

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



AUDIT PLAN

FISCAL YEAR 2010-11

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Auditor-Controller

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

Audit Plan
Fiscal Year 2010-11

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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 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 risk management, control, and governance 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) 2009-10, we identified a total of 37 engagements that were either in progress or planned. Three 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 2009-10, 19 (48%) of these prior year engagements were completed, which identified 92 findings or recommendations requiring corrective action by County management. Of the 11 engagements still in progress, we have completed field work on 1 of these engagements and are awaiting responses from management. Ten audits have either been canceled due to a re-evaluation of the audits' significance or moved to the current year's Audit Plan.

EXHIBIT 1 Current Status of Prior Year Audit Plan

As Presented in Prior Year FY 2009-10 Audit Plan	Current Status		
	Completed	In Progress	Canceled or Moved to FY 2010-11 Audit Plan
<u>Audits in Progress as of July 1, 2009:</u>			
1. Fire Protection District - Management of Sensitive Non-Fixed Assets	✓		
2. Board of Supervisors - Change in District 4 Supervisor	✓		
3. General Services Agency - Lease Administration Follow-Up		✓	
4. Information Technology Services - Change in Director	✓		
5. County Executive Office - Change in Department Head		✓	
6. Public Defender - Change in Department Head	✓		
7. Treasurer-Tax Collector - Control Self-Assessment (CSA) Validation	✓		
8. Health Care Agency - CSA Validation	✓		
9. Human Services Agency - CSA Validation	✓		
10. Public Administrator-Public Guardian (PAPG) - CSA Validation	✓		
11. Fire Protection District - Hotline Verification 08-0037		✓	
12. Public Works Agency - Change in Director		✓	
13. Agricultural Commissioner - Change in Department Head	✓		
14. Airports - Lease Administration Follow-Up		✓	
15. Sheriff - Management of City Contracts		✓	
16. Resource Management Agency - Hotline Verification 09-0029		✓	
17. District Attorney - CSA Validation	✓		

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

As Presented in Prior Year FY 2009-10 Audit Plan	Current Status		
	Completed	In Progress	Canceled or Moved to FY 2010-11 Audit Plan
<u>New Mandated/Required Audits for FY 2009-10:</u>			
18. Treasurer - Audit of the Statement of Money as of June 30, 2009	✓		
19. Treasurer - First Quarter FY 2009-10 Cash Count	✓		
20. Treasurer - Second Quarter FY 2009-10 Cash Count	✓		
21. Treasurer - Third Quarter FY 2009-10 Cash Count	✓		
22. Probation Agency - Juvenile Accounts	✓		
23. Auditor-Controller - FY 2008-09 Internal Quality Assurance Review			✓
<u>New Discretionary Audits for FY 2009-10:</u>			
24. Harbor - Lease Administration			✓
25. Treasurer-Tax Collector - Operations Follow-Up		✓	
26. Library - Cash and Inventory Management		✓	
27. Administration of Business License Revenue			✓
28. General Services Agency - Fleet Services Fuel Management			✓
29. Fire Protection District - Cash Collection Process Follow-Up		✓	
30. Harbor - Use of Funds for Silver Strand Beach Restroom Construction			✓
31. Countywide - Management of Sensitive Non-Fixed Assets			✓
32. County Clerk and Recorder - Change in Department Head			✓
33. Animal Services - Change in Director	✓		
34. Board of Supervisors - Change in District 5 Supervisor			✓
35. Countywide - Grant and Subvention Management			✓
36. Countywide - Management of Gift Cards for Clients			✓
37. PAPG - Compliance Second Follow-Up	✓		
<u>New Audits from FY 2009-10 Budgeted Hours Reserve:</u>			
38. General Services Agency - Surplus Property Issues	✓		
39. Fire Protection District - Physical Inventory Procedures	✓		
40. County Executive Office - Summary of CSA Validations		X	

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 47 complaints through the Employee Fraud Hotline, from which 89 individual concerns were identified, and revised the Control Self-Assessment Program materials for re-launch in calendar year 2010.

