

Auditing Tasks 18-19



Attention	Goal	Priority	Assigned To	Status	% Completed	Planned Start	Date Completed	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 be finished by
	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 amendments 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				65%				
	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).								
	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 reviews.		Mary Khoshmashrab		95%	06/04/18		07/31/18	
	1.1 Meet and discuss - brainstorming:		Mary-Khoshmashrab	Completed	100%	06/04/18	06/24/18	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 directors, CAO, CFO;
	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 probation and
	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	
●	6.1 Gain approval from CAO, CFO, and share with FOC		Mary Khoshmashrab	In Progress	90%	07/31/18		08/22/18	

Attention	Goal	Priority	Assigned To	Status	% Completed	Planned Start	Date Completed	Target Date	Notes & Comments
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 fourth 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 -UNIFORM GRANT GUIDANCE (2 CFR) (FORMERLY OMB A-133)	!	Mary Khoshmashrab		0%	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		0%	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.			Not Started	0%				
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%				
94	7.3 Hold training class.			Not Started	0%				
95	Task 8- Special District Training	!	Mary Khoshmashrab		0%	11/30/18		11/30/18	
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.			Not Started	0%	09/18/18		09/14/18	
98	8.3 Hold training class.			Not Started	0%	11/21/18		12/17/18	
99	Task 9 - IDP- Noemy Mora-Beltran ACL Certification Goals	—	Kim Eldredge		0%	09/03/18		10/31/18	
100	9.1 First 6 month review of IDP and progress			Not Started	0%	06/05/19		06/21/19	
101	9.2 Second 6 month review of the IDP and progress			Not Started	0%	06/03/19		06/28/19	
102	Task 10- IDP- Mary Khoshmashrab Certified Fraud Examiner (CFE) Certification Goals	—	Mary Khoshmashrab		0%	07/02/18		06/28/19	
103	10.1 First 6 month review of IDP and progress			Not Started	0%	12/10/18		12/20/19	
104	10.2 Second 6 month review of the IDP and progress			Not Started	0%	06/24/19		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%	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.	↓	Mary Khoshmashrab	Not Started	0%	03/29/19		06/28/19	
108	Goal 5 - Provide current and updated manuals that help guide staff				61%				
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	

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111	Task 2 - Continuous Monitoring and Audit Project with ACL	!	Mary Khoshmashrab	In Progress	50%	07/02/18		06/28/19	
112	Task 3 - Development and Maintenance of the Financial Oversight Committee Website	!	Mary Khoshmashrab	In Progress	90%	06/14/18		11/30/18	
113	Task 4 - Develop and Maintenance of the Division of Internal Audit Website	!	Mary Khoshmashrab	In Progress	90%	06/14/18		12/27/18	
114	Task 5 - Review and Update as necessary the IA Engagement Manual (reflecting changes to Red and YellowBook Standards)	↓	Mary Khoshmashrab	In Progress	0%	07/02/18		06/28/19	
115	Task 6 - Review and update the Internal Control Standards Manual	↓	Mary Khoshmashrab	In Progress	0%	07/02/18		06/28/19	
116	Task 7 - Send out bi-annual request for audits and GAP's letters to Department Heads.	↓	Mary Khoshmashrab	Completed	100%	07/02/18		06/28/19	
117	Goal 6- Facilitate FOC and Audit Committee				4%				
118	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).								
119	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	
120	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	
121	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	
122	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	
123	1.4 Forth QTR. FOC (prep, schedule, minutes, post, track, website update IA projects, hold elections, and vote new members.		Mary Khoshmashrab	Not Started	0%	05/09/19		05/23/19	
124	Task 2 - Quarterly Reports to CFO on audit updates and workplan.		Mary Khoshmashrab	Not Started	0%	06/28/19		06/28/19	
125	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	0%	06/28/19		06/28/19	
127	Task 5 - Monthly Audit Staff Meetings		Mary Khoshmashrab	Not Started	10%	06/28/19		06/28/19	
128	Task 6 - Annual Performance Reviews		Mary Khoshmashrab		0%				
129	6.1 Kim Eldredge		Mary Khoshmashrab	Not Started	0%	01/25/19		02/25/19	
130	6.2 Noemy Mora-Beltran		Kim Eldredge	Not Started	0%	05/01/19		05/31/19	
131	Task 7- Update and Send out Countywide Customer Service Survey	!	Mary Khoshmashrab	Not Started	0%	05/13/19		06/28/19	
132	7.1 Report results of FY17/18 to CAO, CFO, and FOC	!	Mary Khoshmashrab	Not Started	0%	06/18/19		06/28/19	
133	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	
134	Task 8- Attend CALSACA Audit Managers Sub-Committee Quarterly Meetings.	↓	Mary Khoshmashrab		0%				
135	8.1 First QTR. Meeting	↓	Mary Khoshmashrab	Not Started	0%				
136	8.2 Second QTR. Meeting	↓	Mary Khoshmashrab	Not Started	0%				
137	8.3 Third QTR. Meeting	↓	Mary Khoshmashrab	Not Started	0%				
138	8.4 Forth QTR. Meeting	↓	Mary Khoshmashrab	Not Started	0%				
139									
140									
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%				100
144	HSA Risk Assessment (Carry forward)	!	Mary Khoshmashrab	Not Started	0%				200
145	Infor Report Implementation Report Update Project (Carry forward) no hours assigned	!	Kim Eldredge	In Progress	90%				0
146	Infor Phase I - 5 Engagements	!	Kim Eldredge	Not Started	0%				450
147	Phase 1								
148	Phase 2								
149	Phase 3								
150	Phase 4								
151	Probation AUP Engagement (Carry forward) no hours assigned		Noemy Mora Beltran	Completed	100%				0
152	Cannabis AUP Engagements		Mary Khoshmashrab	Not Started	90%				200
153	Placer County Peer Review	—	Mary Khoshmashrab	Not Started	0%				120
154	Internal Control Review Treasury	!	Kim Eldredge	Not Started	0%				200
155	Long-Term Project CIP Required Audit w/Board of Corrections FY19-20 (planning begins) no hours assigned	↓	Mary Khoshmashrab	Not Started	0%				0
156	Training- Countywide Grant/OMB/Risk/Internal Control training and department specific trainings, (development, prep, and instruction	—	Mary Khoshmashrab	In Progress	0%				300
157	UNIFORM 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 Guidance (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	
158	RISK ASSESSMENT & UNDERSTANDING INTERNAL CONTROLS- This Course is designed for financial, operational and program staff interested in assessing operational, finance or organizational 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.	!	Mary Khoshmashrab	In Progress	0%	11/05/18		01/17/19	
159	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 by 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	
160	Training - OTHER	↓	Mary Khoshmashrab	Not Started	0%	03/01/19		06/28/19	

