

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



AUDIT PLAN

FISCAL YEAR 2011-12

Christine L. Cohen
Auditor-Controller

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

Audit Plan
Fiscal Year 2011-12

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 ENGAGEMENTS	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 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 conformance 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, and June 28, 2011. 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) 2010-11, we identified a total of 32 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 2010-11, 15 (44%) of these prior year engagements were completed, which identified 47 findings requiring corrective action by County management. Of the nine engagements still in progress, we have completed field work on two of these engagements and are awaiting responses from management. Ten engagements 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 2010-11 Audit Plan	Current Status		
	Completed	In Progress	Moved to FY 2011-12 Audit Plan
<u>Engagements in Progress as of July 1, 2010:</u>			
1. General Services Agency - Lease Administration Follow-Up	✓		
2. County Executive Office (CEO) - Change in Department Head	✓		
3. Fire Protection District - Hotline Verification 08-0037	✓		
4. Public Works Agency - Change in Director	✓		
5. Airports - Lease Administration Follow-Up	✓		
6. Sheriff - Management of City Contracts		✓ ^a	
7. Resource Management Agency - Hotline Verification 09-0029	✓		
8. Fire Protection District - Cash Collection Process Follow-Up	✓		
9. CEO - Summary of Control Self-Assessment Validations	✓		
10. Treasurer-Tax Collector - Operations Follow-Up	✓		
11. Library - Cash and Inventory Management		✓	
<u>New Mandated/Required Engagements for FY 2010-11:</u>			
12. Treasurer - Audit of the Statement of Money as of June 30, 2010	✓		
13. Treasurer - First Quarter FY 2010-11 Cash Count	✓		
14. Treasurer - Second Quarter FY 2010-11 Cash Count	✓		
15. Treasurer - Third Quarter FY 2010-11 Cash Count	✓		
16. Tax Collector - Redemptions	✓		
17. Auditor-Controller - FY 2009-10 Internal Quality Assurance Review	✓		

County of Ventura Auditor-Controller's Office
Internal Audit Division
Audit Plan for Fiscal Year 2011-12

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

As Presented in Prior Year FY 2010-11 Audit Plan	Current Status		
	Completed	In Progress	Moved to FY 2011-12 Audit Plan
<u>New Discretionary Engagements for FY 2010-11:</u>			
18. Harbor - Lease Administration			✓
19. Administration of Business License Revenue			✓
20. General Services Agency - Fleet Services Fuel Management		✓	
21. Harbor - Use of Funds for Silver Strand Beach Restroom Construction			✓
22. County Clerk and Recorder - Change in Department Head		✓	
23. County Counsel - Change in Department Head		✓	
24. Sheriff - Change in Department Head		✓	
25. Countywide - Grant and Subvention Management			✓
26. Countywide - Management of Gift Cards for Clients			✓
27. Health Care Agency - Ventura County Medical Center (VCMC) Payroll		✓	
28. Health Care Agency - VCMC Accounts Payable			✓
29. Health Care Agency - VCMC Collections			✓
30. Health Care Agency - VCMC Physician Contracts			✓
31. Countywide - Social Services Contracts Administration/Compliance			✓
32. Countywide - Foster/Group Home Contracts			✓
<u>New Engagements from FY 2010-11 Budgeted Hours Reserve:</u>			
33. Treasurer-Tax Collector - Change in Department Head (Phase 1)		✓ ^a	
34. Human Services Agency - General Relief Program		✓	

^a Completed audit field work and awaiting management's response to the draft audit report

In addition to performing the engagements listed above in Exhibit 1, the Internal Audit Division accomplished the following during FY 2011-12:

- Compiled the Schedule of Expenditures of Federal Awards for the County's Single Audit.
- Reviewed the audits of 10 Federal award subrecipients for compliance with audit reporting standards.
- Monitored the audits of 85 special districts and joint powers authorities.
- Handled 68 new issues identified through the Employee Fraud Hotline.
- Re-launched the Control Self-Assessment Program for 2010, and provided training to department staff.
- Provided formal feedback to departments on 27 fully completed control self-assessments.

