

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



INTERNAL AUDIT PLAN

FISCAL YEAR 2014-15

Jeffery S. Burgh
Auditor-Controller

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

Internal Audit Plan
Fiscal Year 2014-15

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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 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.

STATUS OF PRIOR YEAR INTERNAL AUDIT PLAN

In our prior year Internal Audit Plan for fiscal year (FY) 2013-14, we identified a total of 31 engagements that were either in progress or planned. During the year, the Control Self-Assessment validation summary also was initiated, and seven 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 2013-14, 15 (38%) of these 39 prior year engagements were completed, which identified 43 findings requiring corrective action by County management. Fourteen prior year engagements are still in progress and 10 have either been canceled 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 2013-14 Internal Audit Plan	Current Status		
	Completed	In Progress	Canceled or Moved to FY 2014-15 Audit Plan
<u>Engagements in Progress as of July 1, 2013:</u>			
1. Human Services Agency: General Relief Program	✓		
2. Health Care Agency: Change in Department Head	✓		
3. Sheriff: 2010 Control Self-Assessment Validation	✓		
4. Hotline Verification 12-0025	✓		
5. Child Support: Change in Department Head	✓		
6. County Executive Office: Change in Department Head		✓ ^a	
7. Area Agency on Aging: 2010 Control Self-Assessment Validation	✓		
8. General Services Agency: Surplus Property Program	✓		
9. County Clerk and Recorder: Social Security Number Truncation	✓		
10. Harbor Department: Lease Administration		✓ ^a	
11. Fire Protection District: Change in Department Head	✓		
12. Information Technology Services: Information Technology Governance		✓	
<u>Mandated/Required Engagements for FY 2013-14:</u>			
13. Treasurer: First Quarter FY 2013-14 Cash Count	✓		
14. Treasurer: Second Quarter FY 2013-14 Cash Count	✓		
15. Treasurer: Third Quarter FY 2013-14 Cash Count	✓		
16. Probation Agency: Management of Juvenile Accounts	✓		
17. Tax Collector: Redemptions		✓	
18. Auditor-Controller: FY 2012-13 Internal Quality Assurance Review	✓		
<u>New Discretionary Engagements for FY 2013-14:</u>			
19. Countywide: Employee Reclassifications and Flexible Merit Increases			✓
20. Administration of Business License Revenue			✓

County of Ventura Auditor-Controller's Office
Internal Audit Division
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EXHIBIT 1 (Continued)
Current Status of Prior Year Internal Audit Plan

Engagements Presented in Prior Year FY 2013-14 Internal Audit Plan	Current Status		
	Completed	In Progress	Canceled or Moved to FY 2014-15 Audit Plan
<u>New Discretionary Engagements for FY 2013-14 (Continued):</u>			
21. Countywide: Grant and Subvention Management			✓
22. Health Care Agency: Ventura County Medical Center (VCMC) Accounts Payable			✓
23. Health Care Agency: VCMC Collections		✓	
24. Health Care Agency: VCMC Physician Contracts			✓
25. Human Services Agency: Social Services Contracts Administration		✓	
26. Countywide: Foster/Group Home Contracts			✓
27. Harbor: Use of Funds for Silver Strand Beach Restroom Construction			✓
28. Countywide: Deferred Maintenance Costs for County Assets			✓
29. Health Care Agency: Animal Services Cash Controls		✓	
30. Countywide: Credit Card Purchases and Travel Card Expenditures		✓	
31. Library: Cash Management Follow-Up			✓
<u>Control Self-Assessment Validations Initiated during FY 2013-14:</u>			
32. County Executive Office: Summary of 2010 Control Self-Assessment Validations		✓	
<u>New Engagements from FY 2013-14 Budgeted Hours Reserve:</u>			
33. Hotline Verification 14-0011	✓		
34. County Executive Office: Indigent Legal Services Contract Performance		✓	
35. Sheriff: Property/Evidence Room Accountability			✓
36. Public Works Agency: Waterworks District No. 1 Billings and Collections		✓	
37. Auditor-Controller: FY 2013-14 Internal Quality Assurance Review		✓	
38. Hotline Verification 14-0056		✓	
39. Ventura County Financial Management System Upgrade Internal Control Review		✓	

^a Management has been presented with the draft audit report

The Internal Audit Division also accomplished the following during FY 2013-14:

- Handled 92 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 12 Federal award subrecipients for compliance with audit reporting standards.
- Monitored the audits of 86 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.¹ Fifteen (58%) agencies/departments were subject to our audit in the last year alone.

