

Monterey County
Internal Audit Plan - FY2019-20

Attachment A

Projects Name	Department	Project Source	Project Type	Project Objective*
Treasurer's Quarterly Statement of Assets	Treasurer-Tax Collector	Mandated - Gov Code	Financial / Compliance Audit	Ensure County is compliant with Government Code Section 26920-22 and 26905.
Financial Review	Water Resource Agency	CAO Request	Financial Review	Ensure financial transactions are valid, accurate, and complete. Ensure financial controls (e.g. transaction approvals, reconciliations and reporting) are functioning as intended.
911 Cost Allocation and Invoicing	Emergency Communications	Department Request	Financial Review	Ensure cost allocation to participating agencies are calculated accurately (in accordance with agreement) and timely. Ensure processes and controls are adequate to ensure timely invoicing.
Natividad Purchasing MOU	Natividad Medical Center	Mandated - MOU Agreement	Contract Compliance Review	Ensure purchasing transactions are compliant with MOU agreement and related policies and procedures.
External Services Billing and Collections	Elections	Department Request	Financial Audit	Ensure billings and collections are complete, accurate, and timely.
Transient Occupancy Taxes (TOT)	Auditor Controller	Auditor Controller	Tax Compliance Audits	Ensure TOT taxes are accurately reported and submitted to County Treasurer-Tax Collector.