

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



# **INTERNAL AUDIT PLAN**

**FISCAL YEAR 2013-14**

Jeffery S. Burgh  
Acting Agency Director  
Assistant Auditor-Controller

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

Internal Audit Plan  
Fiscal Year 2013-14

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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.<sup>1</sup>

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 Internal 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 Internal 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 Internal 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.

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<sup>1</sup> Since the retirement of the elected Auditor-Controller on April 13, 2013, the Assistant Auditor-Controller has been delegated by the County Executive Officer all the duties and responsibilities of the Auditor-Controller until an elected Auditor-Controller takes office.

## STATUS OF PRIOR YEAR INTERNAL AUDIT PLAN

In our prior year Internal Audit Plan for fiscal year (FY) 2012-13, we identified a total of 32 engagements that were either in progress or planned. One Control-Self Assessment validation also was initiated during the year, and two engagements were added from our budgeted hours reserve. Exhibit 1 below summarizes the status of each engagement presented in the prior year's Internal Audit Plan.

During FY 2012-13, 12 (34%) of these 35 prior year engagements were completed, which identified 69 findings requiring corrective action by County management. Of the 12 engagements still in progress, we are evaluating management's responses to one draft report. Eleven engagements have either been canceled due to a re-evaluation of the audit's significance or moved to the current year's Internal Audit Plan.

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

Engagements Presented in Prior Year FY 2012-13 Internal Audit Plan	Current Status		
	Completed	In Progress	Canceled or Moved to FY 2013-14 Audit Plan
<b><u>Engagements in Progress as of July 1, 2012:</u></b>			
1. Library - Cash and Inventory Management	✓		
2. Health Care Agency - Ventura County Medical Center (VCMC) Payroll	✓		
3. County Counsel - Change in Department Head	✓		
4. Human Services Agency - General Relief Program		✓	
5. General Services Agency - Fleet Services Fuel Management	✓		
6. Sheriff - Change in Department Head	✓		
7. Health Care Agency - Change in Department Head		✓ <sup>a</sup>	
8. Harbor - Administration of Community Facilities District No. 4 Costs	✓		
9. Sheriff - Control Self-Assessment Validation		✓	
10. Hotline Verification 12-0025		✓	
11. District Attorney - Control Self-Assessment Validation	✓		
12. Child Support - Change in Department Head		✓	
<b><u>Mandated/Required Engagements for FY 2012-13:</u></b>			
13. Treasurer - Audit of the Statement of Money as of June 29, 2012	✓		
14. Treasurer - First Quarter FY 2012-13 Cash Count	✓		
15. Treasurer - Second Quarter FY 2012-13 Cash Count	✓		
16. Treasurer - Third Quarter FY 2012-13 Cash Count	✓		
17. County Clerk and Recorder - Social Security Number Truncation		✓	
18. Auditor-Controller - FY 2011-12 Internal Quality Assurance Review	✓		

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

Engagements Presented in Prior Year FY 2012-13 Internal Audit Plan	Current Status		
	Completed	In Progress	Canceled or Moved to FY 2013-14 Audit Plan
<b><u>New Discretionary Engagements for FY 2012-13:</u></b>			
19. County Executive Office - Change in Department Head		✓	
20. Information Technology Services - Change in Department Head			✓
21. Fire Protection District - Change in Department Head		✓	
22. Health Care Agency - Animal Services Change in Department Head			✓
23. Countywide - Employee Reclassifications and Flexible Merit Increases			✓
24. Harbor - Lease Administration		✓	
25. Administration of Business License Revenue			✓
26. Countywide - Grant and Subvention Management			✓
27. Health Care Agency - VCMC Accounts Payable			✓
28. Health Care Agency - VCMC Collections			✓
29. Health Care Agency - VCMC Physician Contracts			✓
30. Countywide - Social Services Contracts Administration/Compliance			✓
31. Countywide - Foster/Group Home Contracts			✓
32. Internal Service Fund Charges			✓
<b><u>New Control Self-Assessment Validation Initiated during FY 2012-13:</u></b>			
33. Area Agency on Aging		✓	
<b><u>New Engagements from FY 2012-13 Budgeted Hours Reserve:</u></b>			
34. General Services Agency - Surplus Property Program		✓	
35. Information Technology Governance		✓	

