Auditing Tasks 18-19



Goal	Priority Assigned To	Status	% Planned Complete d Complete d	Target Date	Notes & Comments
Goal completion to date	Mary Khoshmashrab		23%		
Goal 1- Facilitate the countywide risk assessment:			10%	06/30/21	
Goal 1 Detail: Providing support and facilitation of the Countywide risk assessment and risk monitoring bringing more awareness of business risks and associated controls. Facilitating and providing staff support to the Financial Oversight Committee, and Audit Sub-Committee (Long-Term Project 2014/15 to FY20/21).					
Task 1 - Complete the CAO's Risk Assessment (Carry Forward 17/18)	Mary Khoshmashrab	In Progress	20%	10/15/18	
1.1 CAO HR Staff to complete risk surveys	-	In Progress	80%		
1.2 Compile, analysis, and assess results of the survey to determine risk ranking, identify risk that have not been mitigated, and make recommendations and consideration for risk mitigation, and improvements to lower risk.		Not Started	0%		
1.3 Prepare report and distribute to Department Directors and CAO for response		Not Started	0%		
1.4 Finalize report, update countywide risk matrix, and distribute results to Department Directors, CAO, and FOC.		Not Started	0%		
Task 2 - HHSA Risk Assessment (Carry Forward FY17/18)	Mary Khoshmashrab	Not Started	0%	04/30/19	
2.1 Schedule training by division on RA and IC's		Not Started	0%		
2.2 Provide training for RA and IC to HHSA Staff and Contractors (selected by Karen Larson)		Not Started	0%		
2.3 Send out surveys to staff that have been selected to participate in the RA (Varied Levels of Management, Supervisors, and Staff)		Not Started	0%		
2.5 Compile, analysis, and assess results of the survey to determine risk ranking, identify risk that have not been mitigated, and make recommendations and consideration for risk mitigation, and improvements to lower risk.		Not Started	0%		
2.6 Prepare report and distribute to Department Director for response		Not Started	0%		
2.7 Finalize report, update countywide risk matrix, and distribute results to Department Director, CAO, and FOC.		Not Started	0%		
Task 3 Meet with Community Service Department to begin RA process	Mary Khoshmashrab	Not Started	0%	06/24/19	
Task 4 Meet with Department of AG to begin RA process	Mary Khoshmashrab	Not Started	0%	06/25/19	
Task 5 Meet with Sheriff Department to begin RA process	Mary Khoshmashrab	Not Started	0%	06/26/19	
Goal 2 - Perform reviews of the CW system, Infor			0%	06/30/21	
Goal 2 Detail: Performance reviews of the countywide Infor system, Phases 1 through 4 to better ensure good system controls, data integrity, and inefficiencies around accounting, tracking and reporting (Long-Term Project 2017/18 to FY20/21).					
Task 1- Finalize initial go live Infor System Review and distribute to CFO, CAO, and FOC (Carry Forward Fy17/18)	Kim Eldredge	In Progress	90% 07/02/18	08/31/18	Kim has been working on tracking project. the report will to
Task 2- Begin Phase 1 Gaining and understanding of the Infor Flow, Contract and Process, User Flow, etc.	Kim Eldredge	Not Started	0%	08/31/18	
2.1 Gain and understanding, develop plan, develop program, meeting with staff, observe, identify modules, prepare matrix to identify roles and responsibilities, security roles, review contract and amenements to determine reasonableness of cost charged compared to amount bid.		Not Started	0%		
2.2 Develop workpapers, summarize findings, prepare draft report		Not Started	0%		
2.3 Obtain management's response, hold exit conference, finalize report, distribute final report to CFO, CAO, FOC, and BOS, and obtain CAP.		Not Started	0%		
Task 3- Begin Phase 2 Review and testing of Stage 1-3 (Payroll/HR, Financial, and Budget Modules) System of Controls	Kim Eldredge	Not Started	0%	01/31/19	
3.1 Gain and understanding, develop plan, develop program, meeting with staff, observe, and perform testing procedures		Not Started	0%		
3.2 Develop workpapers, summarize findings, prepare draft report		Not Started	0%		
3.3 Obtain management's response, hold exit conference, finalize report, distribute final report to CFO, CAO, FOC, and BOS, and obtain CAP.		Not Started	0%		
Task 4- Begin Phase 3 Testing Data and Data Integrity Phase (FY19/20)	Kim Eldredge	Not Started	0%	08/30/19	
4.1 Gain and understanding, develop plan, develop program, meeting with staff, observe, and perform testing procedures		Not Started	0%		
4.2 Develop workpapers, summarize findings, prepare draft report		Not Started	0%		
4.3 Obtain management's response, hold exit conference, finalize report, distribute final report to CFO, CAO, FOC, and BOS, and obtain CAP.		Not Started	0%		
Task 5- Begin Phase 4 Final testing phase- detailed substantive testing of transactions, manual and system controls, and supporting documentation and audit evidence (Contracts, PO's, payment processing, A/R processes, deposits, etc.) (FY19/20)	Kim Eldredge		0%	05/29/20	
