Attachment C

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

Audit	Department	IA Chief	IA II	Total			
Freasurer's Statement of Assets	Treasurer-Tax Collector	60	160	220			
County TOT - Central Coast Resolution	TOT Operator	20	70	90			
Fruncated SSN#	County Assessor	20	70	90			
County TOT - TBD	TOT Operator	20	70	90			
inancial Audit	Water Resource Agency	150	150	300			
County-wide Risk Assessment	Countywide	150	0	150			
Collection & Billings	Elections	70	80	150			
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			
Fotal Budgeted Audit Hours		800	1,020	1,820			

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 pro rated for 7 months)	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			Febr	ruary			Ma	arch				April				Ma	ay			Jur	ne	
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	an			Fldy	wrk	Rprt																						
California Parks Concessionaires								Pla	an		Fld	wrk		Rprt																
Water Resource Agency Financial Audit											Pl	an		Fldwrk	(R	ort													
County-wide Risk Assessment				Holi	day				Co	unty-\	wide R	lisk As	sessm	ient																
Collection & Billings				Bre	ak									Plan		Fldwr	K	R	prt											
County TOT - TBD																	Plan	Fld	wrk	Rprt										
NGEN Cost Allocation and Invoicing																			Р	lan		Fldwrl	k	Rp	ort					
Natividad Purchasing MOU																						Pİ	lan		Fldwr	(Rp	ort		
County TOT - TBD																											Plan	Fld	wrk	Rprt
Special Districts Financial Statement Audits																(Ongoii	ng Mo	ntorir	Ig										

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	CliftonLarsonAllen, LLP	December 31, 2018	Road Fund 002, Unit	13,500
						8195, Appropriation	
						Unit RMA012.	
CAFR	County	Assurance	Financial Statement	-	December 31, 2018	RFP #10682 Financial	165.940
					,		105,540
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	179,440