<sup>a</sup> Evaluating management's responses 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 2012-13:

- Handled 64 new issues identified through the Employee Fraud Hotline.
- Compiled the Schedule of Expenditures of Federal Awards for the County's Single Audit.
- Reviewed the audits of 18 Federal award subrecipients for compliance with audit reporting standards.
- Monitored the audits of 85 special districts and joint powers authorities.

## SCHEDULE OF 5-YEAR PRIOR AUDIT COVERAGE

As shown in Exhibit 2 below, 24 (92%) out of 26 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.<sup>2</sup> Ten 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				
	2008-09	2009-10	2010-11	2011-12	2012-13 <sup>a</sup>
1. Agricultural Commissioner		1		1	
2. Airports			1		
3. Area Agency on Aging					1
4. Assessor				1	
5. Auditor-Controller	2	1	2	2	3
6. Board of Supervisors		1			
7. Child Support					1
8. Civil Service Commission					
9. County Clerk and Recorder				1	1
10. County Counsel					1
11. County Executive Office			2	2	2
12. District Attorney		1			2
13. Farm Advisor					
14. Fire Protection District		2	2		1
15. General Services Agency	1	1	1	1	2
16. Harbor Department					2
17. Health Care Agency	4	2			2
18. Human Services Agency	2	3			1
19. Information Technology Services		1			1
20. Library					1
21. Probation Agency	1	1		1	
22. Public Defender		1			
23. Public Works Agency	1		1		1
24. Resource Management Agency	1		1	1	
25. Sheriff				1	3
26. Treasurer-Tax Collector	4	5	6	6	5

<sup>a</sup> Includes engagements both completed and in progress during the fiscal year

<sup>2</sup> This does not include 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 2013-14:

### 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><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><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>	
Meet Auditor-Controller mandates.  Use staff time efficiently.	<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>	
Provide internal control guidance to agencies/ departments and validate Control Self-Assessments.	<ul style="list-style-type: none"> <li>• Issue two Control Self-Assessment validation reports during the fiscal year.</li> <li>• Issue a Countywide report summarizing Control Self-Assessment issues.</li> </ul>
<b>Employee Fraud Hotline</b>	
Ensure satisfactory resolution of Employee Fraud Hotline complaints.	<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>	
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"> <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>	
Comply with Continuing Professional Education requirements and encourage staff development.	<ul style="list-style-type: none"> <li>• 100% of auditors meet Continuing Professional Education requirements.</li> <li>• Conduct 8 hours of in-house Continuing Professional Education 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>



## INTERNAL 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 Internal Audit Plan, audit areas have not been subjected to an audit survey; therefore, budgeted time in the Internal 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 Internal 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 2013-14 Internal 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 21 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. Significance to accomplishment of Countywide Strategic Plan
15. Number of deputized auditor-controllers
16. Number of outside bank accounts
17. Number of trust accounts
18. Number of transactions
19. Three-year appropriation/revenue trends
20. Budget versus actual expenditures - two prior years
21. Budget versus actual revenues - two prior years

Using the above criteria, each major budget unit (organizational level 3) within each agency/department was ranked on a scale of 0 to 21 (21 representing highest risk and 0 lowest risk). An overall risk score was then assigned to areas of high (6.0 - 21.0), moderate (3.0 - 5.9), and low (0 - 2.9) risk.

