

COUNTY OF VENTURA | CALIFORNIA
OFFICE OF THE AUDITOR-CONTROLLER



**FISCAL YEAR 2024-25
INTERNAL AUDIT PLAN
AND REPORT ON
PRIOR YEAR PERFORMANCE**



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County of Ventura
Office of the Auditor-Controller

FISCAL YEAR 2024-25
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WHO WE ARE AND WHAT WE DO

Internal Audit Mandate and Charter

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.

The purpose, authority, and responsibility of the Internal Audit Division (IAD) was established in an Internal Audit Charter as approved by the Board of Supervisors on August 23, 1994, and most recently amended on June 7, 2022. The County Administrative Policy on *County Auditing* provides additional guidance on the nature of internal audit activities performed by the Auditor-Controller.

Independence and Objectivity

As an elected official, the Auditor-Controller is independent from the County's organizational structure, which allows objective reporting of audit results. The IAD, which operates under the Auditor-Controller in a stand-alone division and is charged with the responsibility to conduct audits, has no direct operational responsibility or authority over the activities audited.

Auditing Standards

The IAD conducts audits as specified under California Government Code § 1236. Specifically, audits are performed in conformance with the *International Standards for the Professional Practice of Internal Auditing (Standards)* and the Code of Ethics promulgated by The Institute of Internal Auditors (The IIA). During Fiscal Year (FY) 2024-25, the IAD will be implementing The IIA's Global Internal Audit Standards, which will replace the current *Standards* and incorporate the Code of Ethics on January 9, 2025.

Internal Audit Strategic Plan

The IAD has developed a Strategic Plan to help achieve our mission, realize our vision, and live up to our values. Following is a summary of the IAD's Strategic Plan for FY 2024-25 through FY 2028-29:

Mission

The IAD, through cooperation with County management, conducts audits and analyses that foster positive change to reduce risk and enhance the economy, efficiency, and effectiveness of County agencies/departments.

Vision

The IAD strives to be recognized as a trusted and proactive partner in promoting a culture of accountability, transparency, and continuous improvement throughout the County organization.

Values

Integrity

Uphold the highest ethical standards, maintain independence, and be objective in all our activities.

Excellence

Commit to quality, continuous learning, and professional development to deliver exemplary services.

Collaboration

Work together with stakeholders to foster open communication, build relationships, and achieve common goals.

Innovation

Embrace technology, data analytics, and industry best practices to enhance the efficiency and effectiveness of audit processes.

Strategic Areas and Goals

Strategic Objectives

Audits

Conduct audits and analyses that foster positive change to reduce risk and enhance the economy, efficiency, and effectiveness of County agencies/departments.

1. Complete value-added audits efficiently and effectively.
2. Complete audits as required by State mandates and as presented in the annual Internal Audit Plan.
3. Plan on conducting audits using a risk-based approach.

Control Self-Assessment

Provide agencies/departments with internal control and Control Self-Assessment guidance, tools, and feedback.

1. Issue updates to Control Self-Assessment Program materials every 3 to 5 years.
2. Provide preliminary feedback on Control Self-Assessment submittals in a timely manner.
3. Validate Control Self-Assessment responses and summarize the Countywide Control Self-Assessment Program results efficiently and effectively.

Employee Fraud Hotline

Responsibly administer the Employee Fraud Hotline.

1. Track all complaints until satisfactorily resolved.

Audit Monitoring

Monitor compliance with audit mandates for special districts and joint powers authorities.

1. Ensure that special districts file audits with the Auditor-Controller in accordance with California Government Code § 26909.
2. Ensure that joint powers authorities file audits with the Auditor-Controller in accordance with California Government Code § 6505.

Training and Development

Train and develop staff to increase competencies and improve performance.

1. Comply with continuing professional education requirements for auditors.
2. Encourage knowledge sharing and staff development.

Effective July 1, 2024, the IAD will no longer be performing the following responsibilities to allow IAD personnel to focus on accomplishing the IAD's mission and main goal of conducting audits:

- The Auditor-Controller's Financial Reporting Division will be responsible for compiling the Schedule of Expenditures of Federal Awards for the County's Single Audit.
- Agencies/departments will be responsible for all aspects of reviewing audit reports of Federal award subrecipients while the Auditor-Controller's Office will be available as a resource as needed.

PRIOR YEAR PERFORMANCE

Accomplishments

During the prior Fiscal Year (FY) 2023-24, the IAD:

- Issued **14 audit reports** containing **35 recommendations** to strengthen areas including contract compliance, employee eligibility for certification pay, and installment payment plans for defaulted property taxes.
- Obtained a **100% agreement** rate with departments to implement recommended corrective actions.
- Identified **\$80,178 in cost savings**/avoidance or revenue enhancement opportunities.
- Handled **59 new issues** identified through the **Employee Fraud Hotline**.
- Continued the **Control Self-Assessment Program** by providing feedback on the one department self-assessment completed during FY 2023-24 and validating the internal controls reported by one department.
- Compiled the **Schedule of Expenditures of Federal Awards** for the County’s FY 2022-23 Single Audit.
- Reviewed **15 audits of Federal award subrecipients** for compliance with audit reporting standards.
- Monitored the audits of approximately **100 special districts and joint powers authorities**.

