

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



INTERNAL AUDIT PLAN

FISCAL YEAR 2016-17

Jeffery S. Burgh
Auditor-Controller

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

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Fiscal Year 2016-17

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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) 2015-16, we identified a total of 25 engagements that were either in progress or planned. During the year, 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 2015-16, 8 (30%) of these 27 prior year engagements were completed. One Countywide audit was partially completed for two departments. These engagements identified 26 findings requiring corrective action by County management. Nine 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 2015-16 Internal Audit Plan	Current Status		
	Completed	In Progress	Canceled or Moved to FY 2016-17 Audit Plan
<u>Engagements in Progress as of July 1, 2015:</u>			
1. County Executive Office: Change in Department Head	✓		
2. Countywide: Procurement and Travel Credit Card Use and Control		✓	
- Fire Protection District	✓		
- Human Services Agency	✓		
- Sheriff		✓	
3. Health Care Agency: Ventura County Medical Center (VCMC) Collections			✓
4. County Executive Office: Indigent Legal Services Contract Performance		✓	
5. Public Works Agency: Waterworks District No. 1 Billings and Collections		✓	
6. Health Care Agency: Animal Services Collections and Deposits		✓	
7. Library: Patron Debt and Cash Management Follow-Up	✓		
8. Health Care Agency: Electronic Health Records System Costs	✓		
9. Countywide: Private Vehicle Mileage Reimbursement		✓	
- Grand Jury		✓	
- Health Care Agency		✓	
- Human Services Agency		✓	
<u>Mandated/Required Engagements for FY 2015-16:</u>			
10. Treasurer: First Quarter FY 2015-16 Cash Count	✓		
11. Treasurer: Second Quarter FY 2015-16 Cash Count	✓		
12. Treasurer: Third Quarter FY 2015-16 Cash Count	✓		
13. Probation Agency: Management of Juvenile Accounts	✓		
14. Auditor-Controller: FY 2014-15 Internal Quality Assurance Review	✓		

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

Engagements Presented in Prior Year FY 2015-16 Internal Audit Plan	Current Status		
	Completed	In Progress	Canceled or Moved to FY 2016-17 Audit Plan
<u>New Discretionary Engagements for FY 2015-16:</u>			
15. Administration of Business License Revenue			✓
16. Health Care Agency: VCMC Physician Contracts		✓ ^a	
17. Harbor: Use of Funds for Silver Strand Beach Restroom Construction			✓
18. General Services Agency: Surplus Property Program Follow-Up		✓	
19. Countywide: Appropriate Use of Outside Bank Accounts			✓
20. Human Services Agency: Administration of In-Home Supportive Services			✓
21. Sheriff: Administration of Contract(s) for Inmate Health Care Services			✓
22. Public Works Agency: Collection of Flood Acreage Fees			✓
23. Assessor: Internal Controls over Property Assessments and Appeals			✓
24. Countywide: Inventory Controls over Mobile Devices			✓
25. County Executive Office: Farmworker Housing Program			✓
<u>New Engagements from FY 2015-16 Budgeted Hours Reserve:</u>			
26. Health Care Agency: Behavioral Health Contracts with Casa Pacifica		✓	
27. Auditor-Controller: FY 2015-16 Internal Quality Assurance Review		✓	

^a Outsourced to external auditors

The Internal Audit Division also accomplished the following during FY 2015-16:

- Handled 126 new issues identified through the Employee Fraud Hotline, which was the highest reporting volume since inception of the Hotline in 2001.
- Re-launched the Control Self-Assessment Program, and provided formal feedback to departments on 16 completed self-assessments.
- Compiled the Schedule of Expenditures of Federal Awards for the County's Single Audit.
- Reviewed the audits of 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, 21 (88%) out of 24 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 Eleven (46%) agencies/departments were subject to our audit in the last year alone, with several agencies/departments subject to multiple audits.