SCHEDULE OF 5-YEAR PRIOR AUDIT COVERAGE

As shown in Exhibit 2 below, 22 (81%) out of 27 agencies/departments have been subject to an audit or other assurance-type engagement performed or commissioned by the Auditor-Controller over the past 5 years.¹ Seven agencies/departments were subject to multiple engagements in the same fiscal year.

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

Agency/Department	Fiscal Year				
	2005-06	2006-07	2007-08	2008-09	2009-10 ²
1. Agricultural Commissioner					X
2. Animal Services	X			X	X
3. Area Agency on Aging					
4. Assessor		X			
5. Auditor-Controller	X	X	X	X	X
6. Board of Supervisors					X
7. Child Support					
8. Civil Service Commission					
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	X
19. Human Services Agency	X		X	X	X
20. Information Technology Services		X			X
21. Library			X		X
22. Probation Agency	X		X	X	X
23. Public Defender					X
24. Public Works Agency	X			X	X
25. Resource Management Agency	X			X	X
26. Sheriff	X				X
27. Treasurer-Tax Collector	X	X	X	X	X

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

¹ Not including contracted financial audits or audits performed by other governmental entities

² Includes engagements both completed and in progress during the 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 2010-11:

EXHIBIT 3 Goals, Objectives, and Performance Measurements

Goals/Objectives	Performance Measurements
Audits	
<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>	<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <ul style="list-style-type: none"> • Issue 15 audit reports during the fiscal year. • Identify \$500,000 in cost savings or revenue enhancement opportunities for the County. • Provide support to agency/department management in the development and ongoing evaluation of internal control systems. • Follow-up on previously issued significant audit reports within 6 to 18 months of management's reported corrective action. • Identify 20 potential audit subjects. • Conduct special project engagements as needed/requested. <p><u>Financial Audits</u></p> <ul style="list-style-type: none"> • 100% of financial audits: <ul style="list-style-type: none"> ➢ Are completed within the budgeted hours allocated. ➢ Are issued within 90 days of the original anticipated completion date per the audit calendar. • 100% of corrective action: <ul style="list-style-type: none"> ➢ Has been initiated by management during the course of the audit. ➢ Is confirmed to have been implemented during follow-up audits. </div> <div style="width: 45%;"> <p><u>Performance Audits</u></p> <ul style="list-style-type: none"> • 80% of performance audits: <ul style="list-style-type: none"> ➢ Are completed within the budgeted hours allocated. ➢ Are issued within 90 days of the original anticipated completion date per the audit calendar. ➢ Produce results that justify the audit hours expended. ➢ Result in additional revenue and/or cost savings to the County. ➢ Address management issues. • 20% of performance audits: <ul style="list-style-type: none"> ➢ Address streamlining operations. ➢ Address increased efficiency through automation. ➢ Address performance measurements. ➢ Impact on countywide systems. ➢ Cross organizational lines or involve interagency coordination. ➢ Are requested by auditee management. ➢ Address previously submitted audit needs. • 100% of corrective action: <ul style="list-style-type: none"> ➢ Has been initiated by management during the course of the audit. ➢ Is confirmed to have been implemented during follow-up audits. </div> </div>

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

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

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 2010-11 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 18 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. Number of audit findings without agreement to implement corrective action
7. Need for follow-up audit
8. Participation in the Control Self-Assessment Program
9. Number of Single Audit and management letter findings
10. Number of theft incidents
11. Number of substantiated Hotline issues
12. Number of deputized auditor-controllers
13. Number of outside bank accounts
14. Number of trust accounts
15. Number of transactions
16. Three-year appropriation/revenue trends
17. Budget versus actual expenditures - two prior years
18. 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 18 (18 representing highest risk and 0 lowest risk). An overall risk score was then assigned to areas of high (6.0 - 18.0), moderate (3.0 - 5.9), and low (0 - 2.9) risk.

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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 9.7 on the 18-point scale, placing the Human Services Agency at the top of the risk assessment.