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 Eight 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	Number of Engagements in Each Fiscal Year				
	2006-07	2007-08	2008-09	2009-10	2010-11 ^a
1. Agricultural Commissioner				1	
2. Animal Services			1	1	
3. Area Agency on Aging					
4. Assessor	1				
5. Auditor-Controller	2	2	2	1	2
6. Board of Supervisors				1	
7. Child Support					
8. Civil Service Commission					
9. County Clerk and Recorder					1
10. County Counsel					1
11. County Executive Office					2
12. Department of Airports		1			1
13. District Attorney				1	
14. Farm Advisor					
15. Fire Protection District		1		2	2
16. General Services Agency	1	2	1	1	2
17. Harbor Department					
18. Health Care Agency	1		3	1	1
19. Human Services Agency		1	2	3	1
20. Information Technology Services	1			1	
21. Library		1			1
22. Probation Agency		1	1	1	
23. Public Defender				1	
24. Public Works Agency			1		1
25. Resource Management Agency			1		1
26. Sheriff					2
27. Treasurer-Tax Collector	4	6	4	5	7

^a Includes engagements both completed and in progress during the fiscal year

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

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 2011-12:

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 remaining agencies/departments fully completing Control Self-Assessments during the period. • Issue five 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

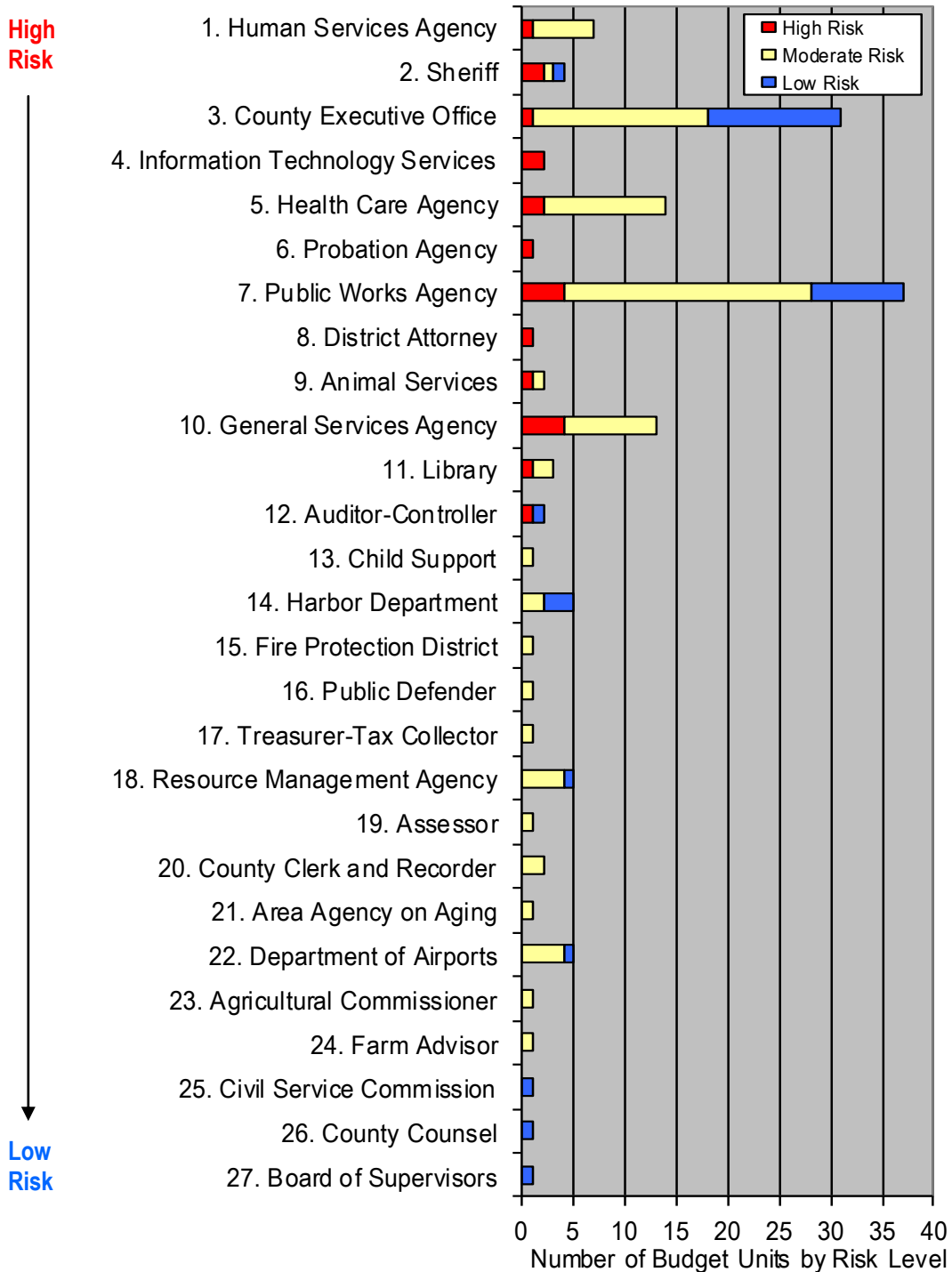
The risk assessment performed for the FY 2011-12 Audit Plan was based on measurable criteria gathered by the Internal Audit Division. The following risk factors were developed and one weight point was assigned to each, for a total of 20 weight points:

