

County of Ventura  
**Auditor-Controller's Office**  
Internal Audit Division



# AUDIT PLAN

FISCAL YEAR 2009-10

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Auditor-Controller

County of Ventura  
Auditor-Controller's Office  
Internal Audit Division

Audit Plan  
Fiscal Year 2009-10

**TABLE OF CONTENTS**

	<u>Page</u>
INTRODUCTION AND MISSION STATEMENT .....	1
STATUS OF PRIOR YEAR AUDIT PLAN .....	2
SCHEDULE OF 5-YEAR PRIOR AUDIT COVERAGE .....	4
GOALS, OBJECTIVES, AND PERFORMANCE MEASUREMENTS .....	5
AUDIT PLANNING PROCESS .....	7
RISK ASSESSMENT .....	8
DIVISION ORGANIZATION CHART .....	11
AUDIT RESOURCES .....	12
PLANNED AUDITS .....	13
FUTURE POTENTIAL AUDIT SUBJECTS .....	15

## INTRODUCTION

The Auditor-Controller is the chief audit executive for the County of Ventura (County) as established by California Government Code Section 26883 and designated by order of the County's Board of Supervisors on May 12, 1953, as amended on February 21, 1955. As an elected official, the Auditor-Controller is independent from the County's organizational structure, which prevents interference during audits and allows objective reporting of audit results.

The Internal Audit Division conducts audits as specified under California Government Code Section 1236. Specifically, audits are performed in accordance with the *International Standards for the Professional Practice of Internal Auditing* promulgated by the Institute of Internal Auditors and *Government Auditing Standards* issued by the Comptroller General of the United States, as applicable.

These auditing standards require the Auditor-Controller, as the County's chief audit executive, to establish a risk-based plan to determine the priorities of the Internal Audit Division. Our annual Audit Plan represents the culmination of various contributing factors, including the results of a Countywide risk assessment performed by the Internal Audit Division and input provided by pertinent parties.

The annual Audit Plan is developed at the beginning of the fiscal year, and various events may occur throughout the year requiring deviation from the established plan. Therefore, the Audit Plan may be modified to accommodate a change in resources or to address significant issues requiring the Internal Audit Division's attention.

## MISSION STATEMENT

*The Internal Audit Division, through cooperation with County management, accomplishes timely audits that foster positive change to reduce risk and enhance the economy, efficiency, and effectiveness of Ventura County departments/agencies.*

The purpose, authority, and responsibility of the Internal Audit Division was established in an Internal Audit Charter as approved by the Board of Supervisors on August 23, 1994, and amended on September 9, 2008. In addition, the County Administrative Policy on *County Auditing* provides additional guidance on the nature of Internal Audit activities performed by the Auditor-Controller.

The Internal Audit Division assists all levels of management in achieving County objectives by bringing a systematic approach to evaluate and improve governance, risk management, and control processes in the following areas:

- Safeguarding of County assets from fraud, waste, or misuse;
- Achievement of operational objectives through effective and efficient use of resources;
- Compliance with applicable policies, procedures, laws, and regulations; and
- Reliability of internal and external financial information and reports.

## STATUS OF PRIOR YEAR AUDIT PLAN

In our prior year Audit Plan for fiscal year (FY) 2008-09, we identified a total of 36 engagements that were either in progress or planned. Two additional engagements were added during the year from our budgeted hours reserve. Exhibit 1 below summarizes the status of each engagement presented in the prior year's Audit Plan.

During FY 2008-09, 14 (37%) of these prior year engagements were completed, which identified 82 findings or recommendations requiring corrective action by County management. Of the 16 engagements still in progress, we have completed field work on 3 of these engagements and are awaiting responses from management. Eight audits have been moved to the current year's Audit Plan.

### EXHIBIT 1 Current Status of Prior Year Audit Plan

As Presented in Prior Year FY 2008-09 Audit Plan	Current Status		
	Completed	In Progress	Moved to FY 2009-10 Audit Plan
<b><u>Audits in Progress as of July 1, 2008:</u></b>			
1. Health Care Agency - Change in Director	✓		
2. Resource Management Agency - Accounts Receivable Follow-Up	✓		
3. Probation - Juvenile Accounts	✓		
4. Medical Examiner - Management of Decedent Property	✓		
5. Animal Regulation - Cash Controls Follow-Up	✓		
6. Public Works Agency - Hotline Verification 08-0008	✓		
7. Fire Protection District - Management of Sensitive Non-Fixed Assets		✓	
8. Board of Supervisors - Change in Supervisor		✓	
9. Health Care Agency - Public Health Clinics Cash Controls Follow-Up	✓		
10. General Services Agency - Lease Administration Follow-Up		✓	
11. Public Administrator-Public Guardian (PAPG) - Management of Client Assets Follow-Up	✓		
12. Information Technology Services - Change in Director		✓	
13. County Executive Office - Change in Department Head		✓	
14. Human Services Agency - Change in Director	✓		
15. Public Defender - Change in Department Head		✓	
16. Treasurer-Tax Collector - Control Self-Assessment Validation		X	
17. Health Care Agency - Control Self-Assessment Validation		X	
18. Human Services Agency/PAPG - Control Self-Assessment Validation		✓	