5.1 Gain and understanding, develop plan, develop program, meeting with staff, observe, and perform testing procedures		Not Started	0%		
5.2 Develop workpapers, summarize findings, prepare draft report		Not Started	0%		
5.3 Obtain management's response, hold exit conference, finalize report, distribute final report to CFO, CAO, FOC, and BOS, and obtain CAP.		Not Started	0%		
Goal 3 - Perform countywide audits and reviews of highrisk areas Goal 3 Detail: Planning and development of an Annual Audit Plan that includes performance of audits and reviews of inherently risky Programs, Projects, and Processes throughout the County. Including CIP Projects, Contracts, Procurement, and follow-up on CAP's (Short-Term Goal performed Annually).			65%		
Task 1 - Brainstorm with Audit Staff over fraud and risk consideration, inherent risk and control weaknesses over department, programs, projects, or process to determine use of resources and planned	Mary Khoshmashrab		95% 06/04/18	07/31/18	
reviews. 1.1-Meet-and-discuss brainstorming:	Mary Khoshmashrab	Completed	100% 06/04/18 06/21/18	07/31/18	
1.2 Document consideration, results, and discussion.	Mary Khoshmashrab	In Progress	90%		
Task 2 -Discuss with CAO, CFO, FOC, BOS risk concerns and desired department, programs, projects, or process reviews.	Mary Khoshmashrab		100% 06/04/18	06/30/18	
2.1 Meet and discuss with each group in person if requested, otherwise via email.	Mary Khoshmashrab	Completed	100% 06/04/18	06/30/18	
2.2 Document consideration, results, and discussion.	Mary Khoshmashrab	Completed	100% 06/06/18 06/12/18		Sent out risk consideration request via email to dept direct
Task 3 - Review of external audits performed on County	Mary Khoshmashrab		50%	08/31/18	
3.1 Review Grand Jury and Countywide Single Audit to identify risk and consider areas for planned reviews:	Mary Khoshmashrab	Completed	100%		Grand Jury Report recommends an annual review of prob
3.2 Document consideration, and review results.	Mary Khoshmashrab	Not Started	0%		
Task 4 - Gain insight from Management.	Mary Khoshmashrab		100%		
4.1 Discuss and Review with Department Heads, CAO, and CFO to determine any required audits resulting as a condition of grant funds, program reimbursements, or other requirements.	Mary Khoshmashrab	Completed	100% 06/11/18 06/11/18	07/01/19	
4.2 Document consideration, and review results.	Mary Khoshmashrab	Completed	100% 06/11/18 06/11/18	07/01/19	
Task 5 - Other considerations of audit resources.			100%		
5.1 Determine training engagements and other projects that will require audit resources and consider in planning the annual plan:	Mary Khoshmashrab	Completed	100% 07/02/18	07/31/18	
5.2 Document consideration and resources related to indirect audit hours.	Mary Khoshmashrab	Completed	100% 07/02/18	07/31/18	
Task 6 - Prepare Annual Audit Plan (Reviews, Audits, Projects, Training, etc.) taking into consideration of the results of the steps above, and direct audit resources available.	Mary Khoshmashrab	In Progress	47% 07/02/18	08/30/18	

Attention	Goal	Priority	Assigned To	Status	% Planned Complete	Target Date	Notes & Comments
		, ,	3		Completed Start d	J	
57	6.2 Document consideration, discussion and approval.		Mary Khoshmashrab	In Progress	30% 07/27/18	08/22/18	
58	6.3 Provide and document in the minutes the annual confirmation of independence to the FOC/Audit Committee		Mary Khoshmashrab	In Progress	20% 08/21/18	08/22/18	Required under Standards 2060 Reporting to the Management and the
59	Task 7- Updates for the Annual Audit Plan on a quarterly basis		Mary Khoshmashrab		0%		
60	7.1 Perform first QTR. review and update of annual work and audit plan.		Mary Khoshmashrab	Not Started	0% 09/17/18	09/28/18	
61	7.2 Perform second QTR. review and update of annual work and audit plan.		Mary Khoshmashrab	Not Started	0% 01/07/19	01/23/19	
62	7.3 Perform third QTR. review and update of annual work and audit plan.		Mary Khoshmashrab	Not Started	0% 05/13/19	05/24/19	
63	7.4 Perform forth QTR. review and update of annual work and audit plan.		Mary Khoshmashrab	Not Started	0% 08/01/19	08/30/19	
64	Task 8- Percentage of Completion for the Annual Audit Plan (percentage linked from Annual Audit Plan below)		Mary Khoshmashrab	In Progress	14% 07/02/18	07/01/19	The percentage comes from audit plan below
65	Goal 4 - Provide training and guidance countywide				0%		
66	Goal 4 Detail: Provide training and guidance around OMB and Grant Best Practices, Good System Controls, Policies and Procedures, Documentation and Tracking of Projects, Process Improvements and Other major program guidance. Additionally, training and development of Auditors, ensuring required CPE hours are accomplished, and IDP's to support successful Certification of CFE (IA Manager) and ACL Certification (Auditor II) are accomplished; and perform annual internal audit assessment (as required per professional standards). Short and Long- Term Goals (repeated annually).						
