AGENDA ITEM 39

COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER

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WENDY L. WATANABE
AUDITOR-CONTROLLER

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AUDIT DIVISION
350 S. FIGUEROA ST., 8TH FLOOR
LOS ANGELES, CA 90071

July 15, 2011

TO: Audit Committee

FROM: Robert Campbell, Acting Chief
Audit Division

SUBJECT: **PROPOSED FISCAL YEAR 2011-12 AUDIT PLAN**

Attached for your review and approval is our proposed Fiscal Year 2011-2012 Audit Plan (Plan). The Plan shows audits we are currently working on as "Active Assignments", and audits we plan to begin in FY 2011-12 as "Proposed Assignments". The Plan also includes a category of "Mandated Audits" that are required by State or federal rules, County Code, Board or Audit Committee instructions or contract requirements.

Attachment 1 lists the audits by assignment source. Attachment II lists the audits by billing type and cost for each department. The major sources of planned audits are:

Federal, State and County Code requirements
Board and Audit Committee policy and/or instructions
Contract requirements
Our assessment of financial/operational risk
Requests from County departments

The Mandated Audits includes the Procurement and Payroll/Personnel audits that were indentified in our risk assessments, and were scheduled based on audit plans approved by the Board and the Audit Committee.

It should be noted that, while the Plan includes all of our Proposed Assignments, we recognize that we will probably not be able to start all of these audits, because of unexpected, higher priority assignments and other changes during the year.

We look forward to discussing the proposed Audit Plan at this month's Audit Committee meeting.

Please call me at (213) 253-0101 if you have any questions.

RGC:MP:KVO:pv

Attachments

c: Wendy L. Watanabe, Auditor-Controller

COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER, AUDIT DIVISION
350 S. FIGUEROA ST., 8TH FLOOR
LOS ANGELES, CA 90071

AUDIT PLAN FISCAL YEAR 2011-2012
AUDITS BY ASSIGNMENT SOURCE

Source: FEDERAL, STATE AND COUNTY CODE REQUIREMENTS

	TYPE	CONDUCTED BY
Audit Standards		
Active Assignment		
Audit Division Peer Review Auditor-Controller	Peer Review	Internal
Proposed Assignment		
Audit Reco Status and Follow-Up Reviews Various Departments	Compliance	Internal
Countywide Audit Risk Assessment All Departments	Special	Internal
Countywide IT Risk Assessment All Departments	Special	Internal
Risk Management Chief Executive Office	Fiscal/Program	Internal
Fiscal Reviews		
Active Assignment		
Annual Report on Revolving Funds/Revolving Cash Trust Funds Various Departments	Special	Internal
County Treasury Annual and Quarterly Audits Treasurer & Tax Collector	Financial	Internal
County Treasury Cash Counts Treasurer & Tax Collector	Financial	Internal
User Utility Tax Audits Treasurer & Tax Collector	Fiscal	Internal
Proposed Assignment		
CHP FY 10-11 Contract Audit Health Services	Fiscal	Internal
Contract Provider Financial Compliance Audits Public Social Services	Fiscal/Compliance	Master Agreement
Flood Control District Audit	Financial	Master Agreement

AUDIT PLAN FISCAL YEAR 2011-2012
AUDITS BY ASSIGNMENT SOURCE

Source: FEDERAL, STATE AND COUNTY CODE REQUIREMENTS

	TYPE	CONDUCTED BY
Public Works		
Inmate Welfare Fund Audit	Fiscal	Master Agreement
Sheriff's		
Special District Audits - Government Code 26909	Financial	Internal
Special Funds/Special Districts		
Substance Abuse Prevention and Control Program Audit	Compliance	Internal
Public Health		

AUDIT PLAN FISCAL YEAR 2011-2012
AUDITS BY ASSIGNMENT SOURCE

Source: BOARD OF SUPERVISORS

	TYPE	CONDUCTED BY
Active Assignment		
Audit Reco Status and Follow-Up Reviews Various Departments	Special	Internal
Board IT Policy Audit Health Services	IT	Internal
Board Requests and Special Investigations Various Departments	Special	Internal
Cell Phone Use and Policy Compliance Audits Mental Health Public Health	Special	Internal
Commission on HIV Sunset Review Public Health	Special	Internal
E-Commerce Readiness Group All Departments	IT	Internal
Overtime Monitoring Sheriff's	Compliance	Internal
Parks & Recreation Commission Sunset Review Parks & Recreation	Special	Internal
Payroll and Personnel Review District Attorney	Compliance	Internal
Procurement Review Child Support Services Mental Health Public Works	Compliance	Internal
Prop A Contract Reviews, including Sample Contracts Under $1 Million Various Departments	Special	Internal
Proposed Assignment		
Board IT Policy Audit Public Social Services	IT	Internal
Cell Phone Use and Policy Compliance Audits District Attorney Fire Department Probation Sheriff's	Special	Internal