County of Ventura Auditor-Controller's Office  
Internal Audit Division  
Audit Plan for Fiscal Year 2009-10

EXHIBIT 1 (Continued)  
Current Status of Prior Year Audit Plan

As Presented in Prior Year FY 2008-09 Audit Plan	Current Status		
	Completed	In Progress	Moved to FY 2009-10 Audit Plan
<b><u>New Mandated/Required Audits for FY 2008-09:</u></b>			
19. Treasurer - FY 2007-08 Audit of the Statement of Money	✓		
20. Treasurer - First Quarter FY 2008-09 Cash Count	✓		
21. Treasurer - Second Quarter FY 2008-09 Cash Count	✓		
22. Treasurer - Third Quarter FY 2008-09 Cash Count	✓		
23. Auditor-Controller - FY 2007-08 Internal Quality Assurance Review	✓		
<b><u>New Discretionary Audits for FY 2008-09:</u></b>			
24. Fire Protection District - Hotline Verification 08-0037		✓	
25. Harbor - Lease Administration			✓
26. Treasurer-Tax Collector - Operations Follow-Up			✓
27. Public Works Agency - Change in Director		✓	
28. Agricultural Commissioner - Change in Department Head		X	
29. Library - Cash and Inventory Management			✓
30. Administration of Business License Revenue			✓
31. General Services Agency - Fleet Services Fuel Management			✓
32. Fire Protection District - Cash Collection Process Follow-Up			✓
33. Airports - Lease Administration Follow-Up		✓	
34. Harbor - Use of Funds for Silver Strand Beach Restroom Construction			✓
35. Sheriff - Management of City Contracts		✓	
36. Countywide - Management of Sensitive Non-Fixed Assets			✓
<b><u>New Audits from FY 2008-09 Budgeted Hours Reserve:</u></b>			
37. Resource Management Agency - Hotline Verification 09-0029		✓	
38. District Attorney - Control Self-Assessment Validation		✓	

X = Completed audit field work and awaiting management's response to the draft audit report

In addition to the audits listed above in Exhibit 1, Internal Audit staff compiled the Schedule of Expenditures of Federal Awards for the County's Single Audit and monitored the audits of special districts, joint powers authorities, and Federal award subrecipients. The Internal Audit Division also handled over 60 complaints through the Employee Fraud Hotline, from which over 100 individual concerns were identified.

## SCHEDULE OF 5-YEAR PRIOR AUDIT COVERAGE

As shown in Exhibit 2 below, 24 (89%) out of 27 agencies/departments have been subject to an audit or other assurance-type engagement by the Internal Audit Division over the past 5 years. Eight of these agencies/departments were subject to multiple audits by the Internal Audit Division in the same fiscal year.

**EXHIBIT 2**  
**Schedule of 5-Year Prior Audit Coverage by Agency/Department**

Agency/Department	Fiscal Year				
	2004-05	2005-06	2006-07	2007-08	2008-09*
1. Agricultural Commissioner					X
2. Animal Regulation		X			X
3. Area Agency on Aging					
4. Assessor	X		X		
5. Auditor-Controller	X	X	X	X	X
6. Board of Supervisors					X
7. Child Support	X				
8. Civil Service Commission	X				
9. County Clerk and Recorder		X			
10. County Counsel					
11. County Executive Office					X
12. Department of Airports				X	X
13. District Attorney					X
14. Farm Advisor					
15. Fire Protection District		X		X	X
16. General Services Agency	X		X	X	X
17. Harbor Department		X			
18. Health Care Agency		X	X		X
19. Human Services Agency	X	X		X	X
20. Information Technology Services	X		X		X
21. Library				X	
22. Probation Agency	X	X		X	X
23. Public Defender					X
24. Public Works Agency		X			X
25. Resource Management Agency	X	X			X
26. Sheriff		X			X
27. Treasurer-Tax Collector	X	X	X	X	X

\* Includes engagements both completed and in progress during the fiscal year

X	= Assurance engagement performed or commissioned by the Auditor-Controller
X	= Multiple Auditor-Controller assurance engagements in the same fiscal year