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


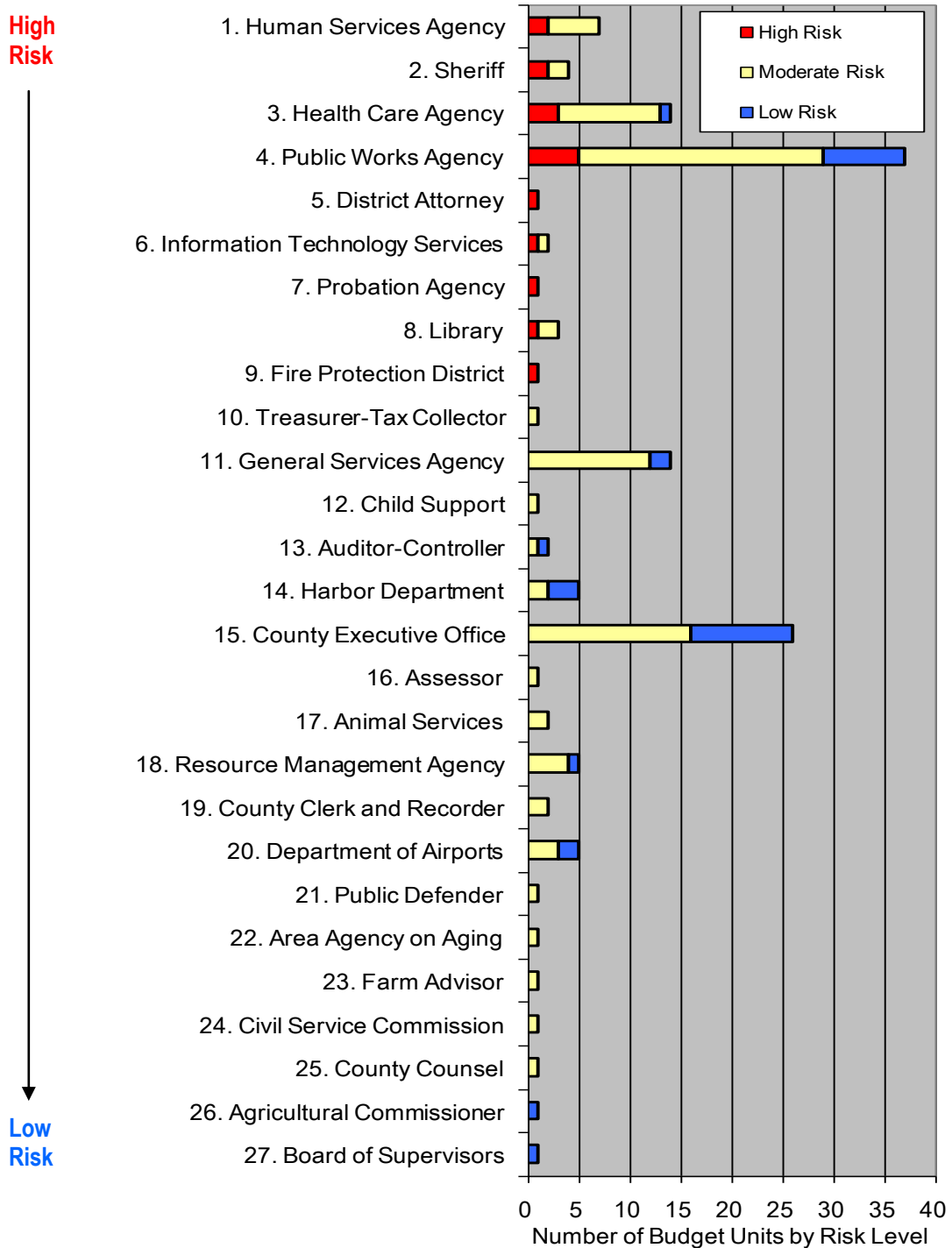
	Agency/Department	Number of Budget Units by Risk Level			Total Number of Budget Units
		High	Moderate	Low	
High Risk  Low Risk	1. Human Services Agency	2	5		7
	2. Sheriff	2	2		4
	3. Health Care Agency	3	10	1	14
	4. Public Works Agency	5	24	8	37
	5. District Attorney	1			1
	6. Information Technology Services	1	1		2
	7. Probation Agency	1			1
	8. Library	1	2		3
	9. Fire Protection District	1			1
	10. Treasurer-Tax Collector		1		1
	11. General Services Agency		12	2	14
	12. Child Support		1		1
	13. Auditor-Controller		1	1	2
	14. Harbor Department		2	3	5
	15. County Executive Office		16	10	26
	16. Assessor		1		1
	17. Animal Services		2		2
	18. Resource Management Agency		4	1	5
	19. County Clerk and Recorder		2		2
	20. Department of Airports		3	2	5
	21. Public Defender		1		1
	22. Area Agency on Aging		1		1
	23. Farm Advisor		1		1
	24. Civil Service Commission		1		1
	25. County Counsel		1		1
	26. Agricultural Commissioner				1
	27. Board of Supervisors				1
Total		17	94	30	141

