

Monterey County  
Internal Audit Plan - FY2019/20 and beyond  
Internal Audit Plan Proposals

Attachment D

				Internal Staffing		External Staffing	
Audit	Risk Score	Risk Rating	Department	Budget			
Carry-over from FY 2018/19				IA Chief	IA II		Total
Treasurer's Quarterly Statement of Assets			Treasurer-Tax Collector	60	230		290
Financial Audit			Water Resource Agency	150	200		350
External Services Billing and Collections			Elections	100	200		300
NGEN Cost Allocation and Invoicing			Emergency Communications	100	200		300
Natividad Purchasing MOU			Natividad Medical Center	150	200		350
Audit Plan Proposals for Fiscal Year 2019/20 and beyond							
	Risk Score	Risk Rating					
Economic Sustainability	55	HIGH RISK	County's Economic Strategy	120	10	300	430
Water Strategy and Planning	25	HIGH RISK	County's Water Strategy	100	10	300	410
Infrastructure Strategy Review	15	MEDIUM RISK	Infrastructure Strategy	100	10	300	410
Procurement/Contract Process Audit (include Insurance provisions)	15	MEDIUM RISK	Countywide	200	130		330
Countywide Communication and Collaboration Review	15	MEDIUM RISK	Countywide	150	40		190
Hiring, Compensation, Training & Succession Practices.	15	MEDIUM RISK	Countywide	80	20	300	400
Public Safety Strategy	15	MEDIUM RISK	Public Safety Strategy	60	10	300	370
Financial Processes Review	10	MEDIUM RISK	Select Two Departments Annually	300	150		450
Ambulatory Services Coverage; TBD - Currently in RFP and negotiations	5	LOW RISK	Health				0
Department IT Systems	5	LOW RISK	Department IT				0
Disaster Funding Review	5	LOW RISK	Emergency Communications				
Employee Engagement Review	5	LOW RISK	Human Resources				0
ERP Systems Needs Review	5	LOW RISK	ERP Support Services				0
HH Programs Performance Measurement Strategy Review	5	LOW RISK	Health and Human Services				0
Hiring and Promotion Policy Compliance	5	LOW RISK	Human Resources				0
HR Resource Constraints-Cost Benefit Review	5	LOW RISK	Human Resources				0
Information Technology - Strategic, Tactical and Succession Planning	5	LOW RISK	Information Technology				0
Public Access Review	5	LOW RISK	Public Access Review				0
Public Relations Review	5	LOW RISK	Countywide				0
RMA Operational Structure Review	5	LOW RISK	Resource Management Agency				0
Sheriff's Office New Jail Staffing & Facility Use	5	LOW RISK	Sheriff				
Special Projects			As requested				0
County TOT - QTY TBD			Hotel Operators	60	240		300
<b>Total</b>				<b>1,730</b>	<b>1,650</b>	<b>1,500</b>	<b>3,380</b>
<b>Non-audit Work Hours</b>							
Administrative				200	30		230
Training CPE				80	60		140
Staff Training/Mentoring				150	150		300
Board/Committee Meetings				80	-		80
Department Meetings				40	20		60
Vacation/ECO				80	80		160
Holidays				90	90		180
<b>Budgeted Non-audit Work Hours</b>				<b>720</b>	<b>430</b>	<b>1,500</b>	<b>1,150</b>
<b>Total Budgeted Hours</b>				<b>2,450</b>	<b>2,080</b>	<b>1,500</b>	<b>6,030</b>
<b>Available Hours</b>				<b>2,080</b>	<b>2,080</b>	<b>1,500</b>	<b>5,660</b>
<b>Excess / (Unassigned) Work Hours</b>				<b>370</b>	<b>-</b>	<b>-</b>	<b>370</b>