Exhibit 1 below summarizes several key IAD metrics over the past 3 years.

**EXHIBIT 1
Key IAD Metrics**

	FY 2021-22	FY 2022-23	FY 2023-24
<u>Audit Results</u>			
Number of audit reports issued	9 ^a	13 ^b	14
Number of recommendations made	39 ^a	87 ^b	35
Percentage of recommendations with department agreement	100% ^a	92% ^b	100%
Cost savings/avoidance or revenue enhancement opportunities	\$1,505 ^c	\$439,876	\$80,178 ^c
Number of follow-up audits completed ^d	3	0	3
During follow-up audits, percentage of prior recommendations fully implemented	40%	N/A	56%
<u>Auditor Training and Development</u>			
Percentage of auditors on June 30 who met continuing professional education requirements for the last 2-year reporting period	100%	100%	100%
Percentage of auditors on June 30 with relevant professional certifications (e.g., Certified Internal Auditor)	100%	100%	88%

^a Includes one audit outsourced to external auditors that resulted in 16 recommendations

^b Includes one audit outsourced to external auditors that resulted in 61 recommendations

^c Includes cost savings/recovery from the Employee Fraud Hotline

^d Includes recurring audits that followed-up on prior audit results

Status of Prior Year Internal Audit Plan

In our prior FY 2023-24 Internal Audit Plan, we identified a total of 22 engagements that were either in progress or planned. During the year, we also initiated one Control Self-Assessment validation engagement and added six engagements from our budgeted hours reserve. Exhibit 2 below summarizes the status of each engagement presented in the prior year’s Internal Audit Plan and added during the year.

During FY 2023-24, 13 (45%) of these 29 prior year engagements were completed, which resulted in 14 reports and 35 recommendations. The remaining 16 engagements are in progress, including a Countywide audit and the second phase of a multiphase audit.

EXHIBIT 2 Current Status of Prior Year Internal Audit Plan

Engagements Presented in Prior Year FY 2023-24 Internal Audit Plan and Added during FY 2023-24	Current Status			
	Completed		In Progress	Canceled or Deferred
	Number of Rec- ommendations	Cost Savings		
<u>Engagements in Progress as of July 1, 2023:</u>				
1. Health Care Agency: Control Self-Assessment Validation for Public Health ^a	9	-		
2. Health Care Agency: Follow-Up of Behavioral Health Contracts with Aegis and Western Pacific	2	-		
3. Sheriff: Administration of Fiscal Provisions for Inmate Medical Services Contract 7281	3	\$34,200		
4. Human Services Agency: In-Home Supportive Services Public Authority’s Provider Registry and Enrollment Process	4	-		
5. Tax Collector: Administration of Business License Revenue			✓	
- Resource Management Agency: Limited Procedures			✓	
6. Countywide: Certification Payments to County Employees	2	-		
- Health Care Agency	3	\$30,800		
7. Health Care Agency: Key Internal Controls over Revenue Streams ^b			✓	
8. County Executive Office: Human Resources Practices of the County Executive Office			✓	
9. Tax Collector: Redemptions	2	\$6,405		
10. Information Technology Services: Follow-Up of Virtual Server Backup and Patch Management ^a	3	-		
11. Harbor Department: Management of Boat Slip Inventory	3	-		
12. Information Technology Services: Phishing Mitigation – Technical Controls			✓	
13. Countywide: Cash Handling			✓	
- County Clerk and Recorder			✓	
- Human Services Agency			✓	
- Resource Management Agency			✓	

EXHIBIT 2 (Continued)
Current Status of Prior Year Internal Audit Plan

Engagements Presented in Prior Year FY 2023-24 Internal Audit Plan and Added during FY 2023-24	Current Status			
	Completed		In Progress	Canceled or Deferred
	Number of Recommendations	Cost Savings		
<u>Engagements in Progress as of July 1, 2023 (Continued):</u>				
14. Auditor-Controller: FY 2022-23 Internal Quality Assurance Review of the IAD	0	-		
15. Fire Protection District: Reimbursement for Out-of-County Emergency Assistance			✓	
<u>Mandated/Required Engagements for FY 2023-24:</u>				
16. Treasurer: First Quarter FY 2023-24 Cash Count	0	-		
17. Treasurer: Second Quarter FY 2023-24 Cash Count	0	-		
18. Treasurer: Third Quarter FY 2023-24 Cash Count	0	-		
19. Probation Agency: Management of Juvenile Accounts	4	-		
<u>New Discretionary Engagements for FY 2023-24:</u>				
20. County Executive Office: Administration of Courts Collections Services Agreement			✓	
21. Animal Services: Charges to Contract Cities			✓	
22. Airports: Accounts Receivable			✓	
<u>Control Self-Assessment Validation Initiated during FY 2023-24:</u>				
23. Library			✓	
<u>New Engagements from FY 2023-24 Budgeted Hours Reserve:</u>				
24. Information Technology Services: Data Center Physical Security			✓	
25. Health Care Agency: Picture Archiving and Communication System Logical Access			✓	
26. Auditor-Controller: FY 2023-24 Internal Quality Assurance Review of the IAD			✓	
27. Public Works Agency: Administration of the Franchise Program			✓	
28. Information Technology Services: Follow-Up of Disaster Recovery Plans			✓	
29. General Services Agency: Data Center Physical Security			✓	