## GOALS, OBJECTIVES, AND PERFORMANCE MEASUREMENTS

To evaluate the effectiveness of the Internal Audit Division's operations, the following goals, objectives, and associated performance measurements have been established for strategic areas during FY 2009-10:

### EXHIBIT 3 Goals, Objectives, and Performance Measurements

Goals/Objectives	Performance Measurements
<b>Audits</b>	
<p>Perform audits and identify improvements that add value to County operations.</p> <p>Improve the timeliness of audits.</p> <p>Follow-up on corrective actions in a timely manner.</p> <p>Accommodate requests for special engagements.</p>	<p style="text-align: center;"><u>Performance Audits</u></p> <ul style="list-style-type: none"> <li>• 80% of performance audits:             <ul style="list-style-type: none"> <li>➢ Are completed within the budgeted hours allocated.</li> <li>➢ Are issued within 90 days of the original anticipated completion date per the audit calendar.</li> <li>➢ Produce results that justify the audit hours expended.</li> <li>➢ Result in additional revenue and/or cost savings to the County.</li> <li>➢ Address management issues.</li> </ul> </li> <li>• 20% of performance audits:             <ul style="list-style-type: none"> <li>➢ Address streamlining operations.</li> <li>➢ Address increased efficiency through automation.</li> <li>➢ Address performance measurements.</li> <li>➢ Impact on countywide systems.</li> <li>➢ Cross organizational lines or involve interagency coordination.</li> <li>➢ Are requested by auditee management.</li> <li>➢ Address previously submitted audit needs.</li> </ul> </li> <li>• 100% of corrective action:             <ul style="list-style-type: none"> <li>➢ Has been initiated by management during the course of the audit.</li> <li>➢ Is confirmed to have been implemented during follow-up audits.</li> </ul> </li> </ul> <p style="text-align: center;"><u>Financial Audits</u></p> <ul style="list-style-type: none"> <li>• 100% of financial audits:             <ul style="list-style-type: none"> <li>➢ Are completed within the budgeted hours allocated.</li> <li>➢ Are issued within 90 days of the original anticipated completion date per the audit calendar.</li> </ul> </li> <li>• 100% of corrective action:             <ul style="list-style-type: none"> <li>➢ Has been initiated by management during the course of the audit.</li> <li>➢ Is confirmed to have been implemented during follow-up audits.</li> </ul> </li> </ul>

**EXHIBIT 3 (Continued)**  
**Goals, Objectives, and Performance Measurements**

Goals/Objectives	Performance Measurements
<b>Audits (Continued)</b>	
<p>Meet Auditor-Controller mandates.</p> <p>Use staff time efficiently.</p>	<ul style="list-style-type: none"> <li>• 100% of mandated audits have been completed or are in progress.</li> <li>• Perform an annual quality assurance review.</li> <li>• Use Internal Audit Division staff as follows (not including vacation, sick, and holiday hours): <ul style="list-style-type: none"> <li>➤ 80% direct time (i.e., billable audit hours)</li> <li>➤ 20% indirect time (i.e., training, administrative projects, staff meetings, etc.)</li> </ul> </li> </ul>
<b>Control Self-Assessment</b>	
<p>Provide internal control guidance to agencies/ departments and validate Control Self-Assessments.</p>	<ul style="list-style-type: none"> <li>• Issue five Control Self-Assessment validation reports during the fiscal year.</li> <li>• Issue a Countywide report summarizing Control Self-Assessment issues.</li> <li>• Re-initiate the Control Self-Assessment Program for 2010.</li> </ul>
<b>Employee Fraud Hotline</b>	
<p>Ensure satisfactory resolution of Employee Fraud Hotline complaints.</p>	<ul style="list-style-type: none"> <li>• 100% of complaints received through the Employee Fraud Hotline have been resolved, redirected, or are under review.</li> </ul>
<b>Special Districts, Joint Powers Authorities, and Subrecipients</b>	
<p>Comply with mandates relating to audits of special districts and joint powers authorities, and assist agencies/departments with reviews of Federal award subrecipients.</p>	<ul style="list-style-type: none"> <li>• 100% of audits of special districts and joint powers authorities are in compliance with audit requirements.</li> <li>• 100% of Federal award subrecipients subject to a Single Audit have been reviewed for compliance with audit requirements.</li> </ul>
<b>Training and Development</b>	
<p>Comply with Continuing Professional Education requirements and encourage staff development.</p>	<ul style="list-style-type: none"> <li>• 100% of auditors meet the 80-hour Continuing Professional Education requirements.</li> <li>• Conduct 8 hours of in-house training to increase staff knowledge of auditing techniques.</li> <li>• 50% of Internal Audit Division staff possess relevant professional certifications (e.g., CPA, CIA, CFE, etc.).</li> </ul>