67	Task 1 -UNFORM GRANT GUIDANCE (2 CFR) (FORMERLY OMB A-133)	!	Mary Khoshmashrab		<mark>0%</mark> 11/30/18	12/31/18	
68	1.1 Develop PowerPoint training presentation slides.			Not Started	0%		
69	1.2 Post and schedule class dates.			Not Started	0%		
70	1.3 Hold training class.			Not Started	0%		
71	Task 2 - RISK ASSESSMENT & UNDERSTANDING INTERNAL CONTROLS	!	Mary Khoshmashrab		0% 12/29/18	12/28/18	
72	2.1 Develop PowerPoint training presentation slides.			Not Started	0%		
73	2.2 Post and schedule class dates.			Not Started	0%		
74	2.3 Hold training class.			Not Started	0%		
75	Task 3 - DATA ANALYTICS	!	Noemy Mora Beltran		<mark>0%</mark> 03/30/19	03/29/19	
76	3.1 Develop PowerPoint training presentation slides.			Not Started	0%		
77	3.2 Post and schedule class dates.			Not Started	0%		
78	3.3 Hold training class.			Not Started	0%		
79	Task 4 - Performance Measures for projects and programs		Mary Khoshmashrab		0% 06/28/19	06/28/19	hold may need to move to FY19/20
80	4.1 Develop PowerPoint training presentation slides.			Not Started	0%		
81	4.2 Post and schedule class dates.			Not Started	0%		
82	4.3 Hold training class.			Not Started	0%		
83	Task 5 - Considering Risk for major programs or projects		Mary Khoshmashrab		0% 06/28/19	06/28/19	hold may need to move to FY19/20
84	5.1 Develop PowerPoint training presentation slides.			Not Started	0%		
85	5.2 Post and schedule class dates.			Not Started	0%		
86	5.3 Hold training class.			Not Started	0%		
87	Task 6 - Audit Proofing Your Program - Tricks and Trades of how to make your project or program audit worthy	. ↓	Mary Khoshmashrab		0% 06/25/19	06/28/19	hold may need to move to FY19/20
88	6.1 Develop PowerPoint training presentation slides.			Not Started	0%		
89	6.2 Post and schedule class dates.			Not Started	0%		
90	6.3 Hold training class.		M. Id. I. I.	Not Started	0%	00/00/40	1 11
91	Task 7 - Writing Effective Policies, Procedures, and Desk Duty Statements		Mary Khoshmashrab		0% 06/24/19	06/28/19	hold may need to move to FY19/20
92	7.1 Develop PowerPoint training presentation slides.			Not Started	0%		
93	7.2 Post and schedule class dates.			Not Started	0%		
05	7.3 Hold training class. Task 8- Special District Training		Mary Khoshmashrab	Not Started	0% 11/30/18	11/30/18	
95		:	way Mosimasilab	N			
96	8.1 Develop PowerPoint training presentation slides.			Not Started	0% 09/24/18	09/20/18	
97	8.2 Post and schedule class dates. 8.3 Hold training class.			Not Started Not Started	0% 09/18/18 0% 11/21/18	09/14/18 12/17/18	
	Task 9 - IDP- Noemy Mora-Beltran ACL Certification Goals	_	Kim Eldredge	140t Glaiteu	0% 11/21/18 0% 09/03/18	10/31/18	
99	·		3.0090	NI-4 C/ 1 1			
100	9.1 First 6 month review of IDP and progress 9.2 Second 6 month review of the IDP and progress			Not Started Not Started	0% 06/05/19 0% 06/03/19	06/21/19 06/28/19	
101	Task 10- IDP- Mary Khoshmashrab Certified Fraud Examiner (CFE) Certification Goals	_	Mary Khoshmashrab	rvot Gtarteu	0% 06/03/19 0% 07/02/18	06/28/19	
	·	-	, . siconinad	Not Ct!			
