plan Internal Audit Division

		De	ecemb	er			Jan	uary			Feb	ruary			Ma	rch				April				М	ay			Ju	ine	
Audit	1	2	3	4	5	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	5	1	2	3	4	1	2	3	4
Treasurer's Statement of Assets										Fld	wrk	Rprt										Fld	wrk	Rprt						
County TOT - Central Coast Resolution	Fld	wrk	Rprt																											
Truncated SSN#		Pl	lan			Fld	lwrk	Rprt																						
Monterey TOT - TBD							Plan	Fld	wrk	Rprt																				
Water Resource Agency Financial Audit								Pl	an		Fldwr	k	R	prt																
County-wide Risk Assessment				Holid	day				Co	unty-v	wide F	Risk As	sessm	ent																
Collection & Billings				Bre	ak					Plan		Fldwrl	(	Rp	ort															
Monterey TOT - TBD														Plan	Fld	wrk	Rprt													
NGEN Cost Allocation and Invoicing																Pl	lan		Fldwr	k	R	prt								
Natividad Purchasing MOU																			P	lan		Fldwr	k	R	ort					
California Parks Concessionaires																								Pl	an		Fld	wrk		Rprt
Special Districts Financial Statement Audits																(	Ongoii	ng Mo	ntorin	ıg										

## Monterey County FY2018/19 Internal Audit Plan External Audit Resources

Audit	Department	Service Type	Scope	Firm	Due Date	Proposed Funding	Amount
Measure X	RMA	Assurance	Revenue & Expenditures	TBD - Informal Bid Process.	December 31, 2018	Road Fund 002, Unit	< 15000
				Estimated to be \$15,000 or		8195, Appropriation	
				less.		Unit RMA012.	
CAFR	County	Assurance	Financial Statement	CliftonLarsonAllen, LLP	December 31, 2018	RFP #10682 Financial	165,940
Treasury Oversight Committee	County	Oversight Compliance	Governance		December 31, 2018	Audit Services	
Single Audit	County	Assurance	Financial Statement		March 31, 2019		
Monterey Public Improvement Corp	County	Assurance	Financial Statement		March 31, 2019		
Monterey County Financing Authority	County	Assurance	Financial Statement		March 31, 2019		
East Garrison Financing Authority	County	Assurance	Financial Statement		June 30, 2019		
			•	-		Total	165,940