## AUDIT PLANNING PROCESS

### Audit Selection

The Auditor-Controller makes the final determination in selecting audits that will be performed. To achieve optimum utilization of audit resources, audits are selected using the following criteria:

1. Legal mandates
2. Audit requests (i.e., from Board of Supervisors, County management, Grand Jury, etc.)
3. Risk assessment results
4. Financial exposure
5. Potential risk of loss
6. Operating benefit opportunities
7. Changes in operations
8. Date and result of last audit
9. Capabilities of the Internal Audit staff
10. Sensitivity to:
  - Mismanagement
  - Unauthorized use of resources
  - Erroneous reports of data
  - Illegal or unethical acts
  - Adverse or unfavorable public opinion

### Audit Survey

Once audit areas are selected, additional subject research (i.e., an audit survey) is performed to assure that the area warrants an audit. During the survey, objectives identifying areas that could benefit from detailed evaluation are developed through use of interviews, observations, and limited testing.

When originally included in the Audit Plan, audit areas have not been subjected to an audit survey; therefore, budgeted time in the Audit Plan is subjective. Once the audit scope has been determined and field work begins, the time requirements for the audit are established and may differ from the planned hours in the Audit Plan.

## RISK ASSESSMENT

The Internal Audit Division performs an annual Countywide risk assessment for audit planning purposes. The risk assessment identifies, measures, and prioritizes scheduling of potential audits based on each agency/department's level of risk to the County.

### Methodology

The risk assessment performed for the FY 2009-10 Audit Plan was based on objective, measurable criteria gathered by the Internal Audit Division. The following risk factors were developed and one weight point was assigned to each, for a total of 17 weight points:

1. Budgeted appropriations
2. Budgeted revenues
3. Full-time equivalent positions
4. Fixed assets - equipment and vehicles only
5. Last audit date
6. Need for follow-up audit
7. Participation in the Control Self-Assessment Program
8. Number of Single Audit and management letter findings
9. Number of theft incidents
10. Number of substantiated Hotline issues
11. Number of deputized auditor-controllers
12. Number of outside bank accounts
13. Number of trust accounts
14. Number of transactions
15. Three-year appropriation/revenue trends
16. Budget versus actual expenditures - two prior years
17. Budget versus actual revenues - two prior years

Using the above criteria, each major budget unit within each agency/department was ranked on a scale of 0 to 17 (17 representing highest risk and 0 lowest risk). An overall risk score was then assigned to areas of high (6.0 - 17.0), moderate (3.0 - 5.9), and low (0 - 2.9) risk.

**Results**

The following table (Exhibit 4) shows each agency/department ranked from highest risk to lowest risk. Departments were placed in order of the related budget unit with the highest risk level. For departments with multiple budget units, the related budget unit with the highest risk level determined the department's rank in the table. For example, the Program Operations budget unit for the Human Services Agency was rated the highest risk at 9.5 on a 17-point scale, placing the Human Services Agency at the top of the risk assessment.