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 management concerns expressed
13. Number of audit needs identified by auditors
14. Number of deputized auditor-controllers
15. Number of outside bank accounts
16. Number of trust accounts
17. Number of transactions
18. Three-year appropriation/revenue trends
19. Budget versus actual expenditures - two prior years
20. 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 20 (20 representing highest risk and 0 lowest risk). An overall risk score was then assigned to areas of high (6.0 - 20.0), moderate (3.0 - 5.9), and low (0 - 2.9) risk.

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.

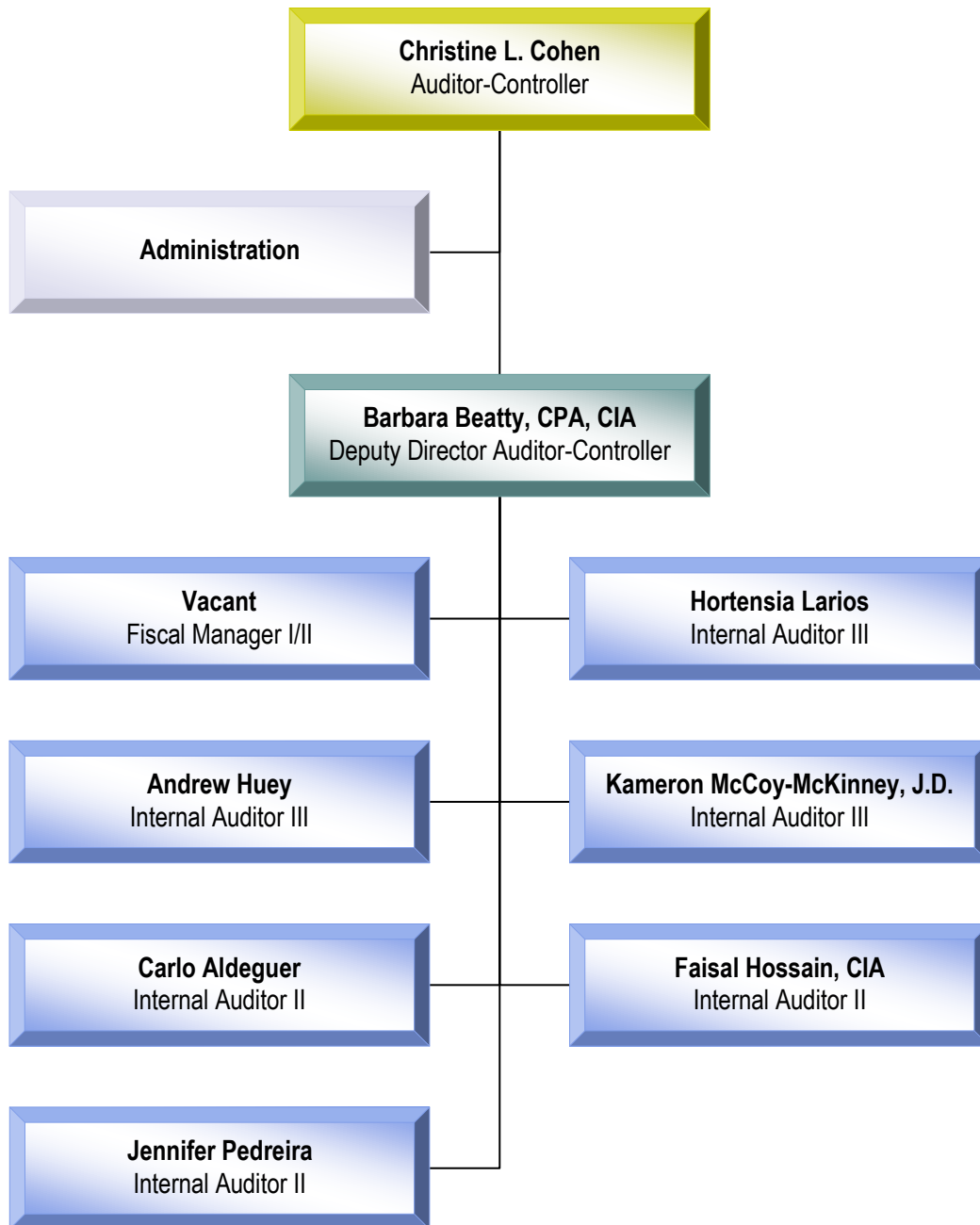
EXHIBIT 5
Agencies/Departments by Risk Level (Graph)