## Results

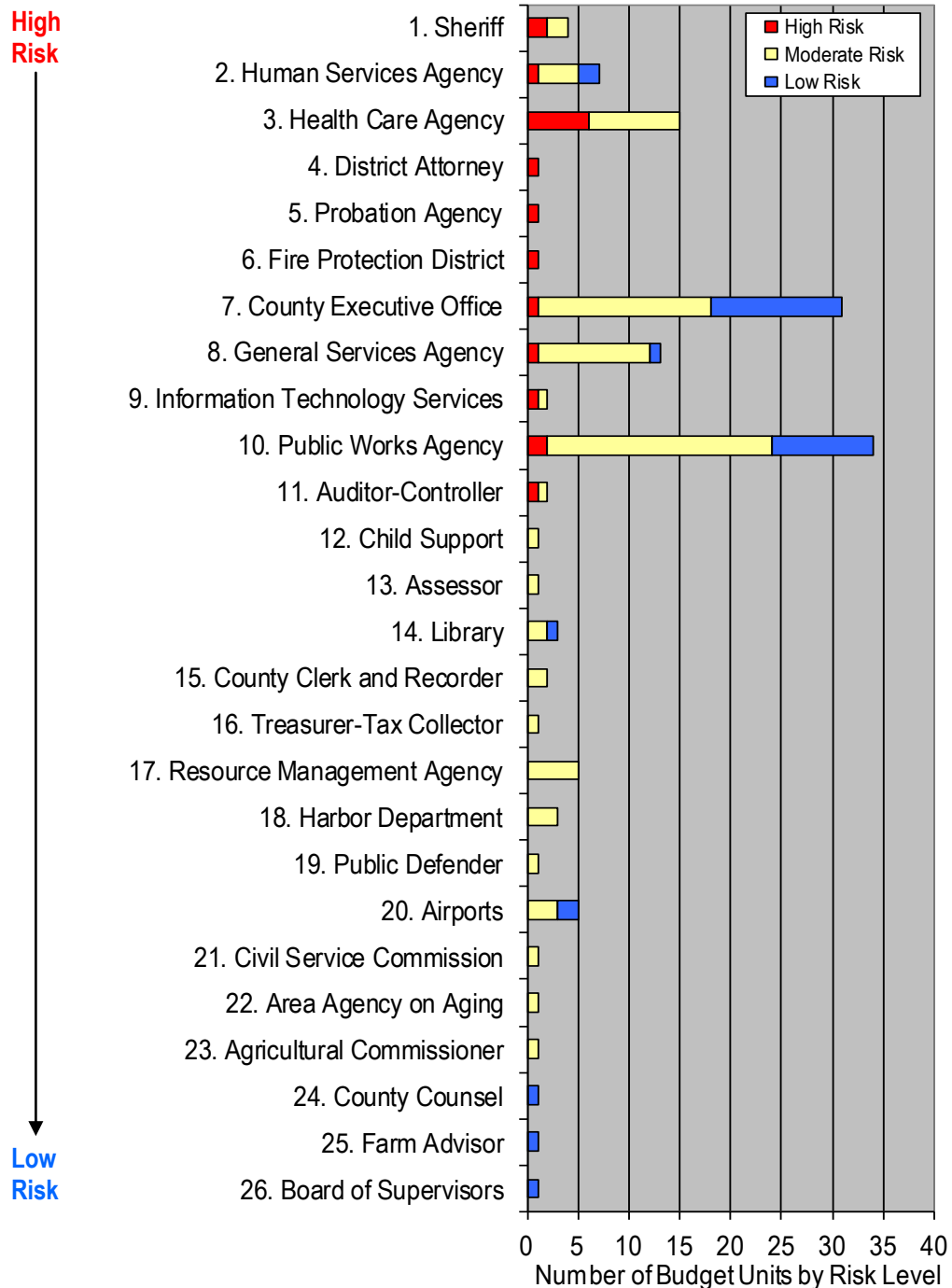
The following table (Exhibit 4) identifies each agency/department ranked from highest risk to lowest risk. Departments were placed in order of the related budget unit with the highest risk level. For departments with multiple budget units, the related budget unit with the highest risk level determined the department's rank in the table. For example, the Police Services budget unit for the Sheriff was rated the highest risk at 12.1 on the 21-point scale, placing the Sheriff 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	
<div style="display: flex; flex-direction: column; align-items: center;"> <span style="color: red; font-weight: bold;">High Risk</span> <div style="border-left: 1px solid black; border-right: 1px solid black; border-bottom: 1px solid black; width: 10px; height: 200px; margin: 0 5px;"></div> <span style="color: blue; font-weight: bold;">Low Risk</span> </div>	1. Sheriff	2	2		4
	2. Human Services Agency	1	4	2	7
	3. Health Care Agency	6	9		15
	4. District Attorney	1			1
	5. Probation Agency	1			1
	6. Fire Protection District	1			1
	7. County Executive Office	1	17	13	31
	8. General Services Agency	1	11	1	13
	9. Information Technology Services	1	1		2
	10. Public Works Agency	2	22	10	34
	11. Auditor-Controller	1	1		2
	12. Child Support		1		1
	13. Assessor		1		1
	14. Library		2	1	3
	15. County Clerk and Recorder		2		2
	16. Treasurer-Tax Collector		1		1
	17. Resource Management Agency		5		5
	18. Harbor Department		3		3
	19. Public Defender		1		1
	20. Airports		3	2	5
	21. Civil Service Commission		1		1
	22. Area Agency on Aging		1		1
	23. Agricultural Commissioner		1		1
	24. County Counsel			1	1
	25. Farm Advisor			1	1
	26. Board of Supervisors			1	1
	<b>Total</b>	<b>18</b>	<b>89</b>	<b>32</b>	<b>139</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.