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

Agency/Department	Number of Engagements in Each Fiscal Year				
	2009-10 ^a	2010-11 ^a	2011-12 ^a	2012-13 ^a	2013-14 ^b
1. Agricultural Commissioner	1		1		
2. Airports		1			
3. Area Agency on Aging					1
4. Assessor			1		
5. Auditor-Controller	1	2	2	3	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	1	3
12. District Attorney	1			2	
13. Farm Advisor					
14. Fire Protection District	2	2			2
15. General Services Agency	1	1	1	1	1
16. Harbor Department				1	1
17. Health Care Agency	2			1	5
18. Human Services Agency	3				3
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		
25. Sheriff			1	2	3
26. Treasurer-Tax Collector	5	6	6	4	5

^a Includes only the number of engagements completed during the fiscal year

^b Includes the number of engagements both completed and in progress during the fiscal year

¹ 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 2014-15:

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>	<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. <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.

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

Goals/Objectives	Performance Measurements
Audits (Continued)	
<p>Meet Auditor-Controller mandates.</p> <p>Use staff time efficiently.</p>	<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	
<p>Provide internal control guidance to agencies/ departments and validate Control Self-Assessments.</p>	<ul style="list-style-type: none"> • Issue the 2010 Control Self-Assessment Program summary report. • Reinitiate the Control Self-Assessment Program for 2014. • Provide preliminary feedback to 100% of agencies/departments participating in the 2014 Control Self-Assessment Program.
Employee Fraud Hotline	
<p>Ensure satisfactory resolution of Employee Fraud Hotline complaints.</p>	<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	
<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"> • 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	
<p>Comply with Continuing Professional Education requirements and encourage staff development.</p>	<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.).

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 2014-15 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 22 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 critical business applications identified in the department's Control Self-Assessment
10. Number of Single Audit and management letter findings
11. Number of theft incidents
12. Number of substantiated Hotline issues
13. Number of management concerns expressed
14. Number of audit needs identified by auditors
15. Significance to accomplishment of Countywide Strategic Plan
16. Number of deputized auditor-controllers
17. Number of outside bank accounts
18. Number of trust accounts
19. Number of transactions
20. Three-year appropriation/revenue trends
21. Budget versus actual expenditures - two prior years
22. 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 22 (22 representing highest risk and 0 lowest risk). An overall risk score was then assigned to areas of high (≥ 6.5), moderate (≥ 3.0), and low (< 3.0) risk.