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 2011-12.

EXHIBIT 7 Budgeted Positions

<u>Position</u>	<u>Authorized for FY 2011-12</u>	<u>Assigned as of July 2011</u>
Deputy Director Auditor-Controller ^a	1	1
Fiscal Manager I/II	1	0
Internal Auditor IV	4	0
Internal Auditor III	2	3
Internal Auditor II	0	3
Internal Auditor I	<u>0</u>	<u>0</u>
TOTAL	<u>8</u>	<u>7</u>

^a Position does not charge direct time

Exhibit 8 below shows the number of direct (i.e., "billable") hours anticipated for FY 2011-12.

EXHIBIT 8 Budgeted Direct Hours

<u>Position</u>	<u>Number of Assigned Auditors</u>	<u>Hours Available per Auditor^a</u>	<u>Direct Time Goal per Auditor^b</u>	<u>Direct Hours Budgeted</u>
Fiscal Manager I/II (vacant) ^c	1	x 1,350	x 0.80	= 1,080
Internal Auditor III	3	x 1,800	x 0.80	= 4,320
Internal Auditor II	3	x 1,800	x 0.80	= <u>4,320</u>
TOTAL				<u>9,720</u>

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

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

^c Fiscal Manager vacancy is anticipated to be filled by October 1, 2011 ("Hours Available per Auditor" have been adjusted accordingly)

PLANNED ENGAGEMENTS

The following engagements are planned to be initiated and/or completed during FY 2011-12. The total planned hours equal the direct hours budgeted in Exhibit 8 on the previous page.

<u>Engagements in Progress as of July 1, 2011</u>	<u>FY 2011-12 Planned Hours</u>
1. Sheriff - Management of City Contracts.....	80
2. Library - Cash and Inventory Management	150
3. Treasurer-Tax Collector - Change in Department Head (Phase 1).....	40
4. Health Care Agency - Ventura County Medical Center Payroll.....	80
5. County Counsel - Change in Department Head.....	70
6. Human Services Agency - General Relief Program	150
7. County Clerk and Recorder - Change in Department Head.....	110
8. General Services Agency - Fleet Services Fuel Management	280
9. Sheriff - Change in Department Head	<u>180</u>
	1,140
<u>Mandated/Required Engagements/Projects for FY 2011-12</u>	
1. Treasurer - Quarterly Cash Counts and Annual Audit.....	540
2. Probation - Juvenile Accounts	180
3. County Clerk and Recorder - Social Security Number Truncation Program	180
4. FY 2010-11 Internal Quality Assurance Review.....	120
5. Control Self-Assessment	900
6. Employee Fraud Hotline	470
7. Monitoring Special Districts, Joint Powers Agreements, and Subrecipients	200
8. Compilation of Schedule of Expenditures of Federal Awards.....	<u>150</u>
	2,740
<u>New/Priority Engagements for FY 2011-12</u>	
1. Treasurer-Tax Collector - Change in Department Head (Phase 2)	160
2. Child Support - Change in Department Head	200
3. County Executive Office - Change in Department Head.....	200
4. Health Care Agency - Change in Department Head	200
5. Harbor - Lease Administration	300
6. Administration of Business License Revenue	300
7. Countywide - Grant and Subvention Management.....	800
- Area Agency on Aging	

County of Ventura Auditor-Controller's Office
 Internal Audit Division
 Audit Plan for Fiscal Year 2011-12