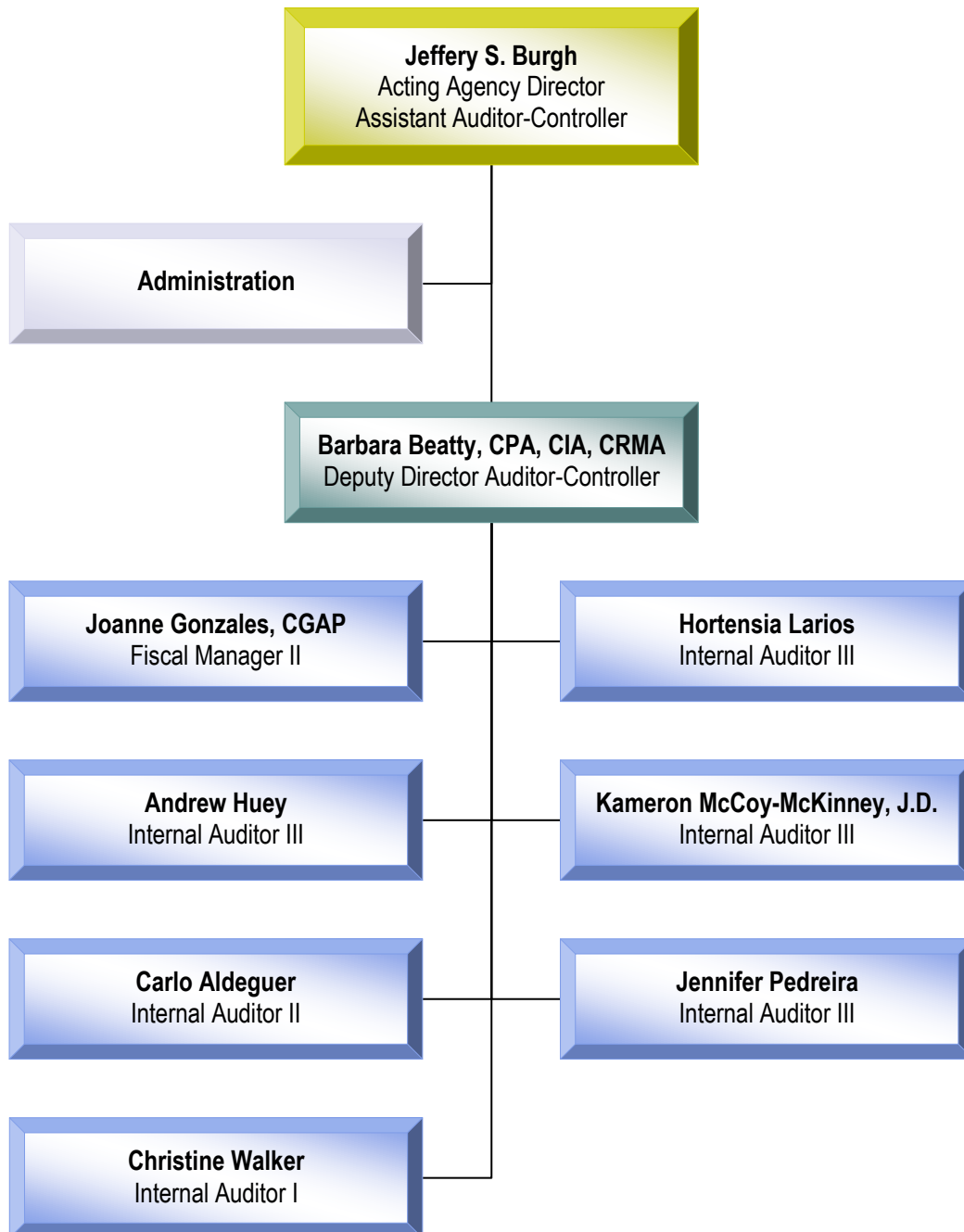
**EXHIBIT 5**  
**Agencies/Departments by Risk Level (Graph)**