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.

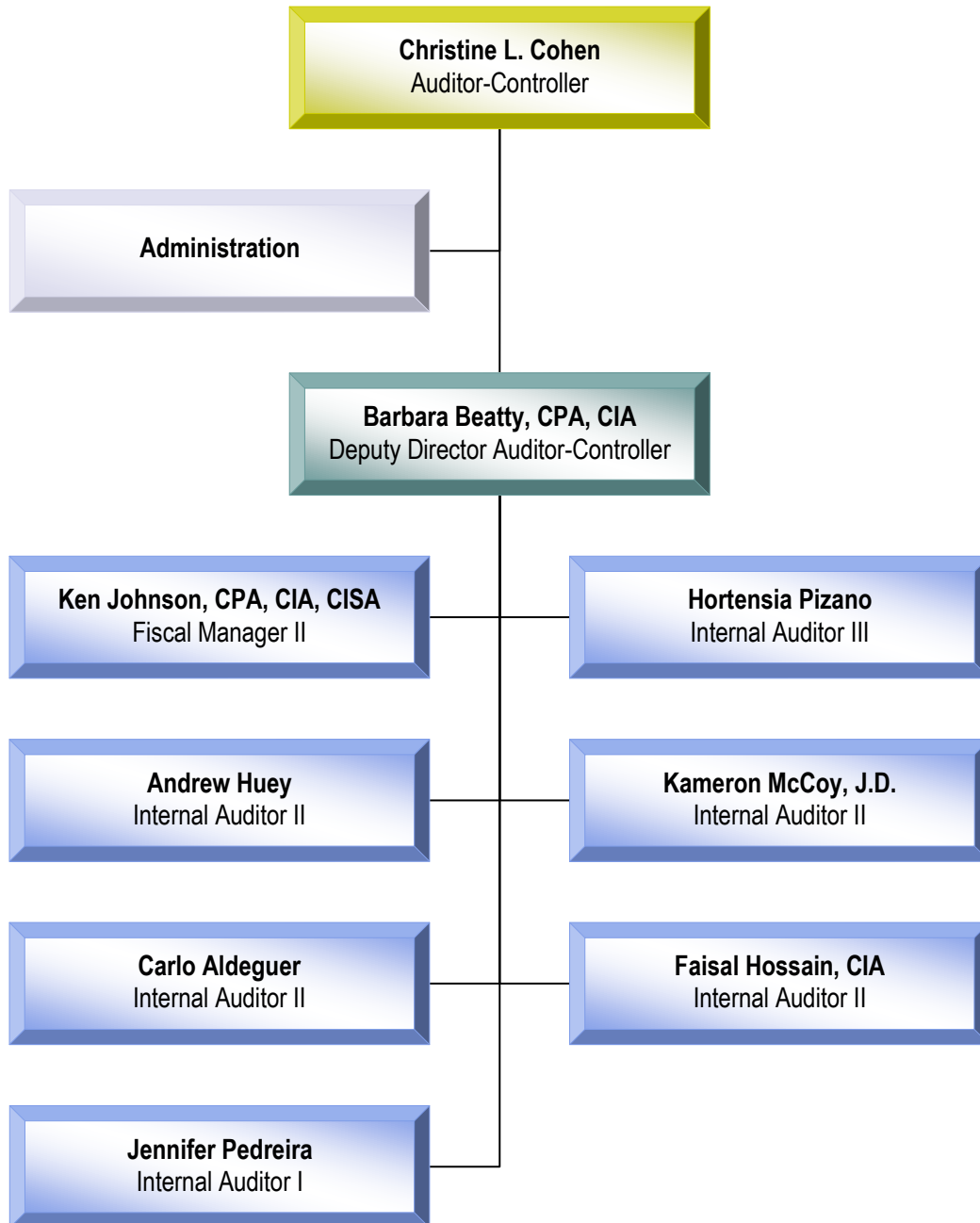
EXHIBIT 5
Agencies/Departments by Risk Level (Graph)