103 104	10.1 First 6 month review of IDP and progress 10.2 Second 6 month review of the IDP and progress			Not Started Not Started	0% 12/10/18 0% 06/24/19	12/20/19 06/28/19	
105	Task 11 - Track to ensure and support that audit staff is adequately trained and CPE hour requirements according to Govt. Code is followed.		Mary Khoshmashrab	Not Started	0% 06/24/19 0% 12/28/18	06/28/19	
106	Task 12- Perform Annual Internal Audit Assessment in accordance with professional standards.		Mary Khoshmashrab	Not Started	0% 04/26/19	06/28/19	
107	Task 13- Perform Peer Review on Placer County in accordance with professional standards.	T	Mary Khoshmashrab	Not Started	0% 03/29/19	06/28/19	
	Goal 5 - Provide current and updated manuals that help guide staff				61%		
108					317		
109	Goal 5 Detail: Project development and policy manual review and updates. Continued development of a project billing and time tracking system, development of continuous auditing/monitoring tools to test system controls, and program compliance, supporting best practices and stronger oversight within the County. Planning and development of the Financial Oversight Committee, and Internal Audit's public website to bring more transparency of County audits and reviews to the Community we serve and are held accountable to. Review and Update IA Engagement Manual, Yellowbook revisions, and COSO Internal Control Standards Manual. Short and Long-Term Goals (repeated annually).						
110	Task 1 - Time and Project Tracking Project	!	Mary Khoshmashrab	In Progress	100% 07/02/18	08/31/18	

					Data		
Attention Goal	Priority	Assigned To	Status	% Completed	Planned Complete	Target Date	Notes & Comments
Task 2 - Continuous Monitoring and Audit Project with ACL	!	Mary Khoshmashrab	In Progress	50%	07/02/18	06/28/19	
Task 3 - Development and Maintenance of the Financial Oversight Committee Website	i	Mary Khoshmashrab	In Progress	90%	06/14/18	11/30/18	
Task 4 - Develop and Maintenance of the Division of Internal Audit Website		Mary Khoshmashrab	In Progress	90%	06/14/18	12/27/18	
Table Deliverable to the Control of		Mary Khoshmashrab	In Progress		07/02/18	06/28/19	
Total District the Manual Control Cont	Ψ.	-					
Task 6 - Review and update the Internal Control Standards Manual	Ψ.	Mary Khoshmashrab	In Progress		07/02/18	06/28/19	
Task 7 - Send out bi-annual request for audits and CAP's letters to Department Heads:	Ψ.	Mary Khoshmashrab	Completed		07/02/18	06/28/19	
Goal 6- Facilitate FOC and Audit Committee				4%			
Goal 6 Detail: Staff support for quarterly FOC Meetings, quarterly updates to CFO, monthly leadership updates to CAO, weekly management meetings, monthly Financial Officers Forum, and monthly meetings with Audit Staff. Perform Annual Reviews of Staff (repeated annually).	ly						
Task 1 - Financial Oversight Committee (make sure to add when reports of customer service, annual assess, audit plan, etc. is due what qtr.	. !	Mary Khoshmashrab		20%	07/02/18	06/28/19	
1.1 First QTR. FOC (prep, schedule, minutes, post, track, website update IA projects	!	Mary Khoshmashrab	Not Started	80%	08/02/18	08/22/18	
1.2 Second QTR. FOC (prep, schedule, minutes, post, track, website update IA projects	!	Mary Khoshmashrab	Not Started	0%	11/08/18	11/22/18	
1.3 Third QTR. FOC (prep, schedule, minutes, post, track, website update IA projects, advertise for new members and public posts, if applicable.	· ·	Mary Khoshmashrab	Not Started	0%	02/14/19	02/21/19	
1.4 Forth QTR. FOC (prep, schedule, minutes, post, track, website update IA projects, hold elections, and vote new members.	•	Mary Khoshmashrab	Not Started		05/09/19	05/23/19	
Task 2 - Quarterly Reports to CFO on audit updates and workplan.		Mary Khoshmashrab	Not Started		06/28/19	06/28/19	
Task 3 - Monthly updates to CAO		Mary Khoshmashrab	Not Started	0%	06/28/19	06/28/19	
126 Task 4 - Monthly FOF meetings		Mary Khoshmashrab	Not Started		06/28/19	06/28/19	
Task 5 - Monthly Audit Staff Meetings Task 6 - Annual Performance Reviews		Mary Khoshmashrab Mary Khoshmashrab	Not Started	10%	06/28/19	06/28/19	
128 Task 6 - Annual Performance Reviews 129 6.1 Kim Eldredge		Mary Khoshmashrab	Not Started		01/25/19	02/25/19	
130 6.2 Noemy Mora-Beltran		Kim Eldredge	Not Started		05/01/19	05/31/19	
Task 7- Update and Send out Countywide Customer Service Survey	!	Mary Khoshmashrab	Not Started	0%	05/13/19	06/28/19	
7.1 Report results of FY17/18 to CAO, CFO, and FOC	!	Mary Khoshmashrab	Not Started	0%	06/18/19	06/28/19	
7.2 Prepare and send Countywide Customer Survey, Report Results to CAO, CFO, and FOC	!	Mary Khoshmashrab	Not Started	0%	05/07/19	06/28/19	
Task 8- Attend CALSACA Audit Managers Sub-Committee Quarterly Meetings.	1	Mary Khoshmashrab		0%			