Results

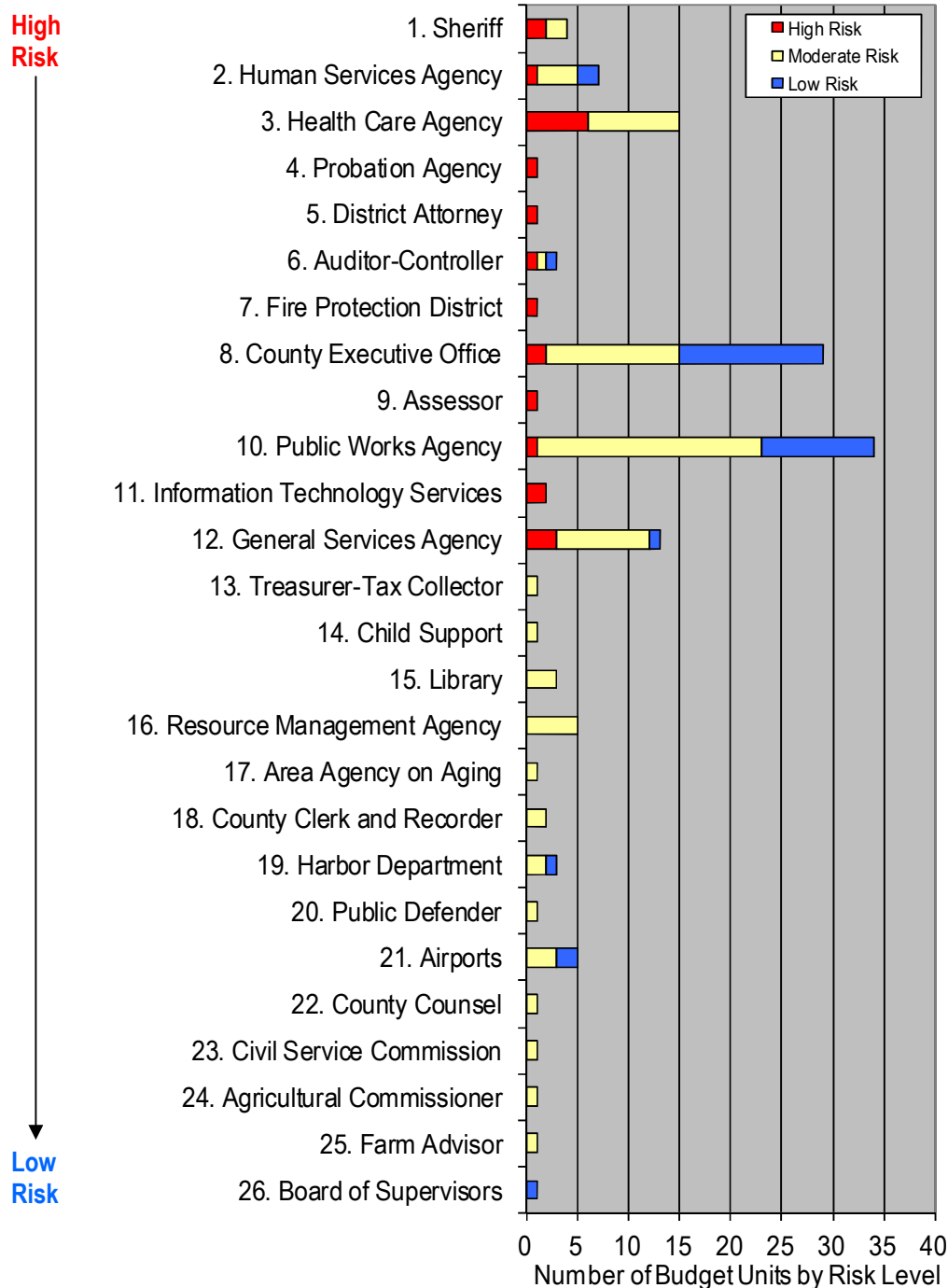
The following table (Exhibit 4) identifies each agency/department ranked from highest risk to lowest risk. Departments were placed in order of the related budget unit with the highest risk level. For departments with multiple budget units, the related budget unit with the highest risk level determined the department's rank in the table. For example, the Sheriff's Police Services budget unit was rated the highest risk at 12.8 on the 22-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;"> High Risk <div style="border-left: 1px solid black; border-right: 1px solid black; border-bottom: 1px solid black; width: 100%; height: 100%; margin: 5px 0;"></div> Low Risk </div>	1. Sheriff	2	2		4
	2. Human Services Agency	1	4	2	7
	3. Health Care Agency	6	9		15
	4. Probation Agency	1			1
	5. District Attorney	1			1
	6. Auditor-Controller	1	1	1	3
	7. Fire Protection District	1			1
	8. County Executive Office	2	13	14	29
	9. Assessor	1			1
	10. Public Works Agency	1	22	11	34
	11. Information Technology Services	2			2
	12. General Services Agency	3	9	1	13
	13. Treasurer-Tax Collector		1		1
	14. Child Support		1		1
	15. Library		3		3
	16. Resource Management Agency		5		5
	17. Area Agency on Aging		1		1
	18. County Clerk and Recorder		2		2
	19. Harbor Department		2	1	3
	20. Public Defender		1		1
	21. Airports		3	2	5
	22. County Counsel		1		1
	23. Civil Service Commission		1		1
	24. Agricultural Commissioner		1		1
	25. Farm Advisor		1		1
	26. Board of Supervisors			1	1
	Total	22	83	33	138