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

Agency/Department	Number of Engagements in Each Fiscal Year				
	2011-12 ^a	2012-13 ^a	2013-14 ^a	2014-15 ^a	2015-16 ^b
1. Agricultural Commissioner	1				
2. Airports					
3. Area Agency on Aging			1		
4. Assessor	1				
5. Auditor-Controller	2	3	1	2	2
6. Board of Supervisors					
7. Child Support			1		
8. County Clerk and Recorder	1		1		
9. County Counsel		1			
10. County Executive Office	2	1		1	3
11. District Attorney		2			
12. Fire Protection District			1		1
13. General Services Agency	1	1	1		1
14. Harbor		1		1	
15. Health Care Agency		1	2	1	4
16. Human Services Agency			1	1	2
17. Information Technology Services				1	
18. Library		1			1
19. Probation Agency	1		1		1
20. Public Defender					
21. Public Works Agency		1			1
22. Resource Management Agency	1				
23. Sheriff	1	2	2		1
24. Treasurer-Tax Collector	6	4	4	4	3

^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 2016-17:

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>	<ul style="list-style-type: none"> • Issue 12 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. <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.

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"> • Provide preliminary feedback for 100% of self-assessments completed as part of the 2015 Control Self-Assessment Program. • Issue three Control Self-Assessment validation reports during the fiscal year.
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 6 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 2016-17 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 division-level budget unit 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 (≥ 7.0), moderate (≥ 3.3), and low (< 3.3) risk.

Results

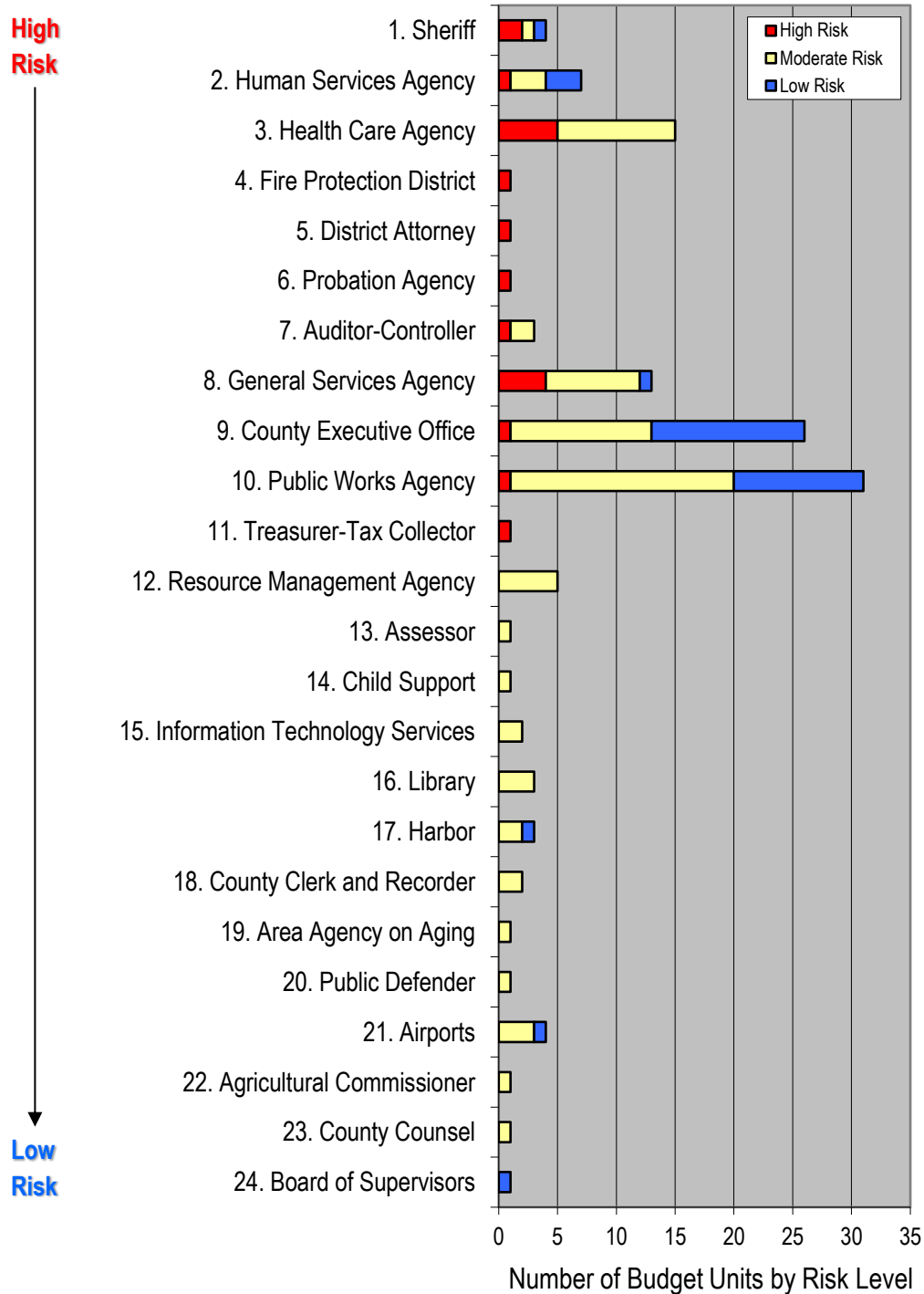
The following table (Exhibit 4) identifies each agency/department ranked from highest risk to lowest risk. Departments were placed in order of the related budget unit with the highest risk level. For departments with multiple budget units, the related budget unit with the highest risk level determined 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's Office 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	
<p>High Risk</p> <p>Low Risk</p>	1. Sheriff	2	1	1	4
	2. Human Services Agency	1	3	3	7
	3. Health Care Agency	5	10		15
	4. Fire Protection District	1			1
	5. District Attorney	1			1
	6. Probation Agency	1			1
	7. Auditor-Controller	1	2		3
	8. General Services Agency	4	8	1	13
	9. County Executive Office	1	12	13	26
	10. Public Works Agency	1	19	11	31
	11. Treasurer-Tax Collector	1			1
	12. Resource Management Agency		5		5
	13. Assessor		1		1
	14. Child Support		1		1
	15. Information Technology Services		2		2
	16. Library		3		3
	17. Harbor		2	1	3
	18. County Clerk and Recorder		2		2
	19. Area Agency on Aging		1		1
	20. Public Defender		1		1
	21. Airports		3	1	4
	22. Agricultural Commissioner		1		1
	23. County Counsel		1		1
	24. Board of Supervisors			1	1
	Total	19	78	32	129