## DIVISION ORGANIZATION CHART

The following organization chart represents current Internal Audit staff resources:

**EXHIBIT 6**  
**Internal Audit Division Organization Chart**



## INTERNAL AUDIT RESOURCES

Exhibit 7 below shows the number of budgeted positions for the Internal Audit Division for FY 2013-14.

### EXHIBIT 7 Budgeted Positions

<u>Position</u>	<u>Authorized for FY 2013-14</u>	<u>Assigned as of July 2013</u>
Deputy Director Auditor-Controller <sup>a</sup>	1	1
Fiscal Manager II	1	1
Internal Auditor IV	4	0
Internal Auditor III	2	4
Internal Auditor II	0	1
Internal Auditor I	<u>0</u>	<u>1</u>
<b>TOTAL</b>	<b><u>8</u></b>	<b><u>8</u></b>

<sup>a</sup> Position does not charge direct time

Exhibit 8 below shows the number of direct (i.e., "billable") hours anticipated for FY 2013-14.

### EXHIBIT 8 Budgeted Direct Hours

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

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

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

## PLANNED ENGAGEMENTS

The following engagements are planned to be initiated and/or completed during FY 2013-14. The total planned hours equal the direct hours budgeted in Exhibit 8 on the previous page.

<b><u>Engagements in Progress as of July 1, 2013</u></b>	<b><u>FY 2013-14 Planned Hours</u></b>
1. Human Services Agency - General Relief Program.....	25
2. Health Care Agency - Change in Department Head.....	10
3. Sheriff - Control Self-Assessment Validation.....	40
4. Hotline Verification 12-0025.....	200
5. Child Support - Change in Department Head.....	120
6. County Executive Office - Change in Department Head.....	20
7. Area Agency on Aging - Control Self-Assessment Validation.....	40
8. General Services Agency - Surplus Property Program.....	100
9. County Clerk and Recorder - Social Security Number Truncation Program.....	80
10. Harbor Department - Lease Administration.....	250
11. Fire Protection District - Change in Department Head.....	80
12. Information Technology Governance.....	<u>305</u>
	1,270
<b><u>Mandated/Required Engagements/Projects for FY 2013-14</u></b>	
1. Treasurer - Quarterly Cash Counts.....	240
2. Probation - Juvenile Accounts.....	200
3. Tax Collector - Redemptions.....	220
4. Auditor-Controller - FY 2012-13 Internal Quality Assurance Review.....	160
5. Control Self-Assessment.....	900
6. Employee Fraud Hotline.....	320
7. Monitoring Special Districts, Joint Powers Agreements, and Subrecipients.....	280
8. Compilation of Schedule of Expenditures of Federal Awards.....	<u>200</u>
	2,520
<b><u>New Discretionary Engagements for FY 2013-14</u></b>	
1. Countywide - Employee Reclassifications and Flexible Merit Increases.....	200
2. Administration of Business License Revenue.....	300
3. Countywide - Grant and Subvention Management.....	800
- Area Agency on Aging	
4. Health Care Agency - VCMC Accounts Payable.....	200
5. Health Care Agency - VCMC Collections.....	250