135 8.1 First QTR. Meeting		Mary Khoshmashrab	Not Started	0%			
200 and ATP Mustin		Mary Khoshmashrab	Not Started	0%			
		-	Not Started	0%			
8.3 Third QTR. Meeting		Mary Khoshmashrab					
8.4 Forth QTR. Meeting	4	Mary Khoshmashrab	Not Started	0%			
139							
140 141 141 141 141 141 141 141 141 141							
142 AUDIT PLAN FOR FISCAL YEAR 2018-19:		Assigned Staff		14%			Budgeted Hours
143 CAO Risk Assessment (Carry forward)	!	Mary Khoshmashrab	In Progress	80%			10
144 HHSA Risk Assessment (Carry forward)	!	Mary Khoshmashrab	Not Started	0%			20
Infor Report Implementation Report Update Project (Carry forward) no hours assigned		Kim Eldredge	In Progress	90%			
146 Infor Phase I - 5 Engagements		Kim Eldredge	Not Started	0%			45
147 Phase 1	•						
148 Phase 2							
149 Phase 3							
150 Phase 4							
151 Probation AUP Engagement (Carry forward) no hours assigned 152 Cannabis AUP Engagements		Mary Khoshmashrab	Not Started	90%			20
153 Placer County Peer Review	_	Mary Khoshmashrab	Not Started	0%			12
154 Internal Control Review Treasury	1	Kim Eldredge	Not Started	0%			20
Long-Term Project CIP Required Audit w/Board of Corrections FY19-20 (planning begins) no hours assigned	•	Mary Khoshmashrab	Not Started	0%			
Table Outside Continued and Control table and describe and describe a describe and		Mary Khoshmashrab	In Progress	0%			30
		·				44/00/12	30
UNFORM GRANT GUIDANCE (2 CFR) (FORMERLY OMB A-133) - This Course is designed for grant administrators and fiscal officers to gain an in-depth understanding of the Uniform Grant Guida (2 CFR) which provides broad guidance as to rules pertaining to federal grant administration.		Mary Khoshmashrab	Not Started	0%	10/30/18	11/29/18	
RISK ASSESSMENT & UNDERSTANDING INTERNAL CONTROLS- This Course is designed for financial, operational and program staff interested in assessing operational, finance or organization risk within their area of operations. This course will also give an overview of internal controls which is a manner in which to mitigate certain risks that may be identified.	nal !	Mary Khoshmashrab	In Progress	0%	11/05/18	01/17/19	
DATA ANALYTICS-This course is designed for analytical staff or staff that perform analysis in their roles. This will provide tools and resources of methods of data analytics using experience applied our internal audit division. This will give a broad overview of the ways to develop and approach a robust data analysis project.		Noemy Mora Beltran	Not Started	0%	01/01/19	05/09/19	
Technical OTHER		Mary Khoshmashrab	Not Started	0%	03/01/19	06/28/19	
160 Training - OTHER			TYVE CHARGE	070	00/01/10	00/20/19	

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Process	Public P	Allention	ioai	Priority	Assigned To	Status	Completed Start d	Target Date	Notes & Comments	
Service Servic	Company Comp	161	Corrective Action Plan Follow-Up (various)	!	Mary Khoshmashrab	Not Started	0%			200
March Marc	March Marc									
Processor	Process	163								
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Equative Symmotory Control on Antibusy (and Control Sections of Antibusy (and Control Sections of Antibusy) Commissions Commi		167	Continuous Auditing- Building and Development (Mary, Kim and Noemy)		Kim Eldredge	In Progress	20%			170
Septimination of the septimina		168	Audit Chief Chair of Training Committee	T	Mary Khoshmashrab	Not Started	0%			50
Department injunction following 1		160	Department System Control w/ Continuous Auditing P- Cards	i	Kim Eldredge	In Progress	10%			200
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Depart Improvement Processor Proce	Comment Comm	170		- :	-		0.00			450
File No. Transport place for the point place (print) File No. File No	18-10 18-1	171		- !	<u> </u>					150
March March Bound Roses March March Bound March	Security Process Proce	172	Capitol Improvement Management Review	. !	Noemy Mora Beltran	Not Started				150
Property Security	Memory Sackman Notes Memory Sackman Notes Memory Sackman Memory Sackm	173	HR- MQ, Timekeeping and Payroll Review (various Dept's.)	!	Noemy Mora Beltran	Not Started	0%			200
Triangle Stocker (Marches Code A) C. Stocker (Code A) C. Stocker	The collection (Problems J. Manay November J. Manager	174	Revenue Recovery/Uncollected Rev Review	!	Noemy Mora Beltran	Not Started	0%			100
Fig. Repeat Problems Column Col	Section of the production of	175	Property Tax Admin Review	_	Noemy Mora Beltran	Not Started	0%			50
Special Proposition for College Control College Control College Colleg	Speak Spea		Tot and Airbnb Reviews	J.	Noemy Mora Beltran	Not Started	0%			50