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.

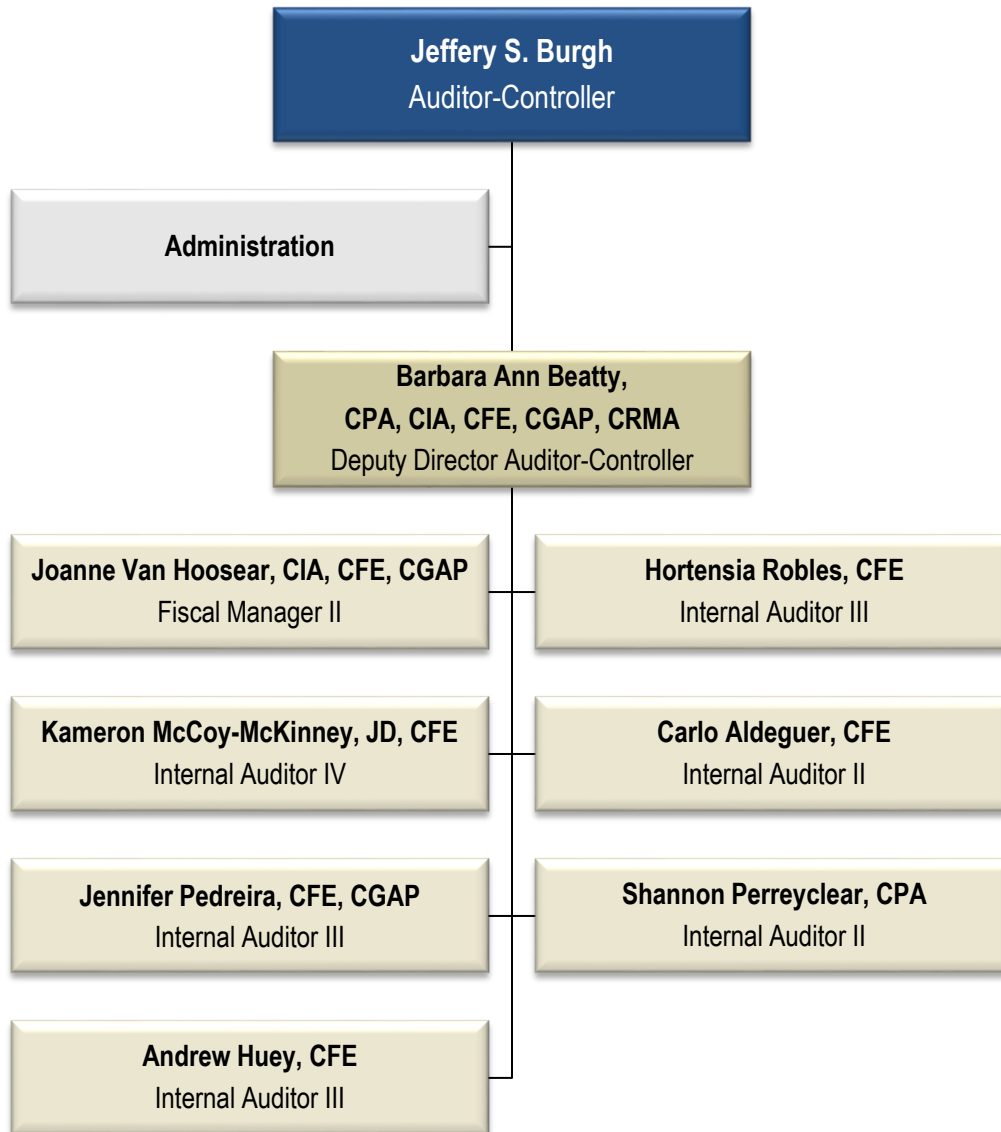
EXHIBIT 5
Agencies/Departments by Risk Level (Graph)