AUDIT PLAN FISCAL YEAR 2011-2012
AUDITS BY ASSIGNMENT SOURCE

Source: BOARD OF SUPERVISORS

	TYPE	CONDUCTED BY
Citizen's Economy and Efficiency Commission Sunset Review Board Of Supervisors	Special	Internal
Commission on Insurance Sunset Review Board Of Supervisors	Special	Internal
Community Advisory Committee Sunset Review Chief Executive Office	Special	Internal
Historical Landmarks & Records Commission Sunset Review Board Of Supervisors	Special	Internal
Labor-Management Advisory Committee Sunset Review Chief Executive Office	Special	Internal
Payroll and Personnel Review Agricultural Commissioner/Weights & Measures Chief Executive Office Community and Senior Services Parks & Recreation Public Library Public Works	Compliance	Internal
Physician Timekeeping 2nd Follow-Up (FY 2010-11) Health Services	Special	Internal
Policy Roundtable for Child Care Sunset Review Chief Executive Office	Special	Internal
Procurement Review Assessor Fire Department	Compliance	Internal
Quality and Productivity Commission Sunset Review Chief Executive Office	Special	Internal
Secured Property Tax System Audit Assessor	IT	Internal
Sybil Brand Commission Sunset Review Board Of Supervisors	Special	Internal

AUDIT PLAN FISCAL YEAR 2011-2012
AUDITS BY ASSIGNMENT SOURCE

Source: AUDITOR-CONTROLLER

	TYPE	CONDUCTED BY
Active Assignment		
A-C Master Agreement Administration Various Departments	Financial/Complian	Internal
Accounts Receivables Review Sheriff's	Fiscal	Internal
Affinity System Review Health Services	IT/Fiscal	Internal
ARRA Grant/Compliance Audit Children & Family Services	Compliance	Internal
Audit Staff Training Auditor-Controller	Special	Internal
Continuous Controls Monitoring All Departments	IT	Internal
Contract City Billing Rates Review Sheriff's	Fiscal/Compliance	Internal
Contracting Review Community and Senior Services Public Social Services	Compliance	Internal
County Fiscal Manual Administration and Technical Assistance All Departments	Financial/Complian	Internal
CSS 2010-11 Area Agency on Aging Programs Fiscal Monitoring Community and Senior Services	Financial/Complian	Internal
eCAPS Assistance All Departments	IT	Internal
Health Services Carryover Audits Health Services	Various	Internal
Operations Review Registrar Recorder/County Clerk	Fiscal	Internal
Optical Archive Assistance All Departments	Compliance	Internal
Technical Assistance All Departments	Special	Internal
Trust Fund Review Mental Health	Fiscal	Internal
Workers' Compensation TPA Follow-Up Review	Compliance	Internal

AUDIT PLAN FISCAL YEAR 2011-2012
AUDITS BY ASSIGNMENT SOURCE

Source: AUDITOR-CONTROLLER

	TYPE	CONDUCTED BY
Chief Executive Office		
Proposed Assignment		
Accounts Receivable and Cash Controls Mental Health	Fiscal	Internal
ARRA Grant/Compliance Audit Health Services Public Health	Compliance	Internal
Audit Settlement Review Community and Senior Services	Special	Internal
Cash Controls Review Parks & Recreation	Compliance	Internal
Central Purchasing Audit Internal Services	Management	Internal
Commitments, Accruals and Trust Audits Coroner Probation Registrar Recorder/County Clerk	Compliance	Internal
Contract Monitoring Health Services	Management	Internal
Contracting Review Child Support Services Probation	Compliance	Internal
Early Screening & Treatment Program (EPSDT) Billing Review Mental Health	Fiscal	Internal
eCAPS Data Analysis All Departments	IT	Internal
Electronic Benefit Transfer (EBT) Review Public Social Services	Fiscal	Internal
ER Patient Delays Health Services	Compliance	Internal
GAIN Transportation Payments Public Social Services	Fiscal	Internal
HIPPA Compliance/Controls Health Services	Compliance	Internal
HMMS Interface Review Health Services	IT	Internal