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<b><u>New Discretionary Engagements for FY 2013-14 (Continued)</u></b>	<b><u>FY 2013-14 Planned Hours</u></b>
6. Health Care Agency - VCMC Physician Contracts .....	160
7. Countywide - Social Services Contracts Administration and Compliance.....	800
- Human Services Agency	
8. Countywide - Foster/Group Home Contracts.....	800
- Human Services Agency	
9. Harbor - Use of Funds for Silver Strand Beach Restroom Construction .....	200
10. Countywide - Deferred Maintenance Costs for County Assets .....	460
11. Health Care Agency - Animal Services Cash Controls .....	160
12. Countywide - Credit Card Purchases and Travel Expenditures.....	800
- Fire Protection District	
13. Library - Cash Management Follow-Up .....	160
14. Reserve for Requested Engagements <sup>3</sup> .....	<u>1,000</u>
	6,290
<b>TOTAL FY 2013-14 PLANNED HOURS</b>	<b><u>10,080</u></b>

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<sup>3</sup> Reserve is budgeted at approximately 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.

<b><u>Countywide Audits</u></b>	<b><u>Future Planned Hours</u></b>
1. Subrecipient Contract Monitoring .....	800
- Area Agency on Aging	
- County Executive Office	
- Human Services Agency	
2. Cash Controls.....	800
- General Services Agency	
- Health Care Agency (centralized)	
3. Administration of Trust Funds.....	300
- County Clerk and Recorder	
- District Attorney	
- Human Services Agency - Foster Care Trust Funds	
- Sheriff - Inmate Welfare Trust Funds	
4. Revolving Loan Program Administration.....	300
- County Executive Office	
- Human Services Agency	
5. Capital Projects Administration.....	500
- Ventura County Integrated Justice Information System	
- Other Information Technology Projects	
6. Internal Service Fund Charges .....	500
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	
- Health Care Agency - VCMC	
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
- Information Technology Services	
14. Management of Public Safety Overtime .....	600

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<b><u>Countywide Audits (Continued)</u></b>	<b><u>Future Planned Hours</u></b>
15. Services Provided for and Resultant Charges to Independent Entities.....	500
- Public Works Agency	
- Information Technology Services	
16. Dependent Eligibility for Health Care Benefits .....	600
17. Collection Agency Contracts.....	600
18. Achievement of Countywide Strategic Plan .....	600
19. Departmental Procedures to Manage Outside Employment of County Employees .....	600
20. Appropriateness of Budgeted Revenue Levels.....	600
- Tobacco Settlement Program	
- Treasurer-Tax Collector	
21. Compliance with County Contracting Requirements .....	600
22. Appropriate Use of Outside Bank Accounts.....	<u>300</u>
- General Services Agency - Parks Department	
- Human Services Agency	
	12,000

**Information Technology Audits**

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 .....	600
11. Cellular Device Policy Compliance .....	600
12. Accela System Integration .....	600
13. Reconciliation of System Data to the Ventura County Financial Management System.....	600
- County Executive Office - Risk Management Claims Management System (David)	
14. Compliance with Payment Card Industry (PCI) Data Security Standards .....	600
- Animal Services	
- County Clerk and Recorder	
- General Services Agency - Parks Department	
- Health Care Agency - VCMC	
15. Labor Collection and Billing (LCAB) System Integrity.....	400