Makes prised Policy Compare Protein Support Compare and protein plants of Manager Indiana (Manager Indiana) (Manager Ind	A Paragre frozen (PCC), manage responsibilities, countywellow meeting (PCF), groups specified and steep counts, dec.) Whether for the first of the property of the PCF (PCC) of			,	·					130
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Author Francisco Transport Indiang (Normy 100 for EPP) Anthris Norw And Transport Indiang (Normy 100 meth May) (Contryvide apport, Frit, Admit Item off, nor-self meeting, PPS meeting, or other meetings/request, breaks, and other mice. New York (Norm) CORE ACTIVITIES, YALUES AND STRATEGES. Core Admitted: To sawy cast to value and makes of this immend local Distance, the said feeling and property and an expert of meeting of the Strategy case of	Author's required basing (from y 100 for DP) Aprilling Soops And Trans (Soop	179	Workpaper Review IA Manger	_	Mary Khoshmashrab	In Progress	10%			350
Abbite bites and Miscar 800 such May, Kin, and Namely (Courtyvalin support, PH, Admin fine off, non-acid meetings, OFS meetings, or other meetings/regards, breaks, and other raise, task-Website, The Proposed Device and Interior Adult Stream Court Annual Court of the Miscard Stream Court Office and Stream Court Annual Court of the Miscard Stream Court Office Annual Court Offic	And white have been fairly frame (filt) was placed by any Allin, and Hearing County sides appeal, PH, Admin three alt, non-acid meetings, or other meetings inspect, braids, and other miss. seed of project. The Proposite State of the State	180	Workpaper Review Supervising Auditor	_	Kim Eldredge	In Progress	0%			150
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*Ensures that auditors have a good understanding of the financial cycles and transactions to ensure auditors abilities to support the County is sufficient. *Believes in continuous support for standardization around reporting, accounting, and auditing processes that ensures the auditors have the ability to assists county staff, and provide professional support to our county's boards, committees, and management. **Strategies** The Internal Audit Division's strategy consist of generalized goals that encompass the division's planned task and activities. The goals represent and will help the Division strive and be successful. The Internal Audit Division's defined goal activities consist of task, steps or actions (activities) to be taken to accomplish the division's goals, shown in the following matrix. Steps, actions and task are the "how to and" end result to be produced" and supports that the division is meeting or the goal achievement indicator consists of the output or the end result/product of the completed goal or provides the percentage of completion. This will help further measure the division's performance by activity and/or overall goal, and assist in further planning or the need to reassess the divisions defined goals. The percentage of completion is measured from the start of an activity or goal to status date provided. **PEFFORMANCE MEASURES FISCAL YEAR 2018-19:**	-Ensures that auditors have a good understanding of the financial cycles and transactions to ensure auditors abilities to support the County is sufficient. -Believes in continuous support for standardization around reporting, accounting, and auditing processes that ensures the auditors have the ability to assists county staff, and provide professional support to our county's boards, committees, and management. Stategies The Internal Audit Division's strategy consist of generalized goals that encompass the division's planned task and activities. The goals represent and will help the Division strive and be successful in our role towards accomplishing the County and the Department's overall mission and defined goals. Goals are the end results of what the Division plans to achieve in order to be successful. 191 The Internal Audit Division's strategy consist of generalized goals that encompass the division's planned task and activities on the end results of what the Division strive and be successful in our role towards accomplishing the County and the Department's overall mission and defined goals. Goals are the end results of what the Division strive and be successful. 191 The Internal Audit Division's strategy consist of generalized goals that encompass the division's planned task and activities to be produced and supports that the division is meeting of has successfully accomplished the Intended goal. The goals achievement indicator consists of the output or the end results of the output	.03	*Supports implementing monitoring and oversight processes that supports strong internal controls in place to ensure that public funds are properly safeguarded.							