**EXHIBIT 4  
Agencies/Departments by Risk Level (Table)**


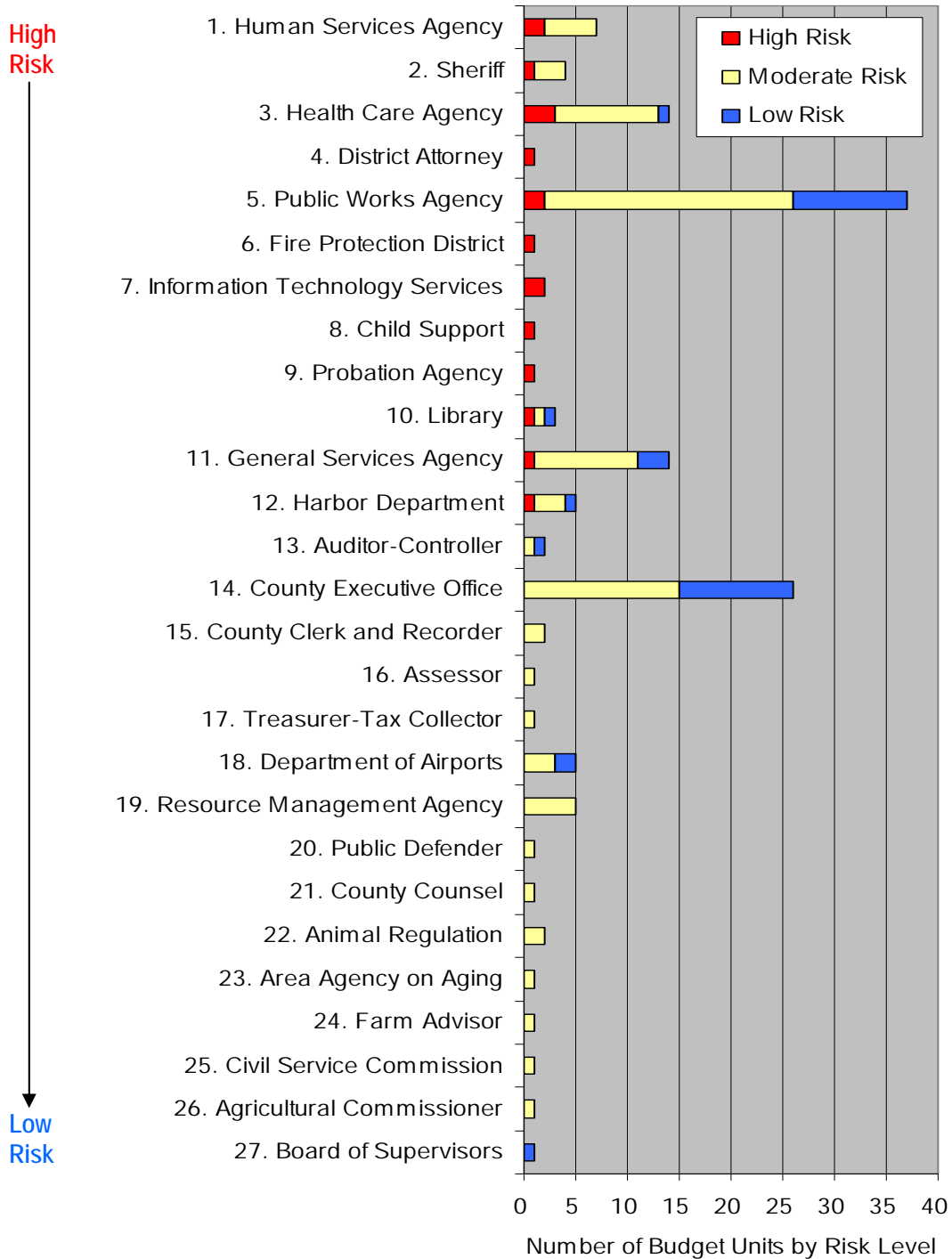
	Agency/Department	Number of Budget Units by Risk Level			Total Number of Budget Units	
		High	Moderate	Low		
<b>High Risk</b> 	1. Human Services Agency	2	5		7	
	2. Sheriff	1	3		4	
	3. Health Care Agency	3	10	1	14	
	4. District Attorney	1			1	
	5. Public Works Agency	2	24	11	37	
	6. Fire Protection District	1			1	
	7. Information Technology Services	2			2	
	8. Child Support	1			1	
	9. Probation Agency	1			1	
	10. Library	1	1	1	3	
	11. General Services Agency	1	10	3	14	
	12. Harbor Department	1	3	1	5	
	13. Auditor-Controller		1	1	2	
	14. County Executive Office		15	11	26	
	15. County Clerk and Recorder		2		2	
	16. Assessor		1		1	
	17. Treasurer-Tax Collector		1		1	
	18. Department of Airports		3	2	5	
	19. Resource Management Agency		5		5	
	20. Public Defender		1		1	
	21. County Counsel		1		1	
	22. Animal Regulation		2		2	
	23. Area Agency on Aging		1		1	
	24. Farm Advisor		1		1	
	25. Civil Service Commission		1		1	
	<b>Low Risk</b>	26. Agricultural Commissioner		1		1
		27. Board of Supervisors			1	1
	<b>Total</b>	<b>17</b>	<b>92</b>	<b>32</b>	<b>141</b>	

Exhibit 5 below is a graphical representation of the risk assessment results presented in Exhibit 4 on the previous page. Again, although departments may have multiple budget units that were ranked individually, the budget unit with the highest risk level determined the department's ranking in the graph.