^a Report deemed confidential and not subject to public inspection pursuant to California Government Code § 7929.210 and § 7922.000

^b Outsourced to external auditors

Schedule of 5-Year Prior Audit Coverage

As shown in Exhibit 3 below, 20 (80%) out of 25 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 Seventeen (17) (68%) agencies/departments were subject to our audit in the last year alone, with several agencies/departments subject to multiple audits. Of the 12 agencies/departments considered high risk last year, 11 (92%) were subject to our audit.

EXHIBIT 3
Schedule of 5-Year Prior Audit Coverage by Agency/Department

Agency/Department	Number of Engagements in Each Fiscal Year				
	2019-20 ^a	2020-21 ^a	2021-22 ^a	2022-23 ^a	2023-24 ^b
1. Agricultural Commissioner				1	
2. Airports					1
3. Animal Services ^c	1				1
4. Assessor		1			
5. Auditor-Controller	2	1	1	1	2
6. Board of Supervisors					
7. Child Support				1	
8. County Clerk and Recorder			1		1
9. County Counsel					
10. County Executive Office	2	1		2	3
11. District Attorney					
12. Fire Protection District				2	1
13. General Services Agency	1				1
14. Harbor Department	1		1		1
15. Health Care Agency	1	2	1	1	5
16. Human Services Agency ^d		1			2
17. Information Technology Services	1	1			4
18. Library					1
19. Medical Examiner					
20. Probation Agency	1		1		1
21. Public Defender					
22. Public Works Agency	1		1	1	1
23. Resource Management Agency	1				2
24. Sheriff				1	1
25. Treasurer-Tax Collector	3	4	4	3	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

^c New separate County department for FY 2020-21 Risk Assessment

^d The Area Agency on Aging was integrated into the Human Services Agency effective July 1, 2023

Department risk level based on annual risk assessment: ■ High ■ Moderate ■ Low ■ N/A

¹ This does not include contracted financial audits or engagements performed by other governmental entities.

FISCAL YEAR 2024-25 INTERNAL AUDIT PLAN

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 and support the achievement of County objectives, criteria for selecting audits include:

1. Legal mandates and County policy requirements
2. Audit requests (i.e., from Board of Supervisors, County management, Grand Jury, etc.)
3. Risk assessment results
4. Opportunities to improve governance processes, including ethics and information technology governance
5. Financial exposure
6. Potential risk of loss
7. Operating benefit opportunities
8. Changes in operations
9. Date and result of last audit
10. Capabilities of the Internal Audit staff
11. Sensitivity to:
 - Mismanagement
 - Unauthorized use of resources
 - Erroneous reports of data
 - Illegal or unethical acts, including risk of fraud or abuse
 - 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 IAD performs an annual Countywide department risk assessment for audit planning purposes. The department risk assessment identifies, measures, and prioritizes scheduling of potential audits based on each agency/department's level of risk to the County.

Methodology

The department risk assessment performed for the FY 2024-25 Internal Audit Plan was based on the following measurable criteria gathered by the IAD:

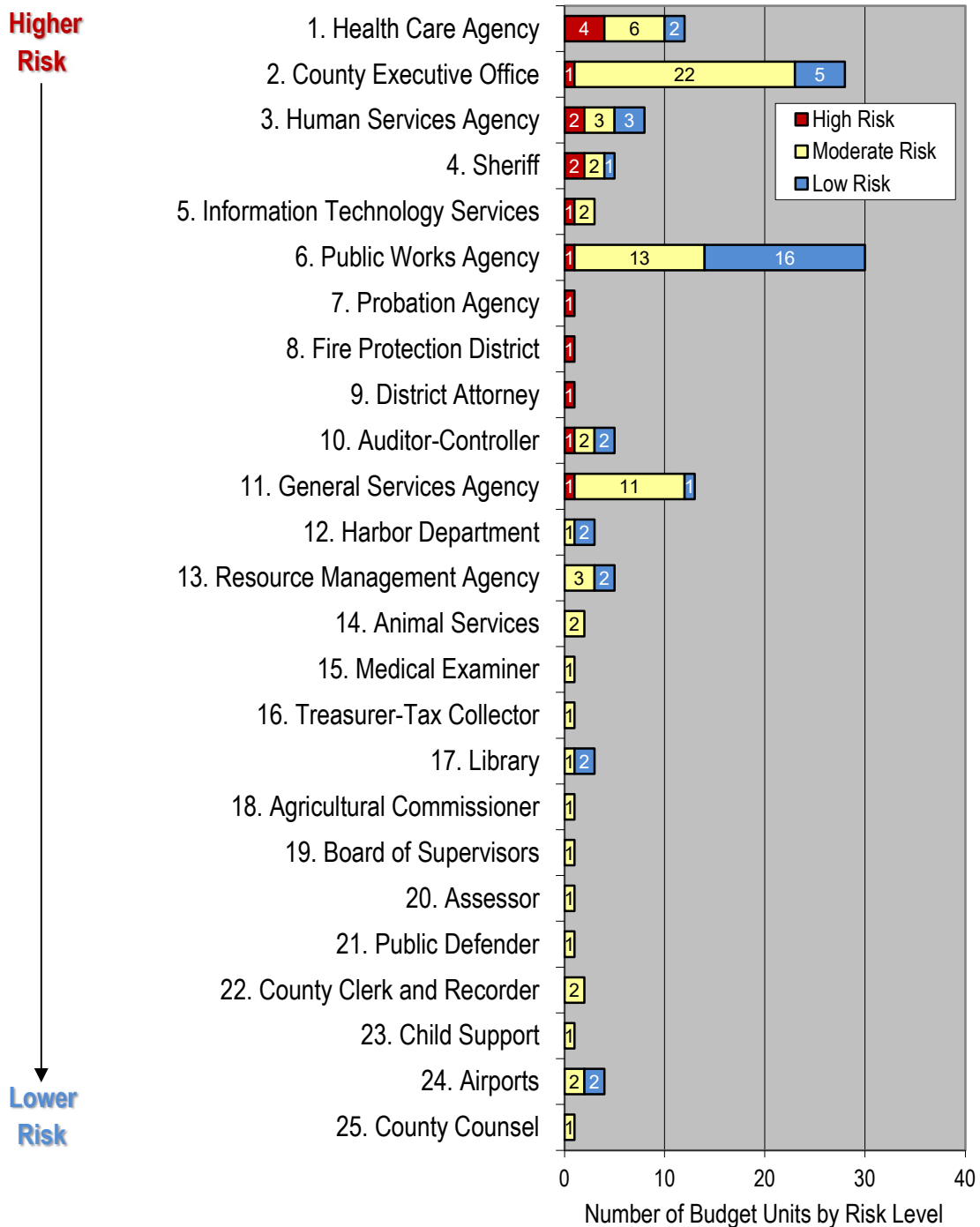
1. Budgeted appropriations
2. Budgeted revenues
3. Full-time equivalent positions
4. Fixed assets - equipment and vehicles only
5. Last audit date
6. Number of audit recommendations
7. Number of audit recommendations without agreement to implement corrective action
8. Need for follow-up audit
9. Participation in the current Control Self-Assessment Program
10. Information systems risk assessment results
11. Number of Single Audit and Management Letter findings
12. Last audited as a Major Program in the Single Audit
13. Number of theft incidents
14. Number of substantiated Hotline issues
15. Number of management concerns expressed
16. Number of audits requested
17. Number of audit needs identified by auditors
18. Significance to accomplishment of Countywide Strategic Plan
19. Number of deputized auditor-controllers
20. Number of outside bank accounts
21. Number of trust funds
22. Three-year appropriation/revenue trends
23. Budget versus actual expenditures (2 prior years)
24. Budget versus actual revenues (2 prior years)

The above criteria were used to rank each division-level budget unit within each agency/department on a scale of 0 to 24 (24 representing highest risk and 0 lowest risk). An overall risk score was then assigned to areas of high (≥ 6.6), moderate (≥ 3.3), and low (< 3.3) risk.

Risk Assessment Results

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 risk assessment. For example, the Health Care Agency's Ventura County Medical Center budget unit was rated the highest risk at 13.1 on the 24-point scale, placing the Health Care Agency at the top of the risk assessment.