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 2010-11.

EXHIBIT 7 Budgeted Positions

<u>Position</u>	<u>Authorized for FY 2010-11</u>	<u>Assigned as of July 2010</u>
Deputy Director Auditor-Controller ³	1	1
Fiscal Manager I/II	1	1
Internal Auditor IV	4	0
Internal Auditor III	2	1
Internal Auditor II	0	4
Internal Auditor I	<u>0</u>	<u>1</u>
TOTAL	<u>8</u>	<u>8</u>

Exhibit 8 below shows the number of direct (i.e., "billable") hours anticipated for FY 2010-11.

EXHIBIT 8 Budgeted Direct Hours

<u>Position</u>	<u>Number of Assigned Auditors</u>		<u>Hours Available per Auditor⁴</u>		<u>Direct Time Goal per Auditor⁵</u>	=	<u>Direct Hours Budgeted</u>
Fiscal Manager I/II	1	x	1,800	x	0.80	=	1,440
Internal Auditor III	1	x	1,800	x	0.80	=	1,440
Internal Auditor II	4	x	1,800	x	0.80	=	5,760
Internal Auditor I	1	x	1,800	x	0.80	=	1,440
TOTAL							<u>10,080</u>

³ Position does not charge direct time

⁴ Based on 2,080 full-time hours, subtracting standard accruals of 280 hours for vacation, sick, and holiday hours

⁵ Direct time goal is 80% of productive hours (reference Exhibit 3)

PLANNED AUDITS

The following audits are planned to be initiated and/or completed during FY 2010-11. 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 2010-11 Planned Hours</u>
1. General Services Agency - Lease Administration Follow-Up	50
2. County Executive Office - Change in Department Head	80
3. Fire Protection District - Hotline Verification 08-0037	10
4. Public Works Agency - Change in Director	10
5. Airports - Lease Administration Follow-Up	50
6. Sheriff - Management of City Contracts	80
7. Resource Management Agency - Hotline Verification 09-0029	20
8. Fire Protection District - Cash Collection Process Follow-Up	60
9. County Executive Office - Summary of CSA Validations	10
10. Treasurer-Tax Collector - Operations Follow-Up ⁶	0
11. Library - Cash and Inventory Management	<u>290</u>
	660
<u>Mandated/Required Audits/Projects</u>	
1. Treasurer - Quarterly Cash Counts and Annual Audit	600
2. Tax Collector - Redemptions	180
3. FY 2009-10 Internal Quality Assurance Review	120
4. Control Self-Assessment	1,080
5. Fraud Hotline	600
6. Monitoring Special Districts, Joint Powers Agreements, and Subrecipients	200
7. Compilation of Schedule of Expenditures of Federal Awards	<u>150</u>
	2,930
<u>New/Priority Audits</u>	
1. Harbor - Lease Administration	300
2. Administration of Business License Revenue	300
3. General Services Agency - Fleet Services Fuel Management	300
4. Harbor - Use of Funds for Silver Strand Beach Restroom Construction	180
5. County Clerk and Recorder - Change in Department Head	200
6. County Counsel - Change in Department Head	200
7. Sheriff - Change in Department Head	200