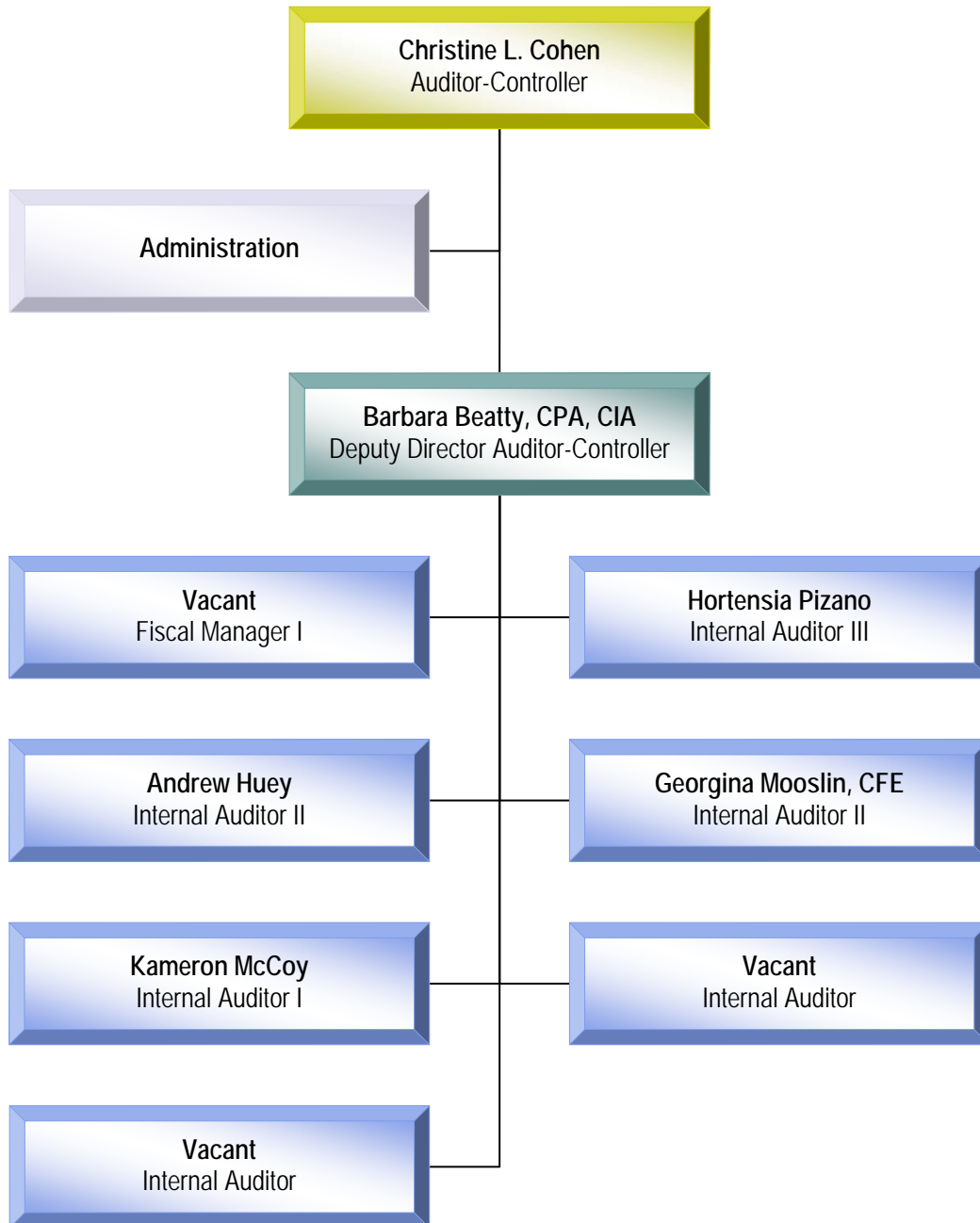
**EXHIBIT 5**  
**Agencies/Departments by Risk Level (Graph)**



## DIVISION ORGANIZATION CHART

The following organization chart represents current Internal Audit staff resources:

EXHIBIT 6  
Internal Audit Division Organization Chart



## AUDIT RESOURCES

Exhibit 7 below shows the number of budgeted positions for the Internal Audit Division for FY 2009-10.

### EXHIBIT 7 Budgeted Positions

<u>Position</u>	<u>Authorized for FY 2009-10</u>	<u>Assigned as of July 2009</u>
Deputy Director Auditor-Controller <sup>1</sup>	1	1
Fiscal Manager I/II	1	0
Internal Auditor IV	4	0
Internal Auditor III	2	1
Internal Auditor II	0	2
Internal Auditor I	<u>0</u>	<u>1</u>
<b>TOTAL</b>	<b><u>8</u></b>	<b><u>5</u></b>

Exhibit 8 below shows the number of direct (i.e., "billable") hours anticipated for FY 2009-10.