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192	PERFORMANCE MEASURES FISCAL YEAR 2018-19: Billable vs. Non-billable- Quantity is measured Billable vs. Actual Audit Hours by Engagement - Outcome is measured		towards accomplishing the County and the Department's overall mission and defined goals. Goals are the end results of what the Division plans to achieve in order to be successful.							
192 193 PERFORMANCE MEASURES FISCAL YEAR 2018-19:	PERFORMANCE MEASURES FISCAL YEAR 2018-19: 193 PERFORMANCE MEASURES FISCAL YEAR 2018-19: 194 1 Billable vs. Non-billable- Quantity is measured 195 2 Budgeted vs. Actual Audit Hours by Engagement - Outcome is measured	191	The Internal Audit Division's defined goal activities consist of task, steps or actions (activities) to be taken to accomplish the division's goals, shown in the following matrix. Steps, actions and task are the "how to" and "end result to be produced" and supports that the division is meeting or has successfully accomplished the intended goal. The goal achievement indicator consists of the output or the end result/product of the completed goal or provides the percentage of completion. This will help further measure the division's performance by activity and/or overall goal, and assist in further planning or the need to reassess the divisions defined goals. The percentage of completion is measured from the start of an activity or goal to status date provided.							
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195 2 Budgeted vs. Actual Audit Hours by Engagement - Outcome is measured 196 3 Percentage of Divisional Goals Achieved- Outcome is measured	196 3 Percentage of Divisional Goals Achieved- Outcome is measured	196 3								
	197 4 Percentage of Planned Projects vs. Actual Projects Completed- Outcome is measured	197 4	•							

					Date			
Attentio	n Goal	Priority	Assigned To	Status	% Planned Completed Start Completed Start Completed Start Completed Completed Planned Completed Comp	e Target Date Not	es & Comments	
100					d d			
198	INTERNAL AUDIT TEAM'S STRENGTHFINDER RESULTS:							
200	MARY KHOSHMASHRAB, INTERNAL AUIDT MANAGER							
200	INDIVIDUALIZATION - People who are especially talented in the Individualization theme are intrigued with the unique qualities of each person. They have a gift for figuring out how people who are different							
	can work together productively.							
	ADDANICED. Desployed are appealed in the American thems are appealed by the boundaries the shifts. They like to force and recovered							
	ARRANGER - People who are especially talented in the Arranger theme can organize, but they also have a flexibility that complements this ability. They like to figure out how all of the pieces and resources can be arranged for maximum productivity.							
201								
201	MAXIMIZER - People who are especially talented in the Maximizer theme focus on strengths as a way to stimulate personal and group excellence. They seek to transform something strong into something superb.							
	LEARNER - People who are especially talented in the Learner theme have a great desire to learn and want to continuously improve. In particular, the process of learning, rather than the outcome, excites							
	them.							
	ACUIEVED. Deeple who are conscielly telepted in the Ashiever thome have a great deal of stamine and work hard. They take great actiofaction from heing hyper and productive							
202	ACHIEVER - People who are especially talented in the Achiever theme have a great deal of stamina and work hard. They take great satisfaction from being busy and productive. KIM ELDREDGE, AUDIT SUPERVISOR							
202	INDIVIDUALIZATION - People who are especially talented in the Individualization theme are intrigued with the unique qualities of each person. They have a gift for figuring out how people who are different							
	can work together productively.							
	ADDANICED. Despite who are conscious televised in the American them can exemple but they also have a flexibility that complements this chillity. They like to figure out how all of the places and recourses.							
	ARRANGER - People who are especially talented in the Arranger theme can organize, but they also have a flexibility that complements this ability. They like to figure out how all of the pieces and resources can be arranged for maximum productivity.							