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<u>New/Priority Audits (Continued)</u>	<u>FY 2010-11 Planned Hours</u>
8. Countywide - Grant and Subvention Management.....	800
- Area Agency on Aging	
9. Countywide - Management of Gift Cards for Clients	600
- Behavioral Health	
- Human Services Agency	
10. Health Care Agency - Ventura County Medical Center Payroll.....	200
11. Health Care Agency - Ventura County Medical Center Accounts Payable.....	200
12. Health Care Agency - Ventura County Medical Center Collections.....	250
13. Health Care Agency - Ventura County Medical Center Physician Contracts.....	160
14. Countywide - Social Services Contracts Administration and Compliance	800
- Human Services Agency	
15. Countywide - Foster/Group Home Contracts	800
- Human Services Agency	
16. Reserve for Requested Audits ⁷	<u>1,000</u>
	6,490
TOTAL FY 2010-11 PLANNED HOURS	<u>10,080</u>

⁶ Contracted to an external audit firm

⁷ 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. 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) ⁸	
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 ⁸	
12. Fixed Asset Accountability	800
13. Inventory Procurement and Accountability	800
- Health Care Agency	
- Sheriff Food Services	
- General Services Agency Central Services	
14. Appropriate Use of Sole Source Vendors.....	300
15. Management of Public Safety Overtime	600
16. Services Provided for and Resultant Charges to Independent Entities.....	<u>500</u>
- Public Works Agency	
- Information Technology Services	
	8,900

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<u>Information Technology Audits</u>	<u>Future Planned Hours</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
8. Software Licensing.....	<u>600</u>
	3,800

Performance and Compliance Audits

1. Sheriff - Property/Evidence Room Accountability ⁸	200
2. Public Works Agency - Administration of Franchise Fees.....	300
3. Treasurer-Tax Collector - Property Auction Procedures	200
4. Probation Agency - Work Furlough/Work Release - Flow of Funds	160
5. Public Works Agency - Uniform Construction Cost Accounting	160
6. Resources Management Agency - Environmental Health Operations.....	200
7. Viability of Workers' Compensation and 4850 Employee Benefits.....	300
8. Fire Protection District - Staffing.....	200
9. Integrated Waste Management - Administration of Recycling Programs	200
10. Human Services Agency - Administration of In-Home Supportive Services	300
11. Application of Special Assessments.....	200
12. General Services Agency - Fleet Services Performance and Charges to Departments	300
13. County Counsel - Direct Billing.....	160
14. Board of Supervisors - Meals and Travel Reimbursements.....	160
15. County Executive Office - Effectiveness of Labor Relations and Risk Management	200
16. Elections - Volunteer and Polling Place Training and Procedures ⁸	200
17. Indigent Legal Services - Contract Performance.....	200
18. County Ethics Program	200
19. Grand Jury - Investigation Procedures and Results.....	200
20. General Services Agency - Surplus Procedures	200
21. County Executive Office - Auditable Savings from Lean Six Sigma	200
22. County Executive Office - Enterprise Risk Management.....	300
23. County Executive Office - Effectiveness and Efficiency of SIRE Agenda System.....	300
24. Sheriff and District Attorney - Payments to Retiree Medical Reimbursement Trust ⁸	200
25. Elections - Ballot Counting Process and Results Certification Process ⁸	300

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<u>Performance and Compliance Audits (Continued)</u>	<u>Future Planned Hours</u>
26. County Clerk and Recorder - Land Information Records Management System Services ⁸ ..	200
27. Health Care Agency - Ventura County Medical Center Allocations and Satellite Clinics	250
28. Health Care Agency - Ventura County Health Care Plan Rates and Costs	200
29. Sheriff - Charging of Imprisonment and Transportation Costs (GC 36903 and 26747).....	200
30. Health Care Agency - Controls over Women, Infants, and Children Program.....	200
31. Sheriff - Controls over Seized or Forfeited Assets.....	<u>200</u>
	6,790
TOTAL FUTURE PLANNED HOURS	<u>19,490</u>

⁸ Requested by department