### EXHIBIT 8 Budgeted Direct Hours

<u>Position</u>	<u>Number of Assigned Auditors</u>	<u>Hours Available per Auditor<sup>2</sup></u>	<u>Direct Time Goal per Auditor<sup>3</sup></u>	<u>Direct Hours Budgeted</u>
Fiscal Manager I/II (vacant) <sup>4</sup>	1	x 1,350	x 0.80	= 1,080
Internal Auditor III	1	x 1,800	x 0.80	= 1,440
Internal Auditor II	2	x 1,800	x 0.80	= 2,880
Internal Auditor I	1	x 1,800	x 0.80	= 1,440
Internal Auditor (vacant) <sup>4</sup>	2	x 1,350	x 0.80	= <u>2,160</u>
<b>TOTAL</b>				<b><u>9,000</u></b>

<sup>1</sup> Position does not charge direct time.

<sup>2</sup> Based on 2,080 full-time hours, subtracting standard accruals of 280 hours for vacation, sick, and holiday hours.

<sup>3</sup> Direct time goal is 80% of productive hours (reference Exhibit 3).

<sup>4</sup> Fiscal Manager vacancy and two Internal Auditor vacancies are anticipated to be filled by October 1, 2009 ("Hours Available per Auditor" have been adjusted accordingly).

## PLANNED AUDITS

The following audits are planned to be initiated and/or completed during FY 2009-10. The total planned hours equal the direct hours budgeted in Exhibit 8 on the previous page.

<u>Audits in Progress - Prior Fiscal Year</u>	<u>FY 2009-10 Planned Hours</u>
1. Fire Protection District - Management of Sensitive Non-Fixed Assets.....	40
2. Board of Supervisors - Change in Supervisor.....	30
3. General Services Agency - Lease Administration Follow-Up .....	60
4. Information Technology Services - Change in Director.....	60
5. County Executive Office - Change in Department Head .....	120
6. Public Defender - Change in Department Head.....	60
7. Treasurer-Tax Collector - Control Self-Assessment Validation.....	30
8. Health Care Agency - Control Self-Assessment Validation.....	40
9. Human Services Agency/PAPG - Control Self-Assessment Validation .....	80
10. Fire Protection District - Hotline Verification 08-0037.....	40
11. Public Works Agency - Change in Director.....	60
12. Agricultural Commissioner - Change in Department Head .....	10
13. Airports - Lease Administration Follow-Up.....	180
14. Sheriff - Management of City Contracts.....	300
15. Resource Management Agency - Hotline Verification 09-0029.....	40
16. District Attorney - Control Self-Assessment Validation .....	<u>110</u>
	1,260
 <u>Mandated/Required Audits/Projects</u>	
1. Treasurer - Quarterly Cash Counts and Annual Audit.....	600
2. Probation - Juvenile Accounts.....	170
3. Sheriff and District Attorney - Forfeiture Trust Funds <sup>5</sup> .....	0
4. FY 2008-09 Internal Quality Assurance Review.....	120
5. Control Self-Assessment .....	700
6. Fraud Hotline .....	750
7. Monitoring Special Districts, Joint Powers Agreements, and Subrecipients.....	150
8. Compilation of Schedule of Expenditures of Federal Awards.....	<u>150</u>
	2,640

County of Ventura Auditor-Controller's Office  
 Internal Audit Division  
 Audit Plan for Fiscal Year 2009-10

<u>New/Priority Audits</u>	<u>FY 2009-10 Planned Hours</u>
1. Harbor - Lease Administration .....	300
2. Treasurer-Tax Collector - Operations Follow-Up .....	300
3. Library - Cash and Inventory Management .....	300
4. Administration of Business License Revenue .....	300
5. General Services Agency - Fleet Services Fuel Management .....	300
6. Fire Protection District - Cash Collection Process Follow-Up .....	180
7. Harbor - Use of Funds for Silver Strand Beach Restroom Construction .....	180
8. Countywide - Management of Sensitive Non-Fixed Assets .....	600
9. County Clerk and Recorder - Change in Department Head.....	160
10. Animal Regulation - Change in Director .....	160
11. Board of Supervisors - Change in District 5 Supervisor.....	120
12. Countywide - Grant and Subvention Management .....	700
- Area Agency on Aging	
13. Countywide - Management of Gift Cards for Clients .....	600
- Behavioral Health	
- Human Services Agency	
14. PAPG - Compliance Second Follow-Up <sup>5</sup> .....	0
15. Reserve for Requested Audits <sup>6</sup> .....	<u>900</u>
	5,100
<b>TOTAL FY 2009-10 PLANNED HOURS</b>	<b><u>9,000</u></b>

<sup>5</sup> Planned to be contracted to an external firm.

<sup>6</sup> Reserve is budgeted at 10% of productive audit hours.



## FUTURE POTENTIAL AUDIT SUBJECTS

The following have been identified as potential audit subjects to be pursued in future years as Internal Audit Division staff resources allow.