DIVISION ORGANIZATION CHART

The following organization chart represents Internal Audit staff resources as of July 1, 2016:

EXHIBIT 6
Internal Audit Division Organization Chart



Credential Legend

CFE
 Certified Fraud Examiner

CGAP
 Certified Government Auditing Professional

CIA
 Certified Internal Auditor

CPA
 Certified Public Accountant

CRMA
 Certification in Risk Management Assurance

JD
 Juris Doctor

INTERNAL AUDIT RESOURCES

Exhibit 7 below shows the number of budgeted positions for the Internal Audit Division for FY 2016-17.

EXHIBIT 7 Budgeted Positions

<u>Position</u>	<u>Authorized for FY 2016-17</u>	<u>Assigned as of July 1, 2016</u>
Deputy Director Auditor-Controller ^a	1.0	1.0
Fiscal Manager II	1.0	1.0
Internal Auditor IV	4.0	0.5
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>7.5</u>

^a Position does not charge direct time

Exhibit 8 below shows the number of direct (i.e., "billable") hours anticipated for FY 2016-17.

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	1.000	x	1,800	x	80%	=	1,440
Internal Auditor IV	0.500	x	1,800	x	80%	=	720
Internal Auditor III	3.000	x	1,800	x	80%	=	4,320
Internal Auditor II	2.000	x	1,800	x	80%	=	<u>2,880</u>
TOTAL							<u>9,360</u>

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

^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 2016-17. The total planned hours equal the direct hours budgeted in Exhibit 8 on the previous page.

<u>Engagements in Progress as of July 1, 2016</u>	<u>FY 2016-17 Planned Hours</u>
1. Countywide: Procurement and Travel Credit Card Use and Control.....	80
- Sheriff.....	60
2. County Executive Office: Conflict Defense Associates Ancillary Expenses.....	300
3. Public Works Agency: Waterworks District No. 1 Billings and Collections.....	150
4. Health Care Agency: Animal Services' Controls over Collections and Deposits.....	180
5. Countywide: Private Vehicle Mileage Reimbursement	80
- Grand Jury	30
- Health Care Agency	260
- Human Services Agency.....	80
6. Health Care Agency: Contract Compliance for Physician Compensation.....	80
7. General Services Agency: Surplus Property Program Follow-Up.....	360
8. Health Care Agency: Behavioral Health Contracts with Casa Pacifica	500
9. Auditor-Controller: FY 2015-16 Internal Quality Assurance Review	<u>40</u>
	2,200
<u>Mandated/Required Engagements/Projects for FY 2016-17</u>	
1. Treasurer: Quarterly Cash Counts.....	300
2. Tax Collector: Redemptions	500
3. Control Self-Assessment	900
4. Employee Fraud Hotline	500
5. Monitoring Special Districts, Joint Powers Authorities, and Subrecipients.....	300
6. Compilation of Schedule of Expenditures of Federal Awards	<u>200</u>
	2,700
<u>New Discretionary Engagements for FY 2016-17</u>	
1. Administration of Business License Revenue.....	300
2. Harbor: Use of Funds for Silver Strand Beach Restroom Construction	200