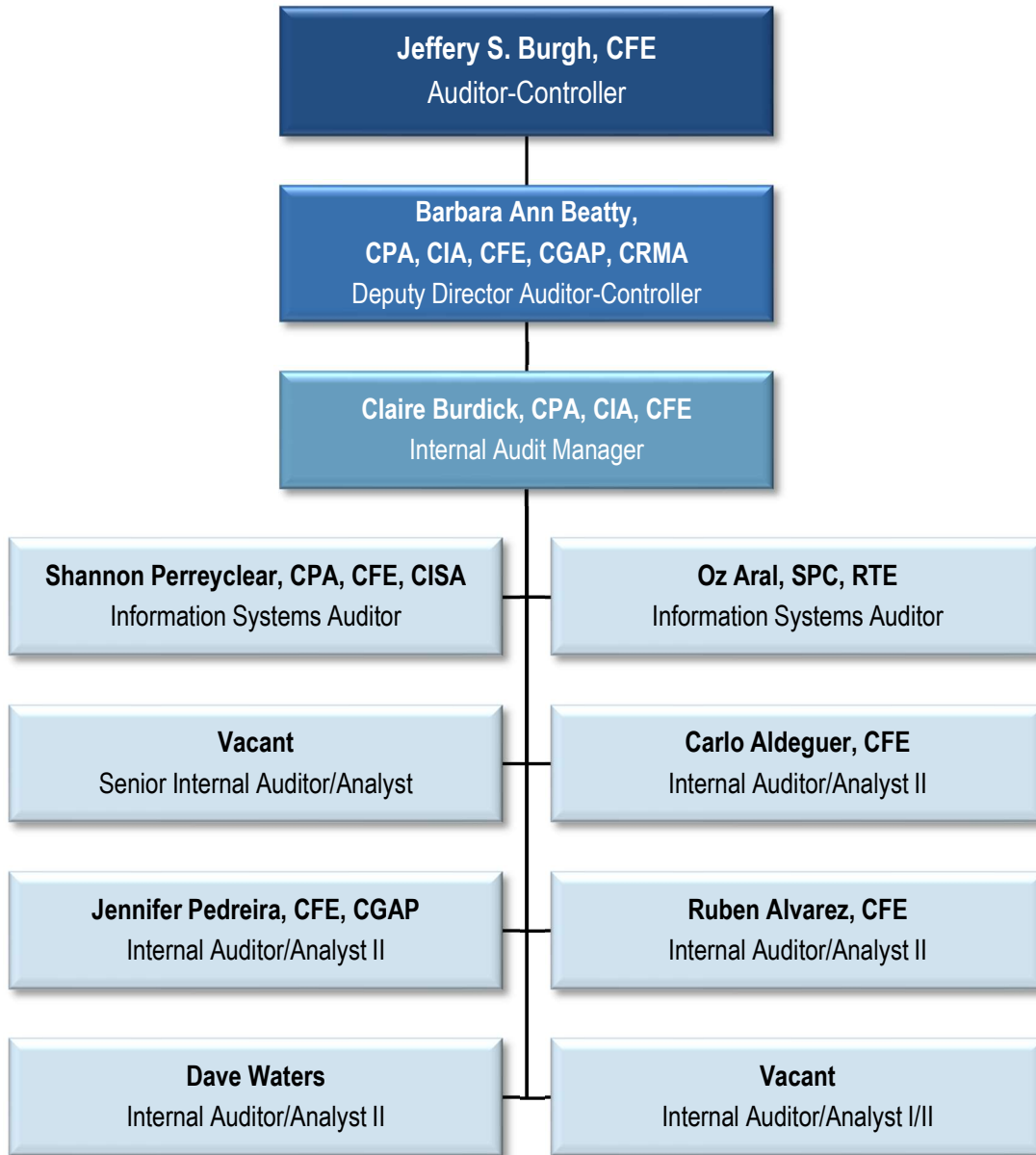
EXHIBIT 4
Agencies/Departments by Risk Level



Division Organization Chart

The following organization chart represents Internal Audit staff resources as of July 1, 2024.

EXHIBIT 5 IAD Organization Chart



Credential Legend

CFE Certified Fraud Examiner	CGAP Certified Government Auditing Professional	CIA Certified Internal Auditor	CISA Certified Information Systems Auditor	CPA Certified Public Accountant
CRMA Certification in Risk Management Assurance	RTE Certified Scaled Agile Framework Release Train Engineer	SPC Certified Scaled Agile Framework Practice Consultant		

Internal Audit Resources

The IAD has been authorized a budget of \$1,642,606 for FY 2024-25 that covers the human and technological resources necessary to complete the Internal Audit Plan. Necessary human resources are described below while technological resources include electronic working papers and data analysis tools.

Exhibit 6 below shows the number of budgeted positions for the IAD for FY 2024-25.

EXHIBIT 6 Budgeted Positions

<u>Position</u>	<u>Authorized for FY 2024-25</u>	<u>Filled as of July 1, 2024</u>
Deputy Director Auditor-Controller ^a	1.0	1.0
Internal Audit Manager ^a	1.0	1.0
Information Systems Auditor	2.0	2.0
Senior Internal Auditor/Analyst	1.0	0.0
Internal Auditor/Analyst II	5.0	4.0
Internal Auditor/Analyst I	<u>0.0</u>	<u>0.0</u>
TOTAL	<u>10.0</u>	<u>8.0</u>

^a Supervisory hours are not incorporated into budgeted direct hours in Exhibit 7 below

Exhibit 7 below shows the number of direct audit and project hours anticipated for FY 2024-25.

