

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

DEPT: Auditor-Controller

BOARD AGENDA: 5.B.4
AGENDA DATE: September 11, 2018

SUBJECT:

Approval of Internal Audit Division's Audit Schedule for Period July 2018 to June 2019

BOARD ACTION AS FOLLOWS:

RESOLUTION NO. 2018-0447

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

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


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

BOARD AGENDA:5.B.4
AGENDA DATE: September 11, 2018

CONSENT:

CEO CONCURRENCE: YES

4/5 Vote Required: No

SUBJECT:

Approval of Internal Audit Division's Audit Schedule for Period July 2018 to June 2019

STAFF RECOMMENDATION:

1. Approve the Internal Audit Division's Audit Schedule for Period July 2018 to June 2019.

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

Staffing levels will affect the completion of the engagements listed on Attachment A and may result in adjustments to the schedule during the fiscal year. Due to a high percentage of new staff members, substantial training will be required during Fiscal Year 2018-2019 which will result in fewer engagements to be performed during the period. While the schedule represents a plan for Fiscal Year 2018-2019, 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 institution under its control. Internal Audit Division policies and procedures require 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 the period July 2018 to June 2019.

BOARD OF SUPERVISORS' PRIORITY:

The recommended action is consistent with the Board's priority of *Delivering Efficient Public Services and Community Infrastructure* by performing independent analysis and providing recommendations to assist management in improving processes and strengthening controls accomplished through written reports and other communication.

STAFFING IMPACT:

It is anticipated that 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.

CONTACT PERSON:

Cara Kiely, CPA Internal Audit Manager Telephone: (209) 525-6502

ATTACHMENT(S):

1. Audit Schedule for Fiscal Year 2018-2019

Attachment A

**Internal Audit Division
Audit Schedule for Fiscal Year 2018-2019**

Engagement	Type of Engagement	Period
Quarterly Cash Counts and Statement of Assets Treasurer-Tax Collector Quarter ending: June 2018 September 2018 December 2018 March 2019	Attestation & Compliance Review	FY 2018-2019
Gift Cards and Other Cash Equivalents Community Services Agency - two programs	Internal Control & Compliance Review	FY 2018-2019
Outside Checking Accounts Approximately 42 bank accounts utilized by: Animal Services Behavioral Health & Recovery Services Chief Executive Office - Risk Management Child Support Services Community Services Agency District Attorney Environmental Resources Health Services Agency Law Library Library Parks & Recreation Planning Probation Sheriff	Attestation & Compliance Review	FY 2017-2018
FY 2017-2018 Purchasing Card Engagement Series Agricultural Commissioner Animal Services Community Services Agency County Counsel District Attorney Grand Jury Law Library Planning & Community Development Strategic Business Technology UC Cooperative Extension Workforce Development	Internal Control & Compliance Review	FY 2017-2018
Global Risk Assessment 31 County Departments and Related Agencies	Risk Assessment	Continuous
Cash Losses As needed	Internal Control Review	FY 2018-2019
Unscheduled Audits Unplanned engagements and requests from departments and related agencies	To be determined	Unknown