AUDIT PLAN FISCAL YEAR 2011-2012
AUDITS BY ASSIGNMENT SOURCE

Source: AUDITOR-CONTROLLER

	TYPE	CONDUCTED BY
ICCP Monitoring, Follow-Up and Technical Assistance All Departments	Management	Internal
IHSS Provider Monitoring Public Social Services	Compliance	Internal
Management Audit Follow-up Coroner	Audit Standards	Internal
MAPAS Follow-Up Sheriff's	IT	Internal
Medical Licensing/Program Accreditation Health Services	Compliance	Internal
Medi-Cal Service Billings Mental Health	Fiscal	Internal
Public Administrator Operations Review Treasurer & Tax Collector	Program	Internal
Public Guardian Operations Review Mental Health	Fiscal	Internal
Recovery Audit Contractors Oversight Health Services	Compliance	Internal
Repayments Audit Public Social Services	IT	Internal
Revenue and Collections Audits Animal Care And Control Sheriff's	Financial/Complian	Internal
Sheriff Fixed Assets Inventory Sheriff's	Compliance	Internal
Stage 1 Child Care Program Review Public Social Services	Program	Internal
State Audit Follow-Up Child Support Services	Compliance	Internal
Transportation Assistance Payments and Controls Children & Family Services	Fiscal	Internal
Utility Payment Application/Payment Processing Review Public Works	Compliance	Internal

AUDIT PLAN FISCAL YEAR 2011-2012
AUDITS BY ASSIGNMENT SOURCE

Source: DEPARTMENT

	TYPE	CONDUCTED BY
Active Assignment		
CDE Financial Audit 11-12 Children & Family Services	Compliance	Master Agreement
CEO - Office of Recovery Auditor-Controller	Special	Internal
Concessionaire Revenue Agreement Compliance Audits Parks & Recreation	Financial	Internal
Contract Invoicing System Review Public Social Services	IT	Internal
Group Home/ FFA Fiscal Audits Children & Family Services	Fiscal	Internal
RPOSD Proposition A Grants Compliance Audits Parks & Recreation	Financial	Master Agreement
Strategic Financial Plan Public Library	Fiscal	Master Agreement
Proposed Assignment		
Olive View Research Studies Billing Review Health Services	Compliance	Internal
Sativa Water District - Financial Audits Special Funds/Special Districts	Financial	Internal

COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER, AUDIT DIVISION

350 S. FIGUEROA ST., 8TH FLOOR
LOS ANGELES, CA 90071

AUDIT PLAN FISCAL YEAR 2011-2012
AUDITS BY BILLING TYPE AND COST

IFT-SUBVENED

	COST	TYPE	SOURCE	CONDUCTED BY
Child Support Services	$109,663			
ACTIVE ASSIGNMENTS				
Audit Reco Status and Follow-Up Reviews		Special	Board	Internal
Continuous Controls Monitoring		IT	Auditor-Controller	Internal
eCAPS Assistance		IT	Auditor-Controller	Internal
Technical Assistance		Special	Auditor-Controller	Internal
Procurement Review		Compliance	Board	Internal
PROPOSED ASSIGNMENTS				
Contracting Review		Compliance	Auditor-Controller	Internal
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
State Audit Follow-Up		Compliance	Auditor-Controller	Internal
Countywide Audit Risk Assessment		Special	Audit Standards	Internal
Children & Family Services	$1,241,525			
ACTIVE ASSIGNMENTS				
Group Home/ FFA Fiscal Audits		Fiscal	Department	Internal
ARRA Grant/Compliance Audit		Compliance	Auditor-Controller	Internal
CDE Financial Audit 11-12		Compliance	Department	Master Agreement

AUDIT PLAN FISCAL YEAR 2011-2012
AUDITS BY BILLING TYPE AND COST

IFT-SUBVENED	COST	TYPE	SOURCE	CONDUCTED BY
Continuous Controls Monitoring		IT	Auditor-Controller	Internal
Audit Reco Status and Follow-Up Reviews		Special	Board	Internal
Technical Assistance		Special	Auditor-Controller	Internal
eCAPS Assistance		IT	Auditor-Controller	Internal
PROPOSED ASSIGNMENTS				
Audit Reco Status and Follow-Up Reviews		Compliance	Audit Standards	Internal
Transportation Assistance Payments and Controls		Fiscal	Auditor-Controller	Internal
Countywide Audit Risk Assessment		Special	Audit Standards	Internal
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
Community and Senior Services	$203,423			
ACTIVE ASSIGNMENTS				
Audit Reco Status and Follow-Up Reviews		Special	Board	Internal
Continuous Controls Monitoring		IT	Auditor-Controller	Internal
eCAPS Assistance		IT	Auditor-Controller	Internal
Technical Assistance		Special	Auditor-Controller	Internal
Contracting Review		Financial/Compliance	Auditor-Controller	Internal
CSS 2010-11 Area Agency on Aging Programs Fiscal Monitoring		Financial/Compliance	Auditor-Controller	Internal
PROPOSED ASSIGNMENTS				
Payroll and Personnel Review		Compliance	Board	Internal
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
Countywide Audit Risk Assessment		Special	Audit Standards	Internal
Audit Settlement Review		Special	Auditor-Controller	Internal

