

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
BOARD ACTION SUMMARY

DEPT: Auditor-Controller BOARD AGENDA #: *B-3

AGENDA DATE: June 27, 2017

SUBJECT:

Approval of Internal Audit Division's Audit Schedule for Period July 2017 to June 2018

BOARD ACTION AS FOLLOWS:

No. 2017-341

On motion of Supervisor Withrow, Seconded by Supervisor Olsen
and approved by the following vote,

Ayes: Supervisors: Olsen, Withrow, Monteith, DeMartini, and Chairman Chiesa

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

1) Approved as recommended

2) Denied

3) Approved as amended

4) Other:

MOTION:

ATTEST: 
ELIZABETH A. KING, Clerk of the Board of Supervisors

File No.

**THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
AGENDA ITEM**

DEPT: Auditor-Controller

Urgent

Routine

BOARD AGENDA #: *B-3

AGENDA DATE: June 27, 2017

CEO CONCURRENCE:



4/5 Vote Required: Yes No

SUBJECT:

Approval of Internal Audit Division's Audit Schedule for Period July 2017 to June 2018

STAFF RECOMMENDATIONS:

1. Approve the Internal Audit Division's Audit Schedule for Period July 2017 to June 2018.

DISCUSSION:

The annual audit schedule is a detailed schedule of audit projects to be performed during the fiscal year. The schedule lists the name of the entity to be audited, a description of the type of audit to be performed, and the annual period covered.

The types of audits that are performed include:

- Compliance audits of various programs as needed or legally required
- Quarterly reviews of Stanislaus County Treasury Statement of Assets
- Purchasing card audits to determine compliance with the Purchasing Card and Travel Policy
- Agreed-upon procedures based on specific procedures on a subject matter
- Review of specific processes and procedures to strengthen internal controls
- Consulting engagements
- Other miscellaneous engagement services required by County departments

Changes in staffing levels will affect the completion of the engagements listed above and may result in adjustments to the schedule during the fiscal year. While the schedule represents a plan for Fiscal Year 2017-2018, there will be activities that staff has not been made aware of or unknown requests that will require the attention of the Internal Audit Division.

POLICY ISSUE:

Government Code Section 26883 grants the Board of Supervisors the power to require that the County Auditor-Controller shall audit the accounts and records of any department, office, board or institute under its control. Internal Audit Division policies and procedures required that the Board of Supervisors approve the annual audit schedule every year.

FISCAL IMPACT:

There is no fiscal impact for the approval of the Internal Audit Division's Audit Schedule for Period July 2017 to June 2018.

BOARD OF SUPERVISORS' PRIORITY:

Approval of the recommended action supports the Board of Supervisor's priority for the Efficient Delivery of Public Services.

STAFFING IMPACT:

It is anticipated that existing staff assigned to the Internal Audit Division will be able to complete the audit engagements listed on Attachment A. This schedule is based upon a staff of four full-time employees and one part-time employee.

CONTACT PERSON:

Cara Kiely, CPA

Manager III

Telephone: (209) 525-6502

ATTACHMENT(S):

A. Audit Schedule for Fiscal Year 2017-2018

Attachment A

**Internal Audit Division
Audit Schedule for Fiscal Year 2017-2018**

Engagement	Type of Engagement	Period
Cash Handling Treasurer-Tax Collector - Tax Collector Division	Internal Control & Compliance Review	FY 2017-2018
Quarterly Cash Count and Statement of Assets Treasurer-Tax Collector	Financial & Compliance Review	FY 2017-2018
Gift Cards and Other Cash Equivalents Behavioral Health & Recovery Services - Three Programs Community Services Agency - Two Programs	Internal Control & Compliance Review	FY 2017-2018
Outside Checking Accounts County Departments and Related Agencies	Financial & Compliance Review	FY 2017-2018
FY 2016-2017 Purchasing Card Engagement Series Aging & Veterans Services Assessor Chief Executive Office Child Support Services Environmental Resources General Services Agency Health Services Agency Library Parks and Recreation Probation Public Works Sheriff	Internal Control & Compliance Review	FY 2016-2017
Year End Revolving Cash Count Animal Services Aging & Veterans Services Assessor Behavioral Health & Recovery Services Board of Supervisors Community Services Agency Environmental Resources Probation Stanislaus County Employees' Retirement Association UC Cooperative Extension	Financial & Compliance Review	As of 6/30/17
Global Risk Assessment All County Departments and Related Agencies	Risk Assessment	Continuous
Cash Losses As needed	Internal Control Review	FY 2017-2018
Unscheduled Audits Requests from Departments and Related Agencies	To be determined	Unknown