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.

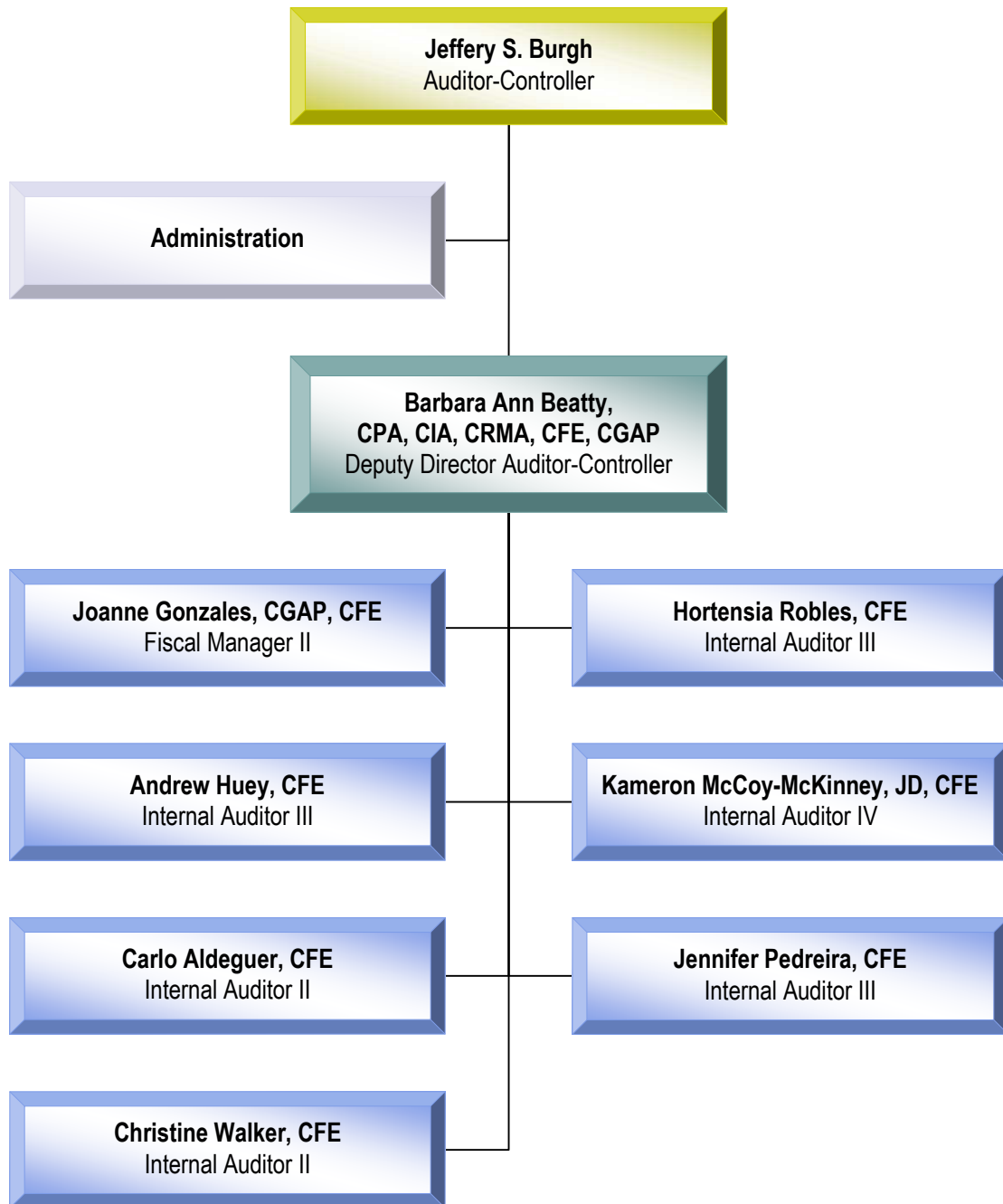
EXHIBIT 5
Agencies/Departments by Risk Level (Graph)