AUDIT PLAN FISCAL YEAR 2011-2012
AUDITS BY BILLING TYPE AND COST

IFT-SUBVENED

	COST	TYPE	SOURCE	CONDUCTED BY
Health Services	$1,391,503			
ACTIVE ASSIGNMENTS				
Board IT Policy Audit		IT	Board	Internal
Affinity System Review		IT/Fiscal	Auditor-Controller	Internal
Continuous Controls Monitoring		IT	Auditor-Controller	Internal
Audit Reco Status and Follow-Up Reviews		Special	Board	Internal
eCAPS Assistance		IT	Auditor-Controller	Internal
Health Services Carryover Audits		Various	Auditor-Controller	Internal
PROPOSED ASSIGNMENTS				
ER Patient Delays		Compliance	Auditor-Controller	Internal
Medical Licensing/Program Accreditation		Compliance	Auditor-Controller	Internal
CHP FY 10-11 Contract Audit		Fiscal	State	Internal
HIPPA Compliance/Controls		Compliance	Auditor-Controller	Internal
Recovery Audit Contractors Oversight		Compliance	Auditor-Controller	Internal
Physician Timekeeping 2nd Follow-Up (FY 2010-11)		Special	Board	Internal
Olive View Research Studies Billing Review		Compliance	Department	Internal
Contract Monitoring		Management	Auditor-Controller	Internal
Countywide Audit Risk Assessment		Special	Audit Standards	Internal
ARRA Grant/Compliance Audit		Compliance	Auditor-Controller	Internal
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
HMMS Interface Review		IT	Auditor-Controller	Internal
Mental Health	$569,676			

AUDIT PLAN FISCAL YEAR 2011-2012
AUDITS BY BILLING TYPE AND COST

IFT-SUBVENED

	COST	TYPE	SOURCE	CONDUCTED BY
ACTIVE ASSIGNMENTS				
A-C Master Agreement Administration		Program	Auditor-Controller	Master Agreement
Cell Phone Use and Policy Compliance Audits		Special	Board	Internal
Procurement Review		Compliance	Board	Internal
Continuous Controls Monitoring		IT	Auditor-Controller	Internal
Trust Fund Review		Fiscal	Auditor-Controller	Internal
Audit Reco Status and Follow-Up Reviews		Special	Board	Internal
eCAPS Assistance		IT	Auditor-Controller	Internal
Technical Assistance		Special	Auditor-Controller	Internal
PROPOSED ASSIGNMENTS				
Early Screening & Treatment Program (EPSDT) Billing Review		Fiscal	Auditor-Controller	Internal
Accounts Receivable and Cash Controls		Fiscal	Auditor-Controller	Internal
Public Guardian Operations Review		Fiscal	Auditor-Controller	Internal
Countywide Audit Risk Assessment		Special	Audit Standards	Internal
Medi-Cal Service Billings		Fiscal	Auditor-Controller	Internal
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
Public Health	$38,003			
ACTIVE ASSIGNMENTS				
Cell Phone Use and Policy Compliance Audits		Special	Board	Internal
Continuous Controls Monitoring		IT	Auditor-Controller	Internal
Audit Reco Status and Follow-Up Reviews		Special	Board	Internal
eCAPS Assistance		IT	Auditor-Controller	Internal

AUDIT PLAN FISCAL YEAR 2011-2012
AUDITS BY BILLING TYPE AND COST

IFT-SUBVENED

	COST	TYPE	SOURCE	CONDUCTED BY
PROPOSED ASSIGNMENTS				
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
Countywide Audit Risk Assessment		Special	Audit Standards	Internal
ARRA Grant/Compliance Audit		Compliance	Auditor-Controller	Internal
Substance Abuse Prevention and Control Program Audit		Compliance	State	Internal
Public Social Services	$765,054			
ACTIVE ASSIGNMENTS				
Contracting Review		Compliance	Auditor-Controller	Internal
Continuous Controls Monitoring		IT	Auditor-Controller	Internal
Audit Reco Status and Follow-Up Reviews		Special	Board	Internal
eCAPS Assistance		IT	Auditor-Controller	Internal
Technical Assistance		Special	Auditor-Controller	Internal
Contract Invoicing System Review		IT	Department	Internal
PROPOSED ASSIGNMENTS				
Stage 1 Child Care Program Review		Program	Auditor-Controller	Internal
Countywide Audit Risk Assessment		Special	Audit Standards	Internal
Electronic Benefit Transfer (EBT) Review		Fiscal	Auditor-Controller	Internal
GAIN Transportation Payments		Fiscal	Auditor-Controller	Internal
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
Countywide Audit Risk Assessment		Special	Audit Standards	Internal
Audit Reco Status and Follow-Up Reviews		Fiscal	Audit Standards	Internal
Contract Provider Financial Compliance Audits		Fiscal/Compliance	State	Master Agreement