203								
	IDEATION - People especially talented in the Ideation theme are fascinated by ideas. They are able to find connections between seemingly disparate phenomena.							
	LEARNER - People who are especially talented in the Learner theme have a great desire to learn and want to continuously improve. In particular, the process of learning, rather than the outcome, excites them.							
	ANALYTICAL - People who are especially talented in the Analytical theme search for reasons and causes. They have the ability to think about all the factors that might affect the situation.							
204	NOEMY MORA-BELTRAN, AUDITOR II							
	ARRANGER - People who are especially talented in the Arranger theme can organize, but they also have a flexibility that complements this ability. They like to figure out how all of the pieces and resources can be arranged for maximum productivity.							
	DEVELOPER - People who are especially talented in the Developer theme recognize and cultivate the potential in others. They spot the signs of each small improvement and derive satisfaction from these							
	improvements.							
205	RESPONSIBILITY - People who are especially talented in the Responsibility theme take psychological ownership of what they say they will do. They are committed to stable values such as honesty and loyalty.							
	Belief theme have certain core values that are unchanging. Out of these values emerges a defined purpose for their life.							
206	INPUT - People who are especially talented in the Input theme have a need to collect and archive. They may collect information, ideas, history, or even relationships.							
207	CONSIDERATION OF INDEPENDENCE (ACCORDING TO PROFESSIONAL AUDITING STANDARDS)							
208	In accordance with Professional Auditing Standards Independence considerations are disucssed and documented with the AC/FOC at the Aug FOC Meeting. The discussion is documented in the							
	meeting minutes.							
209	Potential/Perceived Threats of Independence: Organizational Independence the Division of Internal Audito is an official antity within the appropriation or official antition of which we may perform an conduct audito review analysis non audit							
210	Organizational Independence- the Division of Internal Audits is an affiliated entity within the organization or affiliated entities of which we may perform or conduct audits, reviews, analysis, non-audit and/or consulting related projects.							
211	Safeguards Implemented:							
212	The following safeguards have been implemented and in fact provide assurance that the Division of Internal Audit and the auditors' have independence over work performed, where independence would be required:							
	*To achieve the degree of independence necessary to effectively carry out the responsibilities of the internal audit activity, the internal audit manager (chief) of the division of internal audit has direct and unrestricted access to the senior management and the board. This is achieved through a dual-reporting relationship. Threats to objectivity are also managed at the individual auditor,							
213	direct and unrestricted access to the senior management and the board. This is achieved through a dual-reporting relationship. Threats to objectivity are also managed at the individual auditor, engagement, functional, and organizational levels.							
	•••							
214	•The chief reports functionally to the Board of Supervisors through the Financial Oversight Committee (FOC). The FOC Members include members of the public, the Board of Supervisors, cities, special districts, and the Board of Education. The dual-reporting structure within the organization allows the internal audit activity to fulfill its responsibilities. Further, the chief confirms to the board, at least annually, the organizational independence of the internal audit activity.							
215	•The Internal audit activity is free from interference when determining the scope of internal auditing, performing work, and communicating results.							
	*The FOC play an active role in approving the internal audit charter; approving the risk based internal audit plan; approving the internal audit budget and resource plan; receiving communications							
216	from the chief on the internal audit activity's performance relative to its plan and other matters; and making appropriate inquiries of management and the chief of the internal audit division to determine whether there are inappropriate scope or resource limitations.							
217	•The Internal auditors refrain from assessing specific operations for which they were previously responsible (note: Objectivity is presumed to be impaired if an internal auditor provides assurance services for an activity for which the internal auditor had responsibility within the previous year).							
218	services for an activity for which the internal auditor had responsibility within the previous year). •Assurance engagements for functions over which the chief of the division has responsibility will be overseen by a party outside the internal audit activity.							
	*Assurance engagements for functions over which the division has responsibilities by a party outside the internal auditors do not internal auditors may provide consulting services relating to operations for which they had previous responsibilities. However, if internal auditors have potential impairments to independence or							
219	objectivity relating to proposed consulting services, a disclosure will be made to the engagement client prior to accepting the engagement.							

Comments

Row 200: MARY KHOSHMASHRAB, INTERNAL AUIDT MANAGER

Mary Khoshmashrab (mary.khoshmashrab@yolocounty.org) | June 14, 2018 8:15 AM Duty Statement

Row 202: KIM ELDREDGE, AUDIT SUPERVISOR

Row 204: NOEMY MORA-BELTRAN, AUDITOR II

Mary Khoshmashrab (mary.khoshmashrab@yolocounty.org) | June 14, 2018 8:16 AM Duty Statement