EXHIBIT 7 Budgeted Direct Hours

<u>Position</u>	<u>Expected Number of Auditors</u>		<u>Hours Available per Auditor^a</u>		<u>Direct Time Goal per Auditor</u>		<u>Direct Hours Budgeted</u>
Information Systems Auditor	2.0	x	1,740	x	70%	=	2,436
Senior Internal Auditor/Analyst ^b	1.0	x	435	x	70%	=	305
Internal Auditor/Analyst II ^c	5.0	x	1,740	x	70%	=	<u>6,090</u>
TOTAL							<u>8,831</u>

^a Based on 2,080 full-time hours less average leave accruals of 340 hours, or 1,740 hours

^b Senior Internal Auditor/Analyst vacancy is anticipated to be filled by March 31, 2025; hours available are prorated at 25%

^c One Internal Auditor/Analyst II vacancy is anticipated to be filled on July 8, 2024; hours available are not prorated

Indirect project time (30% of hours available per auditor) is planned to be spent on IAD internal projects and routine administrative functions, including continuing professional education and staff meetings.

Planned Engagements

The following engagements are planned to be initiated and/or completed during FY 2024-25 to support the evaluation and improvement of the County’s governance, risk management, and control processes. The total planned hours equal the direct hours budgeted in Exhibit 7 on the previous page.

While not all high-risk departments may be subject to audit in FY 2024-25 due to financial and human resource constraints, criteria has been established to ensure a reasonable level of high-risk coverage.

The Internal Audit Plan must be dynamic. Therefore, the list of engagements below may require update in response to changes in the County’s risks, operations, programs, systems, controls, and organizational culture. Significant updates will result in reissuance of the Internal Audit Plan.

<u>Engagements in Progress as of July 1, 2024</u>	<u>FY 2024-25 Planned Hours</u>
1. Tax Collector: Administration of Business License Revenue.....	150
- Resource Management Agency: Limited Procedures	75
2. Health Care Agency: Key Internal Controls over Revenue Streams ²	10
3. County Executive Office: HR Practices of the County Executive Office.....	10
4. Information Technology Services: Phishing Mitigation – Technical Controls	40
5. Countywide: Cash Handling	100
- County Clerk and Recorder.....	100
- Human Services Agency.....	190
- Resource Management Agency.....	100
6. Fire Protection District: Reimbursement for Out-of-County Emergency Assistance	1
7. County Executive Office: Administration of Courts Collections Services Agreement.....	133
8. Airports: Accounts Receivable.....	300
9. Information Technology Services: Data Center Physical Security	380
10. Health Care Agency: Picture Archiving and Communication System Logical Access	400
11. Library: Control Self-Assessment Validation.....	100
12. Auditor-Controller: FY 2023-24 Internal Quality Assurance Review of the IAD	74
13. Public Works Agency: Administration of the Franchise Program.....	250
14. Information Technology Services: Follow-Up of Disaster Recovery Plans	450
15. General Services Agency: Data Center Physical Security.....	375
16. Animal Services: Charges to Contract Cities	<u>600</u>
	3,838

Mandated/Required Engagements/Projects for FY 2024-25

1. Treasurer: Quarterly Cash Counts.....	360
2. Control Self-Assessment	400
3. Employee Fraud Hotline	600

² Audit has been outsourced to external auditors.

<u>Mandated/Required Engagements/Projects for FY 2024-25 (Continued)</u>	<u>FY 2024-25 Planned Hours</u>
4. Monitoring Special Districts and Joint Powers Authorities	40
5. Board Letter Review	10
6. FY 2019-20 through FY 2023-24 External Quality Assurance Review of the IAD	20
7. Information Technology Risk Assessment/Audit Plan.....	80
8. Data Analysis Project	<u>200</u>
	1,710
<u>New Discretionary Engagements for FY 2024-25</u>	
1. County Executive Office: Disability Retirement Procedures	500
2. Health Care Agency: Follow-Up of Certification Payments to Employees	200
3. Public Works Agency: Change in Director	300
4. Health Care Agency: Data Center Physical Security	600
5. Countywide: Agency Backup and Restore Testing Procedures.....	800
6. Reserve for Requested Engagements ³	<u>883</u>
	3,283
TOTAL FY 2024-25 PLANNED HOURS	<u>8,831</u>

³ Reserve is budgeted at approximately 10% of direct hours budgeted.

Future Potential Audit Subjects

The following have been identified as potential audit subjects to be pursued in future years as IAD staff resources allow. This list is used during the annual audit planning process for the purpose of assisting the Auditor-Controller in identifying audit subjects to consider bringing forward to the current year’s planned discretionary engagements.