AUDIT PLAN FISCAL YEAR 2011-2012
AUDITS BY BILLING TYPE AND COST

IFT-SUBVENED

	COST	TYPE	SOURCE	CONDUCTED BY
IHSS Provider Monitoring		Compliance	Auditor-Controller	Internal
Board IT Policy Audit		IT	Board	Internal
Repayments Audit		IT	Auditor-Controller	Internal
			IFT-SUBVENED TOTAL	$4,318,847

AUDIT PLAN FISCAL YEAR 2011-2012
AUDITS BY BILLING TYPE AND COST

IFT-GENERAL FUND	COST	TYPE	SOURCE	CONDUCTED BY
Auditor-Controller	$213,691			
ACTIVE ASSIGNMENTS				
CEO - Office of Recovery		Special	Department	Internal
Chief Executive Office	$100,358			
ACTIVE ASSIGNMENTS				
Workers' Compensation TPA Follow-Up Review		Compliance	Auditor-Controller	Internal
County Counsel	$10,127			
ACTIVE ASSIGNMENTS				
Continuous Controls Monitoring		IT	Auditor-Controller	Internal
Audit Reco Status and Follow-Up Reviews		Special	Board	Internal
eCAPS Assistance		IT	Auditor-Controller	Internal
PROPOSED ASSIGNMENTS				
Countywide Audit Risk Assessment		Special	Audit Standards	Internal
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
Internal Services	$128,733			
ACTIVE ASSIGNMENTS				
Continuous Controls Monitoring		IT	Auditor-Controller	Internal
Audit Reco Status and Follow-Up Reviews		Special	Board	Internal
eCAPS Assistance		IT	Auditor-Controller	Internal

AUDIT PLAN FISCAL YEAR 2011-2012
AUDITS BY BILLING TYPE AND COST

IFT-GENERAL FUND

	COST	TYPE	SOURCE	CONDUCTED BY
PROPOSED ASSIGNMENTS				
Countywide Audit Risk Assessment		Special	Audit Standards	Internal
Central Purchasing Audit		Management	Auditor-Controller	Internal
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
		IFT-GENERAL FUND TOTAL		$452,909

AUDIT PLAN FISCAL YEAR 2011-2012
AUDITS BY BILLING TYPE AND COST

NCC-GENERAL FUND

	COST	TYPE	SOURCE	CONDUCTED BY
Agricultural Commissioner/Weights & Measures	$71,711			
ACTIVE ASSIGNMENTS				
Audit Reco Status and Follow-Up Reviews		Special	Board	Internal
eCAPS Assistance		IT	Auditor-Controller	Internal
PROPOSED ASSIGNMENTS				
Payroll and Personnel Review		Special	Board	Internal
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
Animal Care And Control	$131,013			
ACTIVE ASSIGNMENTS				
Audit Reco Status and Follow-Up Reviews		Special	Board	Internal
eCAPS Assistance		IT	Auditor-Controller	Internal
PROPOSED ASSIGNMENTS				
Revenue and Collections Audits		Financial/Compliance	Auditor-Controller	Internal
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
Assessor	$235,934			
ACTIVE ASSIGNMENTS				
Audit Reco Status and Follow-Up Reviews		Special	Board	Internal
eCAPS Assistance		IT	Auditor-Controller	Internal
Technical Assistance		Special	Auditor-Controller	Internal
PROPOSED ASSIGNMENTS				