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<b><u>Information Technology Audits (Continued)</u></b>	<b><u>Future Planned Hours</u></b>
16. Use of Mobile Apps for Charging Customer Credit Cards .....	<u>400</u>
- General Services Agency - Parks Department	
	8,000

**Performance and Compliance Audits**

1. Sheriff - Property/Evidence Room Accountability .....	200
2. Public Works Agency - Administration of Franchise Fees .....	300
3. Probation Agency - Work Furlough/Work Release - Flow of Funds.....	160
4. Public Works Agency - Uniform Construction Cost Accounting .....	160
5. Resource Management Agency - Environmental Health Operations.....	200
6. Management of Workers' Compensation and 4850 Employee Benefits .....	300
7. Fire Protection District - Staffing .....	400
8. Integrated Waste Management - Administration of Recycling Programs.....	200
9. Human Services Agency - Administration of In-Home Supportive Services .....	300
10. Application of Special Assessments .....	200
- Watershed Protection District	
11. General Services Agency - Fleet Services Performance and Charges to Departments .....	300
12. Board of Supervisors - Meals and Travel Reimbursements.....	160
13. County Executive Office - Effectiveness of Labor Relations and Risk Management .....	200
14. Elections - Volunteer and Polling Place Training and Procedures.....	200
15. Indigent Legal Services - Contract Performance .....	200
16. County Ethics Program.....	200
17. County Executive Office - Auditable Savings from Lean Six Sigma .....	200
18. County Executive Office - Enterprise Risk Management .....	300
19. County Executive Office - Effectiveness and Efficiency of SIRE Agenda System .....	300
20. Sheriff and District Attorney - Payments to Retiree Medical Reimbursement Trust.....	200
21. Elections - Ballot Counting Process and Results Certification Process .....	300
22. County Clerk and Recorder - Land Information Records Management System Services...	200
23. Health Care Agency - VCMC Allocations and Satellite Clinics .....	250
24. Health Care Agency - Ventura County Health Care Plan Rates and Costs .....	200
25. Sheriff - Charging of Imprisonment and Transportation Costs (GC 36903 and 26747) .....	200
26. Health Care Agency - Controls over Women, Infants, and Children Program .....	200
27. Sheriff - Controls over Seized or Forfeited Assets.....	200
28. Health Care Agency - Behavioral Health Management of Gift Cards for Clients .....	200
29. Tax Collector and Auditor-Controller - Property Tax Refund Process.....	200
30. County Executive Office - Health Insurance Premium Payments.....	200
31. Human Services Agency - Not-for-Profit Contracting.....	200

County of Ventura Auditor-Controller's Office  
 Internal Audit Division  
 Internal Audit Plan, Fiscal Year 2013-14

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<b><u>Performance and Compliance Audits (Continued)</u></b>	<b><u>Future Planned Hours</u></b>
32. Public Works Agency - Waterworks Districts Charges and Collections .....	400
- Lake Sherwood Community Services District	
33. General Services Agency - Contract Renewal Process.....	200
34. County Executive Office - Human Resources Performance .....	300
35. General Services Agency - Administration of Parking Citation Revenue .....	200
36. County Executive Office - Administration of Courts Collections Services Agreement.....	200
37. County Executive Office - Human Resources Compliance.....	200
38. County Executive Office - Contract with Conflict Defense Associates .....	200
39. Assessor - Efficiency of Departmental Processes .....	300
40. Public Administrator/Public Guardian - Internal Controls and Caseload Management .....	300
41. Sheriff - Administration of Contract(s) for Inmate Health Care Services .....	300
42. Health Care Agency - Behavioral Health Fiscal and Staff Management.....	300
43. County Executive Office - Oversight/Reporting on Departmental Corrective Actions .....	300
44. Health Care Agency - VCMC Hospital Replacement Wing Project Contract Compliance ..	300
45. Fire Protection District - Hazardous Material Inspections and Billings .....	300
46. Assessor - Fiscal Processes and Oversight .....	<u>200</u>
	11,030
<b>TOTAL FUTURE PLANNED HOURS</b>	<b><u>31,030</u></b>