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 2014-15.

EXHIBIT 7 Budgeted Positions

<u>Position</u>	<u>Authorized for FY 2014-15</u>	<u>Assigned as of July 2014</u>
Deputy Director Auditor-Controller ^a	1.0	1.0
Fiscal Manager II	1.0	0.8
Internal Auditor IV	4.0	0.8
Internal Auditor III	2.0	3.0
Internal Auditor II	0.0	2.0
Internal Auditor I	<u>0.0</u>	<u>0.0</u>
TOTAL	<u>8.0</u>	<u>7.6</u>

^a Position does not charge direct time

Exhibit 8 below shows the number of direct (i.e., "billable") hours anticipated for FY 2014-15.

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 II	0.8	x	1,800	x	80%	=	1,152
Internal Auditor IV	0.8	x	1,350	x	80%	=	864
Internal Auditor III	3.0	x	1,800	x	80%	=	4,320
Internal Auditor II	2.0	x	1,800	x	80%	=	<u>2,880</u>
TOTAL							<u>9,216</u>

^a Based on 2,080 full-time hours less standard accruals of 280 hours for vacation, sick, and holiday, except for Internal Auditor IV whose hours available are prorated at 75%

^b 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 2014-15. The total planned hours equal the direct hours budgeted in Exhibit 8 on the previous page.

<u>Engagements in Progress as of July 1, 2014</u>	<u>FY 2014-15 Planned Hours</u>
1. County Executive Office: Change in Department Head	20
2. Harbor Department: Lease Administration.....	30
3. Information Technology Services: Information Technology Governance.....	70
4. Tax Collector: Redemptions	100
5. Countywide: Procurement and Travel Credit Card Use and Control.....	100
- Fire Protection District.....	130
- Human Services Agency.....	130
- Sheriff.....	140
6. Health Care Agency: VCMC Collections.....	300
7. Human Services Agency: Administration of Social Services Contracts	100
8. County Executive Office: Indigent Legal Services Contract Performance	20
9. Public Works Agency: Waterworks District No. 1 Billings and Collections.....	400
10. Health Care Agency: Animal Services' Controls over Collections and Deposits.....	170
11. Auditor-Controller: FY 2013-14 Internal Quality Assurance Review	20
12. County Executive Office: Summary of 2010 Control Self-Assessment Validations.....	20
13. Hotline Verification 14-0056.....	80
14. Ventura County Financial Management System Upgrade Internal Control Review.....	<u>300</u>
	2,130
<u>Mandated/Required Engagements/Projects for FY 2014-15</u>	
1. Treasurer: Quarterly Cash Counts.....	240
2. Control Self-Assessment	900
3. Employee Fraud Hotline	500
4. Monitoring Special Districts, Joint Powers Authorities, and Subrecipients.....	300
5. Compilation of Schedule of Expenditures of Federal Awards	<u>200</u>
	2,140
<u>New Discretionary Engagements for FY 2014-15</u>	
1. Administration of Business License Revenue.....	300
2. Health Care Agency: VCMC Physician Contracts	200
3. Harbor Department: Use of Funds for Silver Strand Beach Restroom Construction.....	200
4. Library: Patron Debt and Cash Management Follow-Up	160