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<u>New Discretionary Engagements for FY 2016-17 (Continued)</u>	<u>FY 2016-17 Planned Hours</u>
3. Countywide: Appropriate Use of Outside Bank Accounts	300
- General Services Agency: Parks Department	
- Human Services Agency	
- District Attorney	
4. Human Services Agency: Administration of In-Home Supportive Services	300
5. Sheriff: Administration of Contract(s) for Inmate Health Care Services	300
6. Public Works Agency: Collection of Flood Acreage Fees	200
7. Assessor: Internal Controls over Property Assessments and Appeals	300
8. Countywide: Inventory Controls over Mobile Devices	320
- Human Services Agency	
- Probation Agency	
9. County Executive Office: Farmworker Housing Program.....	200
10. Health Care Agency: Behavioral Health Contracts with Mental Health Service Providers..	800
11. Fire Protection District: Hazardous Material Inspections and Billings	300
12. Reserve for Requested Engagements ²	<u>940</u>
	4,460
TOTAL FY 2016-17 PLANNED HOURS	<u>9,360</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
- Health Care Agency: Medical Examiner	
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.....	300
- Human Services Agency	
27. Health Insurance Portability and Accountability Act (HIPAA) Privacy Rule Compliance.....	<u>600</u>
- Human Services Agency: Public Administrator/Public Guardian (PAPG)	
	14,800

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

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<u>Information Technology Audits (Continued)</u>	<u>Future Planned Hours</u>
9. Virtual Server Use	400
10. Security Assessment	600
11. Mobile Device Management Policy Compliance	300
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
- Health Care Agency: Animal Services	
- County Clerk and Recorder	
- General Services Agency: Parks Department	
- Health Care Agency: VCMC	
15. Labor Collection and Billing (LCAB) System Integrity	400
16. Use of Mobile Applications for Charging Customer Credit Cards	400
- General Services Agency: Parks Department	
- Health Care Agency: Animal Services	
17. Social Media Policy Compliance	600
18. Portable Computer and Portable Media Data Protection Policy Compliance	600
19. Europay, MasterCard, and Visa (EMV) Chip Card Processing Implementation	<u>600</u>
	9,500

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

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<u>Performance and Compliance Audits (Continued)</u>	<u>Future Planned Hours</u>
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
23. Sheriff: Controls over Seized or Forfeited Assets	200
24. Health Care Agency: Behavioral Health Management of Gift Cards for Clients	200
25. Tax Collector and 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
- Health Care Agency: Behavioral Health	
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 and Benefits Compliance	300
33. Assessor: Efficiency of Departmental Processes	300
34. Human Services Agency: PAPG 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. Assessor: Fiscal Processes and Oversight.....	200
40. Health Care Agency: Behavioral Health Rehabilitation Center Contracts.....	300
41. Public Works Agency: Waterworks Districts Charges and Collections	400
- Lake Sherwood Community Services District	
42. Sheriff: Property/Evidence Room Accountability	200
43. General Services Agency: Vendor Adherence to Price Agreement Terms.....	200
44. Health Care Agency: Mental Health Services Act Program Spending	200
45. Health Care Agency: Payroll Incentive Payments	200
46. Public Works Agency: Support for Payments to Contractors.....	200
47. Health Care Agency: Behavioral Health Medi-Cal Site Certification Process	200
48. County Executive Office: Controls over Federal Housing and Urban Development Funds	300
49. County Executive Office and General Services Agency: Required Maintenance Activities	300
50. Health Care Agency: Recovery of Animal Services Shelter Costs from Contract Cities	300
51. Health Care Agency: Allocation of Staff Time to Federal Grants	300

County of Ventura Auditor-Controller's Office
Internal Audit Division
Internal Audit Plan, Fiscal Year 2016-17

<u>Performance and Compliance Audits (Continued)</u>	<u>Future Planned Hours</u>
52. Treasurer-Tax Collector: Internal Controls over Wire Transfers	200
53. Harbor: Costs Funded by Community Facilities District No. 4	<u>200</u>
	12,770
TOTAL FUTURE PLANNED HOURS	<u>37,070</u>