AUDIT PLAN FISCAL YEAR 2011-2012
AUDITS BY BILLING TYPE AND COST

NCC-GENERAL FUND	COST	TYPE	SOURCE	CONDUCTED BY
Procurement Review		Compliance	Board	Internal
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
Secured Property Tax System Audit		IT	Board	Internal
Board Of Supervisors	$31,567			
ACTIVE ASSIGNMENTS				
Audit Reco Status and Follow-Up Reviews		Special	Board	Internal
eCAPS Assistance		IT	Auditor-Controller	Internal
Commission on HIV Sunset Review		Special	Board	Internal
PROPOSED ASSIGNMENTS				
Sybil Brand Commission Sunset Review		Special	Board	Internal
Citizen's Economy and Efficiency Commission Sunset Review		Special	Board	Internal
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
Historical Landmarks & Records Commission Sunset Review		Special	Board	Internal
Commission on Insurance Sunset Review		Special	Board	Internal
Chief Executive Office	$226,810			
ACTIVE ASSIGNMENTS				
Continuous Controls Monitoring		IT	Auditor-Controller	Internal
Audit Reco Status and Follow-Up Reviews		Special	Board	Internal
eCAPS Assistance		IT	Auditor-Controller	Internal
PROPOSED ASSIGNMENTS				
Payroll and Personnel Review		Compliance	Board	Internal

AUDIT PLAN FISCAL YEAR 2011-2012
AUDITS BY BILLING TYPE AND COST

NCC-GENERAL FUND	COST	TYPE	SOURCE	CONDUCTED BY
Countywide Audit Risk Assessment		Special	Audit Standards	Internal
Quality and Productivity Commission Sunset Review		Special	Board	Internal
Policy Roundtable for Child Care Sunset Review		Special	Board	Internal
Labor-Management Advisory Committee Sunset Review		Special	Board	Internal
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
Risk Management		Fiscal/Program	Audit Standards	Internal
Chief Information Office	$5,565			
ACTIVE ASSIGNMENTS				
Audit Reco Status and Follow-Up Reviews		Special	Board	Internal
Technical Assistance		Special	Auditor-Controller	Internal
eCAPS Assistance		IT	Auditor-Controller	Internal
PROPOSED ASSIGNMENTS				
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
Consumer Affairs	$3,284			
ACTIVE ASSIGNMENTS				
Audit Reco Status and Follow-Up Reviews		Special	Board	Internal
eCAPS Assistance		IT	Auditor-Controller	Internal
PROPOSED ASSIGNMENTS				
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
Coroner	$94,519			

AUDIT PLAN FISCAL YEAR 2011-2012
AUDITS BY BILLING TYPE AND COST

NCC-GENERAL FUND

	COST	TYPE	SOURCE	CONDUCTED BY
ACTIVE ASSIGNMENTS				
Audit Reco Status and Follow-Up Reviews		Special	Board	Internal
eCAPS Assistance		IT	Auditor-Controller	Internal
Technical Assistance		Special	Auditor-Controller	Internal
PROPOSED ASSIGNMENTS				
Commitments, Accruals and Trust Audits		Compliance	Auditor-Controller	Internal
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
Management Audit Follow-up		Audit Standards	Auditor-Controller	Internal
District Attorney	$94,519			
ACTIVE ASSIGNMENTS				
Audit Reco Status and Follow-Up Reviews		Special	Board	Internal
eCAPS Assistance		IT	Auditor-Controller	Internal
Technical Assistance		Special	Auditor-Controller	Internal
Payroll and Personnel Review		Compliance	Board	Internal
PROPOSED ASSIGNMENTS				
Cell Phone Use and Policy Compliance Audits		Special	Board	Internal
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
Group of Audits applied to Multiple NCC Departments	$120,886			
ACTIVE ASSIGNMENTS				
Audit Reco Status and Follow-Up Reviews		Special	Board	Internal
Continuous Controls Monitoring		IT	Auditor-Controller	Internal

AUDIT PLAN FISCAL YEAR 2011-2012
AUDITS BY BILLING TYPE AND COST

NCC-GENERAL FUND

	COST	TYPE	SOURCE	CONDUCTED BY
PROPOSED ASSIGNMENTS				
Community Advisory Committee Sunset Review		Special	Board	Internal
Countywide Audit Risk Assessment		Special	Audit Standards	Internal
Military & Vets Affairs	$3,284			
ACTIVE ASSIGNMENTS				
Audit Reco Status and Follow-Up Reviews		Special	Board	Internal
eCAPS Assistance		IT	Auditor-Controller	Internal
PROPOSED ASSIGNMENTS				
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
Parks & Recreation	$238,671			
ACTIVE ASSIGNMENTS				
Parks & Recreation Commission Sunset Review		Special	Board	Internal
Concessionaire Revenue Agreement Compliance Audits		Financial	Department	Internal
Audit Reco Status and Follow-Up Reviews		Special	Board	Internal
eCAPS Assistance		IT	Auditor-Controller	Internal
Technical Assistance		Special	Auditor-Controller	Internal
PROPOSED ASSIGNMENTS				
Payroll and Personnel Review		Compliance	Board	Internal
Cash Controls Review		Compliance	Auditor-Controller	Internal
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal

AUDIT PLAN FISCAL YEAR 2011-2012
AUDITS BY BILLING TYPE AND COST

NCC-GENERAL FUND	COST	TYPE	SOURCE	CONDUCTED BY
Probation	$323,519			
ACTIVE ASSIGNMENTS				
Audit Reco Status and Follow-Up Reviews		Special	Board	Internal
eCAPS Assistance		IT	Auditor-Controller	Internal
Technical Assistance		Special	Auditor-Controller	Internal
PROPOSED ASSIGNMENTS				
Contracting Review		Compliance	Auditor-Controller	Internal
Commitments, Accruals and Trust Audits		Compliance	Auditor-Controller	Internal
Cell Phone Use and Policy Compliance Audits		Special	Board	Internal
Audit Reco Status and Follow-Up Reviews		Compliance	Audit Standards	Internal
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
Public Defender	$7,846			
ACTIVE ASSIGNMENTS				
Audit Reco Status and Follow-Up Reviews		Special	Board	Internal
eCAPS Assistance		IT	Auditor-Controller	Internal
Technical Assistance		Special	Auditor-Controller	Internal
PROPOSED ASSIGNMENTS				
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
Registrar Recorder/County Clerk	$108,205			
ACTIVE ASSIGNMENTS				

AUDIT PLAN FISCAL YEAR 2011-2012
AUDITS BY BILLING TYPE AND COST

NCC-GENERAL FUND

	COST	TYPE	SOURCE	CONDUCTED BY
Audit Reco Status and Follow-Up Reviews		Special	Board	Internal
eCAPS Assistance		IT	Auditor-Controller	Internal
Technical Assistance		Special	Auditor-Controller	Internal
Operations Review		Fiscal	Auditor-Controller	Internal
PROPOSED ASSIGNMENTS				
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
Commitments, Accruals and Trust Audits		Financial/Compliance	Auditor-Controller	Internal
Sheriff's	$468,583			
ACTIVE ASSIGNMENTS				
Overtime Monitoring		Compliance	Board	Internal
Contract City Billing Rates Review		Fiscal/Compliance	Auditor-Controller	Internal
Audit Reco Status and Follow-Up Reviews		Special	Board	Internal
eCAPS Assistance		IT	Auditor-Controller	Internal
Technical Assistance		Special	Auditor-Controller	Internal
Accounts Receivables Review		Fiscal	Auditor-Controller	Internal
PROPOSED ASSIGNMENTS				
Sheriff Fixed Assets Inventory		Compliance	Auditor-Controller	Internal
Cell Phone Use and Policy Compliance Audits		Special	Board	Internal
Revenue and Collections Audits		Fiscal	Auditor-Controller	Internal
Inmate Welfare Fund Audit		Fiscal	State	Master Agreement
Audit Reco Status and Follow-Up Reviews		Compliance	Audit Standards	Internal
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal

AUDIT PLAN FISCAL YEAR 2011-2012
AUDITS BY BILLING TYPE AND COST

NCC-GENERAL FUND	COST	TYPE	SOURCE	CONDUCTED BY
MAPAS Follow-Up		IT	Auditor-Controller	Internal
Treasurer & Tax Collector	$71,711			
ACTIVE ASSIGNMENTS				
Audit Reco Status and Follow-Up Reviews		Special	Board	Internal
eCAPS Assistance		IT	Auditor-Controller	Internal
PROPOSED ASSIGNMENTS				
Public Administrator Operations Review		Program	Auditor-Controller	Internal
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
			NCC-GENERAL FUND TOTAL	$2,237,629

AUDIT PLAN FISCAL YEAR 2011-2012
AUDITS BY BILLING TYPE AND COST

REVENUE

	COST	TYPE	SOURCE	CONDUCTED BY
Community Development Commision	$23,225			
ACTIVE ASSIGNMENTS				
Technical Assistance		Special	Auditor-Controller	Internal
Continuous Controls Monitoring		IT	Auditor-Controller	Internal
PROPOSED ASSIGNMENTS				
Countywide Audit Risk Assessment		Special	Audit Standards	Internal
Fire Department	$149,663			
ACTIVE ASSIGNMENTS				
Continuous Controls Monitoring		IT	Auditor-Controller	Internal
Audit Reco Status and Follow-Up Reviews		Special	Board	Internal
eCAPS Assistance		IT	Auditor-Controller	Internal
PROPOSED ASSIGNMENTS				
Procurement Review		Compliance	Board	Internal
Cell Phone Use and Policy Compliance Audits		Special	Board	Internal
Countywide Audit Risk Assessment		Special	Audit Standards	Internal
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
Parks & Recreation	$24,247			
ACTIVE ASSIGNMENTS				
RPOSD Proposition A Grants Compliance Audits		Financial	Department	Master Agreement
Audit Reco Status and Follow-Up Reviews		Special	Board	Internal