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<u>New Discretionary Engagements for FY 2014-15 (Continued)</u>	<u>FY 2014-15 Planned Hours</u>
5. General Services Agency: Surplus Property Program Follow-Up	160
6. Countywide: Private Vehicle Mileage Reimbursement	300
- Health Care Agency: Animal Services	
- Human Services Agency	
- Public Works Agency	
7. Countywide: Appropriate Use of Outside Bank Accounts	300
- General Services Agency: Parks Department	
- Human Services Agency	
- District Attorney	
8. Software Licensing	600
9. Mobile Device Management Policy Compliance	300
10. Probation Agency: Work Furlough/Work Release - Flow of Funds	200
11. Human Services Agency: Administration of In-Home Supportive Services	300
12. Sheriff: Administration of Contract(s) for Inmate Health Care Services	300
13. Health Care Agency: Mental Health Services Act Program Spending	200
14. Public Works Agency: Collection of Flood Acreage Fees	200
15. Assessor: Internal Controls over Property Assessments and Appeals	300
16. Reserve for Requested Engagements ²	<u>926</u>
	4,946
TOTAL FY 2014-15 PLANNED HOURS	<u>9,216</u>

² 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.

<u>Countywide Audits</u>	<u>Future Planned Hours</u>
1. Foster/Group Home Contracts.....	800
- Human Services Agency	
2. Subrecipient Contract Monitoring	800
- Area Agency on Aging	
- County Executive Office	
- Human Services Agency	
3. Cash Controls.....	800
- General Services Agency	
- Health Care Agency (centralized)	
4. Grant and Subvention Management.....	800
- Area Agency on Aging	
5. Administration of Trust Funds.....	300
- County Clerk and Recorder	
- District Attorney	
- Human Services Agency: Foster Care Trust Funds	
- Sheriff: Inmate Welfare Trust Funds	
6. Revolving Loan Program Administration.....	300
- County Executive Office	
- Human Services Agency	
7. Capital Projects Administration.....	500
- Ventura County Integrated Justice Information System	
- Other Information Technology Projects	
8. Internal Service Fund Charges.....	500
- General Services Agency: Warehouse/Distribution Services	
- Information Technology Services	
9. Year-End Spending	300
10. Accounts Receivable	500
11. 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	
12. Fixed Asset Accountability.....	800

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<u>Countywide Audits (Continued)</u>	<u>Future Planned Hours</u>
13. Inventory Procurement and Accountability	800
- Health Care Agency	
- Sheriff: Food Services	
- General Services Agency: Central Services	
14. Appropriate Use of Waiver of Bid Requirements	300
- Information Technology Services	
- Human Services Agency	
15. Management of Public Safety Overtime	600
16. Services Provided for and Resultant Charges to Independent Entities.....	500
- Public Works Agency	
- Information Technology Services	
17. Dependent Eligibility for Health Care Benefits	600
18. Collection Agency Contracts.....	600
19. Achievement of Countywide Strategic Plan	600
20. Departmental Procedures to Manage Outside Employment of County Employees.....	600
21. Appropriateness of Budgeted Revenue Levels.....	600
- Tobacco Settlement Program	
- Treasurer-Tax Collector	
22. Compliance with County Contracting Requirements	600
23. Employee Reclassifications and Flexible Merit Increases	200
24. Deferred Maintenance Costs for County Assets.....	400
25. Appropriateness of Using Contractors Versus In-House County Staff.....	300
- Human Services Agency	
26. Cost Effectiveness of Contracted Services.....	<u>300</u>
- Human Services Agency	
	14,200

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. Virtual Server Use	400
9. Security Assessment.....	600
10. Accela System Integration.....	600