<u>Performance Audits</u>	<u>Future Planned Hours</u>
<u>Airports</u>	
1. Lease Administration	300
<u>Animal Services</u>	
1. Recovery of Animal Services Shelter Costs from Contract Cities	300
2. Software Database for Inventory of Pharmaceuticals, Microchips, and License Tags.....	300
<u>Assessor</u>	
1. Efficiency of Departmental Processes	300
2. Fiscal Processes and Oversight	200
3. Property Tax Exemptions	300
<u>Auditor-Controller</u>	
1. Auditor-Controller and Tax Collector: Property Tax Refund Process.....	200
<u>Board of Supervisors</u>	
1. Credit Card Purchases	160
<u>County Clerk and Recorder</u>	
1. Elections: Volunteer and Polling Place Training and Procedures	200
2. Elections: Ballot Counting Process and Results Certification Process	300
3. Land Information Records Management System Services	200
<u>County Executive Office</u>	
1. Management of Workers’ Compensation and 4850 Employee Benefits	300
2. Effectiveness of Labor Relations and Risk Management.....	200
3. County Ethics Program.....	200
4. Auditable Savings from Lean Six Sigma.....	200
5. Enterprise Risk Management	300
6. Effectiveness and Efficiency of SIRE Agenda System.....	300
7. Health Insurance Premium Payments	200
8. Human Resources Performance	300
- Health Care Agency: Behavioral Health	
9. Human Resources and Benefits Compliance	300
10. Oversight/Reporting on Departmental Corrective Actions	300
11. Farmworker Housing Program.....	200

<u>Performance Audits (Continued)</u>	<u>Future Planned Hours</u>
<u>County Executive Office (Continued)</u>	
12. Controls over Federal Housing and Urban Development Funds	300
13. County Executive Office and General Services Agency: Required Maintenance Activities	300
14. Knoll Drive Homeless Shelter Funding Process and Costs	300
15. Administration of the Cannabis Business License Program	300
<u>Countywide</u>	
1. Foster/Group Home Contracts.....	800
- Human Services Agency	
2. Subrecipient Contract Monitoring	800
- County Executive Office	
- Human Services Agency	
3. Grant and Subvention Management.....	800
- Human Services Agency: Area Agency on Aging	
4. Administration of Trust Funds.....	300
- County Clerk and Recorder	
- District Attorney	
- Human Services Agency: Foster Care Trust Funds	
- Sheriff: Inmate Welfare Trust Funds	
5. Revolving Loan Program Administration.....	300
- County Executive Office	
- Human Services Agency	
6. Capital Projects Administration.....	500
- Ventura County Integrated Justice Information System	
- Other Information Technology Projects	
7. Year-End Spending	300
8. Efficiency and Cost Effectiveness of Personnel Practices	
A. Decentralizing Hiring and Departmental Personnel Representatives' Responsibilities	500
- Sheriff	
- Health Care Agency: Ventura County Medical Center (VCMC)	
B. Use of Information Technology Services Versus Departmental In-House Staff	300
- County Clerk and Recorder	
9. Fixed Asset Accountability.....	800
10. Inventory Procurement and Accountability	800
- Health Care Agency	
- Sheriff: Food Services	
- General Services Agency: Central Services	
11. Appropriate Use of Waiver of Bid Requirements	300
- Information Technology Services	
- Human Services Agency	
12. Management of Public Safety Overtime	600

<u>Performance Audits (Continued)</u>	<u>Future Planned Hours</u>
<u>Countywide (Continued)</u>	
13. Services Provided for and Resultant Charges to Independent Entities.....	500
- Public Works Agency	
- Information Technology Services	
14. Dependent Eligibility for Health Care Benefits.....	600
15. Collection Agency Contracts.....	600
16. Achievement of Countywide Strategic Plan.....	600
17. Appropriateness of Budgeted Revenue Levels.....	600
- Tobacco Settlement Program	
- Treasurer-Tax Collector	
18. Compliance with County Contracting Requirements	600
19. Employee Reclassifications and Flexible Merit Increases	200
20. Deferred Maintenance Costs for County Assets.....	400
21. Appropriateness of Using Contractors Versus In-House County Staff.....	300
- Human Services Agency	
22. Cost Effectiveness of Contracted Services.....	300
- Human Services Agency	
23. Health Insurance Portability and Accountability Act (HIPAA) Privacy Rule Compliance.....	600
- Human Services Agency: Public Administrator	
- Health Care Agency: Public Guardian	
<u>Fire Protection District</u>	
1. Staffing	400
<u>General Services Agency</u>	
1. Fleet Services Performance and Charges to Departments.....	300
2. Contract Renewal Process	200
3. Vendor Adherence to Price Agreement Terms.....	200
4. General Services Agency and County Executive Office: Required Maintenance Activities	300
5. Surplus Property Program Follow-Up	400
6. Job Order Contracting	400
7. Progress on Fleet Reduction and Meeting the Future Electric Vehicle Mandate	400
<u>Harbor Department</u>	
1. Costs Funded by Community Facilities District No. 4	200
<u>Health Care Agency</u>	
1. VCMC Allocations and Satellite Clinics.....	250
2. Ventura County Health Care Plan Rates and Costs	200
3. Controls over Women, Infants, and Children Program	200
4. Behavioral Health Management of Gift Cards for Clients	200
5. Behavioral Health Fiscal and Staff Management.....	300
6. VCMC Accounts Payable	200

