Attachment A

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

		Internal Audit WorkLoad Hours							
		Budget			Actual				
Audit	Department	IA Chief	IA II	Total	IA Chief	IA II	Total	Over/ (Under) Budget	Percent Complete
Treasurer's Statement of Assets (Q4 2018)	Treasurer-Tax Collector	60	160	220		100	100	(120)	95%
County TOT - Central Coast Resolution	TOT Operator	20	70	90	10	85	95	5	95%
Truncated SSN#	County Assessor	20	70	90	25	100	125	35	80%
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		145	(5)	85%
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	120	10	130	(70)	70%
Special Districts Financial Statement Audits	Special Districts	0	40	40		20	20	(20)	60%
Total Budgeted Audit Hours		**800**	**1,020**	**1,820**	**300**	**315**	**615**	(1,205)	69%

	Budget IA Chief	Budget IA II	Budget Total	Actual IA Chief	Actual IA II	Actual Total	Over/ (Under) Budget
Non-audit Work Hours							
Administrative	250	30	280	180	40	220	(60)
Training CPE	27	27	54	11	13	24	(30)
Staff Training	-	-	-	**80**	**150**	230	**230**
Board/Committee Meetings	-	-	-	12	-	12	12
Department Meetings	-	-	-	16	-	16	16
Vacation/ECO	120	120	240	70	100	170	(70)
Holidays	43	43	86	32	32	64	(22)
Budgeted Non-audit Work Hours	**440**	**220**	**660**	**401**	**335**	**736**	76
Total Budgeted Hours	**1240**	**1240**	**2,480**	**701**	**650**	**1,351**	(1,129)
Available Hours (2 Staff at 2,080 hours pro rated @ 7 & 4 months)	**1,213**	**1,213**	**2,426**	**693**	**693**	**1,386**	(1,040)
Excess / (Unassigned) Work Hours	**27**	**27**	**54**	**8**	**(43)**	**(35)**	19