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<u>Information Technology Audits (Continued)</u>	<u>Future Planned Hours</u>
11. Reconciliation of System Data to the Ventura County Financial Management System	600
- County Executive Office: Risk Management Claims Management System (David)	
12. Compliance with Payment Card Industry (PCI) Data Security Standards.....	600
- Health Care Agency: Animal Services	
- County Clerk and Recorder	
- General Services Agency: Parks Department	
- Health Care Agency: VCMC	
13. Labor Collection and Billing (LCAB) System Integrity	400
14. Use of Mobile Applications for Charging Customer Credit Cards	400
- General Services Agency: Parks Department	
15. Social Media Policy Compliance.....	600
16. Portable Computer and Portable Media Data Protection Policy Compliance.....	<u>600</u>
	8,000

Performance and Compliance Audits

1. Public Works Agency: Administration of Franchise Fees.....	300
2. Public Works Agency: Uniform Construction Cost Accounting	160
3. Resource Management Agency: Environmental Health Operations	200
4. Management of Workers' Compensation and 4850 Employee Benefits	300
5. Fire Protection District: Staffing	400
6. Integrated Waste Management: Administration of Recycling Programs	200
7. Application of Special Assessments	200
- Watershed Protection District	
8. General Services Agency: Fleet Services Performance and Charges to Departments	300
9. Board of Supervisors: Meals and Travel Reimbursements.....	160
10. County Executive Office: Effectiveness of Labor Relations and Risk Management.....	200
11. Elections: Volunteer and Polling Place Training and Procedures	200
12. County Ethics Program.....	200
13. County Executive Office: Auditable Savings from Lean Six Sigma.....	200
14. County Executive Office: Enterprise Risk Management	300
15. County Executive Office: Effectiveness and Efficiency of SIRE Agenda System	300
16. Sheriff and District Attorney: Payments to Retiree Medical Reimbursement Trust.....	200
17. Elections: Ballot Counting Process and Results Certification Process	300
18. County Clerk and Recorder: Land Information Records Management System Services....	200
19. Health Care Agency: VCMC Allocations and Satellite Clinics.....	250
20. Health Care Agency: Ventura County Health Care Plan Rates and Costs	200
21. Sheriff: Charging of Imprisonment and Transportation Costs (GC 36903 and 26747).....	200
22. Health Care Agency: Controls over Women, Infants, and Children Program	200

**County of Ventura Auditor-Controller's Office
Internal Audit Division
Internal Audit Plan, Fiscal Year 2014-15**

<u>Performance and Compliance Audits (Continued)</u>	<u>Future Planned Hours</u>
23. Sheriff: Controls over Seized or Forfeited Assets	200
24. Health Care Agency: Behavioral Health Management of Gift Cards for Clients	200
25. Auditor-Controller: Property Tax Refund Process.....	200
26. County Executive Office: Health Insurance Premium Payments	200
27. Human Services Agency: Not-for-Profit Contracting.....	200
28. General Services Agency: Contract Renewal Process.....	200
29. County Executive Office: Human Resources Performance	300
30. General Services Agency: Administration of Parking Citation Revenue	200
31. County Executive Office: Administration of Courts Collections Services Agreement.....	200
32. County Executive Office: Human Resources Compliance	200
33. Assessor: Efficiency of Departmental Processes	300
34. Public Administrator/Public Guardian: Internal Controls and Caseload Management	300
35. Health Care Agency: Behavioral Health Fiscal and Staff Management.....	300
36. Health Care Agency: VCMC Accounts Payable	200
37. County Executive Office: Oversight/Reporting on Departmental Corrective Actions	300
38. Health Care Agency: VCMC Hospital Replacement Wing Project Contract Compliance....	300
39. Fire Protection District: Hazardous Material Inspections and Billings	300
40. Assessor: Fiscal Processes and Oversight.....	200
41. Health Care Agency: Behavioral Health Rehabilitation Center Contracts.....	300
42. Public Works Agency: Waterworks Districts Charges and Collections	400
- Lake Sherwood Community Services District	
43. Sheriff: Property/Evidence Room Accountability	200
44. General Services Agency: Vendor Adherence to Price Agreement Terms.....	<u>200</u>
	10,570
TOTAL FUTURE PLANNED HOURS	<u>32,770</u>