<u>Performance Audits (Continued)</u>	<u>Future Planned Hours</u>
<u>Health Care Agency (Continued)</u>	
7. VCMC Collections	250
8. VCMC Hospital Replacement Wing Project Contract Compliance.....	300
9. Behavioral Health Rehabilitation Center Contracts.....	300
10. Mental Health Services Act Program Spending.....	200
11. Behavioral Health Medi-Cal Site Certification Process	200
12. Allocation of Staff Time to Federal Grants.....	300
13. Behavioral Health Contracts with Mental Health Service Providers.....	800
14. Patient Billing Department	300
15. Electronic Tracking of Contracts.....	300
16. Behavioral Health Controls over Mental Health Service Provider Costs.....	400
17. 340B Drug Pricing Program Compliance.....	250
18. Allocation of Costs Across Health Care Agency Budget Units.....	300
19. Reconciliation of Cerner Revenue to the Ventura County Financial Management System	300
20. Public Guardian Internal Controls and Caseload Management.....	300
<u>Human Services Agency</u>	
1. Not-for-Profit Contracting.....	200
2. Public Administrator Internal Controls and Caseload Management.....	300
3. Area Agency on Aging Fiscal Processes and Oversight.....	300
<u>Public Works Agency</u>	
1. Uniform Construction Cost Accounting.....	160
2. Integrated Waste Management: Administration of Recycling Programs.....	200
3. Application of Special Assessments	200
- Watershed Protection District	
4. Waterworks Districts Charges and Collections	400
- Waterworks District 38 Lake Sherwood	
5. Support for Payments to Contractors	200
<u>Resource Management Agency</u>	
1. Environmental Health Operations.....	200
2. Hazardous Material Inspections and Billings	300
<u>Sheriff</u>	
1. Charging of Imprisonment and Transportation Costs (GC 36903 and 26747).....	200
2. Controls over Seized or Forfeited Assets	200
3. Property/Evidence Room Accountability.....	200
<u>Treasurer-Tax Collector</u>	
1. Tax Collector and Auditor-Controller: Property Tax Refund Process.....	200
2. Internal Controls over Wire Transfers.....	<u>200</u>
	31,270

<u>Information Technology Audits</u>	<u>Future Planned Hours</u>
1. Artificial Intelligence Governance	800
2. Asset Management	
A. Desktops/Laptops	800
B. Mobile Devices.....	800
- Human Services Agency	
- Probation Agency	
C. Network Connected Medical Devices	300
D. Servers and Network Devices.....	800
3. Badge Access	300
4. Change Management.....	300
5. Continuity of Operations Plan (COOP).....	800
6. Cybersecurity Risk Transfer and Mitigation Strategies	300
7. Data Lifecycle Management	
A. Accela	300
B. Labor Collection and Billing (LCAB).....	300
C. Ventura County Financial Management System (VCFMS)	300
D. Ventura County Human Resources/Payroll System (VCHRP).....	300
8. Disaster Recovery – Backup and Recovery Management.....	300
9. Disaster Recovery Plans – Countywide Administration	800
10. Efficiency Improvement	300
11. End User Computing Device Assessment.....	300
12. Europay, Mastercard, and Visa (EMV) Transaction Compliance	800
13. Firewall Policy.....	300
14. Information Technology Governance Follow-Up.....	300
15. Legacy System Review	300
16. Logical Access Review	
A. Accela	300
B. Geographic Information Systems (GIS)	300
C. LCAB	300
D. Microsoft Outlook.....	300
E. ServiceNow.....	300
F. VCFMS	300
G. VCHRP	300
H. Water and Sanitation Supervisory Control and Data Acquisition (SCADA) System.....	300
17. Patch Management	300
18. Payment Card Industry (PCI) Data Security Standards.....	800
19. Penetration/Vulnerability Test Result Validation	300
20. Phishing Mitigation: Security Awareness Training and Testing	300
21. Post Implementation Reviews	300

<u>Information Technology Audits (Continued)</u>	<u>Future Planned Hours</u>
22. Privileged Access Review.....	300
23. Review of Active Directory.....	300
24. Security Incident Management and Intrusion Detection/Prevention System.....	300
25. Software Licensing Validation.....	800
26. Systems Development Lifecycle.....	300
27. User Access Review	
A. GIS.....	300
B. VCFMS	300
C. VCHRP	300
28. Vendor Management.....	800
29. Video Conferencing Service Contracts.....	800
30. Virtual Server Use	300
31. Website and County Social Media Review	<u>800</u>
	19,800
TOTAL FUTURE PLANNED HOURS	<u>51,070</u>