

Attachment C

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

Audit	Department	Internal Audit WorkLoad		
		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
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
County TOT - TBD	TOT Operator	20	70	90
NGEN Cost Allocation and Invoicing	Emergency Communications	90	110	200
Nativitat 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 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**

[illegible]

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

[illegible]