<u>New/Priority Engagements for FY 2011-12 (Continued)</u>	<u>FY 2011-12 Planned Hours</u>
8. Health Care Agency - Ventura County Medical Center Accounts Payable.....	200
9. Health Care Agency - Ventura County Medical Center Collections.....	250
10. Health Care Agency - Ventura County Medical Center Physician Contracts.....	160
11. Countywide - Social Services Contracts Administration and Compliance	800
- Human Services Agency	
12. Countywide - Foster/Group Home Contracts	800
- Human Services Agency	
13. Internal Service Fund Charges	500
14. Reserve for Requested Engagements ²	<u>970</u>
	5,840
TOTAL FY 2011-12 PLANNED HOURS	<u>9,720</u>

² 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)	
- District Attorney	
5. Revolving Loan Program Administration	300
- County Executive Office	
- Human Services Agency	
6. Capital Projects Administration	500
- Ventura County Integrated Justice Information System	
7. Year-End Spending.....	300
8. Accounts Receivable	500
9. Private Vehicle Mileage Reimbursement	300
10. 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	
11. Fixed Asset Accountability	800
12. Inventory Procurement and Accountability	800
- Health Care Agency	
- Sheriff Food Services	
- General Services Agency Central Services	
13. Appropriate Use of Waiver of Bid Requirements.....	300
14. Management of Public Safety Overtime	600
15. Services Provided for and Resultant Charges to Independent Entities.....	500
- Public Works Agency	
- Information Technology Services	

County of Ventura Auditor-Controller's Office
Internal Audit Division
Audit Plan for Fiscal Year 2011-12

	Future Planned Hours
<u>Countywide Audits (Continued)</u>	
16. Dependent Eligibility for Health Care Benefits	600
17. Collection Agency Contracts	<u>600</u>
	9,600
<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
8. Software Licensing	600
9. Virtual Server Use	400
10. Security Assessment	<u>600</u>
	4,800
<u>Performance and Compliance Audits</u>	
1. Harbor - Use of Funds for Silver Strand Beach Restroom Construction	180
2. Sheriff - Property/Evidence Room Accountability	200
3. Public Works Agency - Administration of Franchise Fees	300
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. Management of Workers' Compensation and 4850 Employee Benefits	300
8. Fire Protection District - Staffing	400
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. Board of Supervisors - Meals and Travel Reimbursements	160
14. County Executive Office - Effectiveness of Labor Relations and Risk Management	200
15. Elections - Volunteer and Polling Place Training and Procedures	200
16. Indigent Legal Services - Contract Performance	200
17. County Ethics Program	200
18. General Services Agency - Surplus Procedures and Sales	200
19. County Executive Office - Auditable Savings from Lean Six Sigma	200

County of Ventura Auditor-Controller's Office
 Internal Audit Division
 Audit Plan for Fiscal Year 2011-12

<u>Performance and Compliance Audits (Continued)</u>	<u>Future Planned Hours</u>
20. County Executive Office - Enterprise Risk Management.....	300
21. County Executive Office - Effectiveness and Efficiency of SIRE Agenda System.....	300
22. Sheriff and District Attorney - Payments to Retiree Medical Reimbursement Trust.....	200
23. Elections - Ballot Counting Process and Results Certification Process	300
24. County Clerk and Recorder - Land Information Records Management System Services...	200
25. Health Care Agency - Ventura County Medical Center Allocations and Satellite Clinics	250
26. Health Care Agency - Ventura County Health Care Plan Rates and Costs	200
27. Sheriff - Charging of Imprisonment and Transportation Costs (GC 36903 and 26747).....	200
28. Health Care Agency - Controls over Women, Infants, and Children Program.....	200
29. Sheriff - Controls over Seized or Forfeited Assets	200
30. Health Care Agency - Behavioral Health Management of Gift Cards for Clients	200
31. Tax Collector and Auditor-Controller - Property Tax Refund Process.....	200
32. County Executive Office - Health Insurance Premium Payments	200
33. Human Services Agency - Management of Foster Care Trust Funds	200
34. Sheriff - Management of Inmate Welfare Trust Funds.....	200
35. Human Services Agency - Non-Profit Contracting.....	200
36. Public Works Agency - Waterworks Districts Charges and Collections	400
37. General Services Agency - Contract Renewal Process.....	200
38. Health Care Agency - Contracts and Accounts Payable	<u>300</u>
	8,710
TOTAL FUTURE PLANNED HOURS	<u>23,110</u>