<u>Countywide Audits</u>	<u>Future Planned Hours</u>
1. Contract Administration and Compliance	
A. Social Services Contracts .....	600
B. Foster/Group Home Contracts .....	800
C. Subrecipient Contract Monitoring .....	800
- Area Agency on Aging	
- County Executive Office	
- Human Services Agency	
2. Credit Card Purchases and Travel Expenditures.....	800
3. Cash Controls .....	800
- General Services Agency	
- Health Care Agency (centralized)	
4. Administration of Trust Funds .....	300
- County Clerk and Recorder (including Help America Vote Act Trust Fund) <sup>7</sup>	
5. Revolving Loan Program Administration .....	300
- County Executive Office	
- Human Services Agency	
6. Capital Projects Administration .....	500
- Ventura County Integrated Justice Information System	
7. Internal Service Fund Charges.....	500
8. Year-End Spending.....	300
9. Accounts Receivable .....	500
10. Private Vehicle Mileage Reimbursement .....	300
11. Efficiency and Cost Effectiveness of Personnel Practices	
A. Decentralizing Hiring and Departmental Personnel Representatives' Responsibilities	500
- Sheriff	
- Ventura County Medical Center	
B. Use of Information Technology Services Versus Departmental In-House Staff.....	300
- County Clerk and Recorder <sup>7</sup>	
12. Fixed Asset Accountability.....	800
13. Inventory Procurement and Accountability .....	800
- Health Care Agency	
- Sheriff Food Services	
- General Services Agency Central Services	

County of Ventura Auditor-Controller's Office  
 Internal Audit Division  
 Audit Plan for Fiscal Year 2009-10

<u>Countywide Audits (Continued)</u>	<u>Future Planned Hours</u>
14. Appropriate Use of Sole Source Vendors.....	300
	9,200
 <u>Information Technology Audits</u>	
1. Business Continuity Planning and Disaster Recovery Plans.....	600
2. Systems Development and Procurement .....	500
3. Personal Computer Standards Compliance .....	500
4. Information Technology Asset Disposal .....	500
5. Fair and Accurate Credit Transactions (FACT) Act Compliance.....	500
6. Definition of Authorization Roles and Administrator Access .....	300
7. Change Control Management .....	300
	3,200
 <u>Performance and Compliance Audits</u>	
1. Sheriff - Property/Evidence Room Accountability <sup>7</sup> .....	200
2. Franchise Fees .....	300
3. Treasurer-Tax Collector - Property Auction Procedures.....	200
4. Management of Public Safety Overtime.....	200
5. Probation Agency - Work Furlough/Work Release - Flow of Funds .....	160
6. Public Defender - Client Charges.....	160
7. Public Works Agency - Uniform Construction Cost Accounting .....	160
8. Resources Management Agency - Environmental Health Operations.....	200
9. Viability of Workers' Compensation and 4850 Employee Benefits.....	300
10. Fire Protection District - Staffing.....	200
11. Integrated Waste Management - Administration of Recycling Programs .....	200
12. Human Services Agency - Administration of In-Home Supportive Services .....	300
13. Application of Special Assessments.....	200
14. General Services Agency - Fleet Services Performance and Charges to Departments.....	300
15. County Counsel - Direct Billing.....	160
16. Board of Supervisors - Meals and Travel Reimbursements.....	160
17. County Executive Office - Effectiveness of Labor Relations and Risk Management .....	200
18. Elections - Volunteer and Polling Place Training and Procedures <sup>7</sup> .....	200
19. Indigent Legal Services.....	200
20. Health Care Agency - Ventura County Medical Center Satellite Clinics .....	200
21. County Ethics Program .....	200

County of Ventura Auditor-Controller's Office  
 Internal Audit Division  
 Audit Plan for Fiscal Year 2009-10

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<u>Performance and Compliance Audits (Continued)</u>	<u>Future Planned Hours</u>
22. Grand Jury - Investigation Procedures and Results .....	200
23. General Services Agency - Surplus Procedures .....	200
24. County Executive Office - Auditable Savings from Lean Six Sigma .....	200
25. County Executive Office - Enterprise Risk Management .....	300
26. Health Care Agency - Premium Costs for Ventura County Health Care Plan Members .....	300
27. County Executive Office - Effectiveness and Efficiency of SIRE Agenda System .....	300
28. Sheriff and District Attorney - Payments to Retiree Medical Reimbursement Trust <sup>7</sup> .....	200
29. Elections - Ballot Counting Process and Results Certification Process <sup>7</sup> .....	300
30. County Clerk and Recorder - Land Information Records Management System Services <sup>7</sup> .....	<u>200</u>
	6,600
<b>TOTAL FUTURE PLANNED HOURS</b>	<b><u>19,000</u></b>

<sup>7</sup> Requested by department.