AUDIT PLAN FISCAL YEAR 2011-2012
AUDITS BY BILLING TYPE AND COST

REVENUE	COST	TYPE	SOURCE	CONDUCTED BY
eCAPS Assistance		IT	Auditor-Controller	Internal
PROPOSED ASSIGNMENTS				
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
Public Library	$153,379			
ACTIVE ASSIGNMENTS				
Continuous Controls Monitoring		IT	Auditor-Controller	Internal
Audit Reco Status and Follow-Up Reviews		Special	Board	Internal
eCAPS Assistance		IT	Auditor-Controller	Internal
Technical Assistance		Special	Auditor-Controller	Internal
Strategic Financial Plan		Fiscal	Department	Master Agreement
PROPOSED ASSIGNMENTS				
Payroll and Personnel Review		Compliance	Board	Internal
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
Countywide Audit Risk Assessment		Special	Audit Standards	Internal
Public Works	$374,948			
ACTIVE ASSIGNMENTS				
Continuous Controls Monitoring		IT	Auditor-Controller	Internal
Technical Assistance		Special	Auditor-Controller	Internal
Procurement Review		Compliance	Board	Internal
Audit Reco Status and Follow-Up Reviews		Special	Board	Internal
eCAPS Assistance		IT	Auditor-Controller	Internal

AUDIT PLAN FISCAL YEAR 2011-2012
AUDITS BY BILLING TYPE AND COST

REVENUE

	COST	TYPE	SOURCE	CONDUCTED BY
PROPOSED ASSIGNMENTS				
Payroll and Personnel Review		Compliance	Board	Internal
Utility Payment Application/Payment Processing Review		Compliance	Auditor-Controller	Internal
Countywide Audit Risk Assessment		Special	Audit Standards	Internal
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
Flood Control District Audit		Financial	State	Master Agreement
Treasurer & Tax Collector	$12,635			
ACTIVE ASSIGNMENTS				
County Treasury Annual and Quarterly Audits		Financial	State	Internal
Audit Reco Status and Follow-Up Reviews		Special	Board	Internal
eCAPS Assistance		IT	Auditor-Controller	Internal
County Treasury Cash Counts		Financial	State	Internal
User Utility Tax Audits		Fiscal	State	Internal
PROPOSED ASSIGNMENTS				
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal

REVENUE TOTAL $738,098

AUDIT PLAN FISCAL YEAR 2011-2012
AUDITS BY BILLING TYPE AND COST

NON-BILLED

	COST	TYPE	SOURCE	CONDUCTED BY
Auditor-Controller	$255,458			
ACTIVE ASSIGNMENTS				
Audit Division Peer Review		Peer Review	Audit Standards	Internal
Continuous Controls Monitoring		IT	Auditor-Controller	Internal
County Fiscal Manual Administration and Technical Assistance		Financial/Compliance	Auditor-Controller	Internal
Optical Archive Assistance		Compliance	Auditor-Controller	Internal
Audit Staff Training		Special	Auditor-Controller	Internal
E-Commerce Readiness Group		IT	Board	Internal
A-C Master Agreement Administration		Financial/Compliance	Auditor-Controller	Internal
Group of Audits applied to Countywide Departments	$135,575			
ACTIVE ASSIGNMENTS				
Prop A Contract Reviews, including Sample Contracts Under $1 Million		Special	Board	Internal
Annual Report on Revolving Funds/Revolving Cash Trust Funds		Special	State	Internal
PROPOSED ASSIGNMENTS				
Countywide IT Risk Assessment		Special	Audit Standards	Internal
eCAPS Data Analysis		IT	Auditor-Controller	Internal
Sativa Water District - Financial Audits		Financial	Department	Internal
Special District Audits - Government Code 26909		Financial	State	Internal

NON-BILLED TOTAL $391,033

AUDIT PLAN FISCAL YEAR 2011-2012
AUDITS BY BILLING TYPE AND COST

UNALLOCATED	COST	TYPE	SOURCE	CONDUCTED BY
Group of Audits applied to Countywide Departments	$0			
ACTIVE ASSIGNMENTS				
Board Requests and Special Investigations		Special	Board	Internal
			UNALLOCATED TOTAL	$0
AUDIT PLAN ESTIMATED COST	$8,138,515			