

**ATTACHMENT B**

**Monterey County  
Office of the Auditor-Controller**

**Internal Audit Work Plan 2022-23 & 2023-24**

**Internal Audits**

<b>Project Name</b>	<b>Department</b>	<b>Project Source</b>	<b>Project Type</b>	<b>Project Objective</b>
Treasurer's Quarterly Statement of Assets	Treasurer-Tax Collector	Mandated - Gov Code	Financial / Regulatory Compliance Audit	Ensure County is compliant with Government Code Section 26920-22 and 26905.
Transient Occupancy Taxes (TOT)	Hotel Operators	Auditor-Controller	Revenue / Tax Compliance Audit	Ensure TOT taxes are accurately reported and submitted to the County.
Cash Handling Audits	Multiple GF-funded Departments (PWFP, Sheriff and Health)	Auditor-Controller	Performance / Compliance Audit	Evaluate the effectiveness of internal controls related to the handling of cash, checks and credit card payments at various County cashiering locations.
Laguna Seca Recreational Area (LSRA) Management Services Agreement Audit	Public Works, Facilities and Parks	Auditor-Controller / Department Request	Revenue / Contract Compliance Audit	Determine whether A & D Narigi Consulting has been accurately charging the County for appropriate expenses, depositing all revenues appropriately with the County, and receiving accurate incentive fees from the County.
Waste Collection Franchise Fee Agreement Audit	Health	Auditor-Controller	Revenue / Contract Compliance Audit	Verify that the franchise fees and other fees required under the waste collection franchise agreement have been accurately calculated and timely paid by Waste Management to the County.
Water Recycling Agreement Audit	Water Resource Agency	Department Request	Contract Compliance Audit	Determine whether Monterey One Water has complied with contract requirements pertaining to tracking and allocation of direct and indirect costs to water recycling projects for cost reimbursement by the County. Depending on resources, this audit could be assigned to an external audit firm.
LSRA Management Services Agreement Phase 2 Audit (tentative)	Public Works, Facilities and Parks	Auditor-Controller / Department Request	Performance / Compliance Audit	Evaluate the effectiveness of internal controls related to the contractor's fiscal related practices and other high risk areas.
Waste Collection Franchise Fee Agreement Phase 2 Audit (tentative)	Health	Auditor-Controller	Contract Compliance Audit	Verify customer billing rates and diversion percentages, and Waste Management's compliance with the reporting requirements and other performance standards of the agreement.

**ATTACHMENT B**

**Monterey County  
Office of the Auditor-Controller**

**Internal Audit Work Plan 2022-23 & 2023-24**

**External Audit Service**

<b>Project Name</b>	<b>Department</b>	<b>Project Source</b>	<b>Project Type</b>	<b>Project Objective</b>
Jail Addition Project - AB900 Financing Program Final Audit	Public Works, Facilities and Parks	Department Request	Compliance Audit	Evaluate whether claims made to the State for reimbursement meet AB900 Financing Program requirements.
Juvenile Hall Project - SB81 Financing Program Final Audit	Public Works, Facilities and Parks	Department Request	Compliance Audit	Evaluate whether claims made to the State for reimbursement meet SB81 Financing Program requirements.
Greenfield Memorial District Financial Statements Biennial Audit	Auditor-Controller	Mandated - Government Code	Financial / Regulatory Compliance Audit	Audit the District's basic financial statements in accordance with the California State Controller's audit requirements for special districts.
Greenfield Memorial District Fiscal Practices Audit	Auditor-Controller	District Request	Performance Audit	Evaluate the District's fiscal practices and processes to help assure that funds and assets are adequately safeguarded.
RFQ for As-Needed External Audit Services	N/A	Auditor-Controller	Pre-Qualified Firms for Future Contracted Audit Services	Establish a pool of pre-qualified external audit firms to provide financial, performance, and related audit services on an "as-needed" basis.

**Compliance Monitoring**

<b>Project Name</b>	<b>Department</b>	<b>Project Source</b>	<b>Project Type</b>	<b>Project Objective</b>
Special District Financial Audits	Non-Department (Special Districts)	Mandated - Government Code	Financial Audit	Ensure special districts are complying with financial audit requirement pursuant to Government Code Section 26909.
Petty Cash and Change Funds	Various	Auditor-Controller	N/A	Help review departmental requests for replenishment, modification and establishment of petty and change funds, pursuant to the Auditor-Controller's C-02 Policy for Petty Cash and Change Funds.