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161	Corrective Action Plan Follow-Up (various)	!	Mary Khoshmashrab	Not Started	0%				200
162	Probation								
163	Cannabis								
164	PA/PG								
165	PA- Sheriff								
166	PG- HHS								
167	Continuous Auditing- Building and Development (Mary, Kim and Noemy)	!	Kim Eldredge	In Progress	20%				170
168	Audit Chief Chair of Training Committee	↓	Mary Khoshmashrab	Not Started	0%				50
169	Department System Control w/ Continuous Auditing P- Cards	!	Kim Eldredge	In Progress	10%				200
170	Department System Control Review	!	Kim Eldredge	Not Started	0%				
171	Contracts/Grants	!	Noemy Mora Beltran	Not Started					150
172	Capitol Improvement Management Review	!	Noemy Mora Beltran	Not Started					150
173	HR- MQ, Timekeeping and Payroll Review (various Dept's.)	!	Noemy Mora Beltran	Not Started	0%				200
174	Revenue Recovery/Uncollected Rev Review	!	Noemy Mora Beltran	Not Started	0%				100
175	Property Tax Admin Review	—	Noemy Mora Beltran	Not Started	0%				50
176	Tot and Airbnb Reviews	↓	Noemy Mora Beltran	Not Started	0%				50
177	Special Request Reviews (CAO, AC, Board)	↓	Mary Khoshmashrab	Not Started	0%				130
178	IA Manager (support FOC, manager responsibilities, countywide meetings (FOF), program specific guidance, external audit meetings federal and state audits, etc.)	—	Mary Khoshmashrab	In Progress	20%				400
179	Workpaper Review IA Manger	—	Mary Khoshmashrab	In Progress	10%				350
180	Workpaper Review Supervising Auditor	—	Kim Eldredge	In Progress	0%				150
181	Auditor's required training (Noemy 160 for IDP)	—	Kim Eldredge	In Progress	0%				240
182	Admin- None Audit Hours (400 each Mary, Kim, and Noemy) (Countywide support, FH, Admin time off, non-audit meetings, DFS meetings, or other meetings/request, breaks, and other misc. task- Website, Time tracking project)	↓	Mary Khoshmashrab	In Progress	0%				1600
183	Total Projected Direct and Indirect Audit Hours								5760
184									
185	CORE ACTIVITIES, VALUES AND STRATEGIES:								
186	Core Activities - To carry out the vision and mission of the Internal Audit Division, the audit staff will engage in the following core activities:								
187	<ul style="list-style-type: none"> •To provide excellent support to our customers: The Internal Audit Division staff will provide continuous support to the county's management, staff, and other partners (local and private entities) by providing them with effective and efficient tools, and professional superior fiscal support that would add to the success of the final desired outcome for all stakeholders. •To help provide reasonable assurance of accountability, transparency, and due diligence, to the public and other stakeholders by conducting various types of audits and reviews of the county's operations, programs, and projects that are funded by the county to ensure public funds are spent appropriately and within the scope of the intended purpose. •To help ensure that public funds are used in the most efficient and effective manner, to prevent waste and abuse by continuous assessment and monitoring of risk, and the development, implementation, and monitoring of internal controls and processes within the County's organizational systems of control, as well as monitoring those who are components or partners of the county. •To help ensure that the County is in compliance with necessary reporting, monitoring and review requirements that are govern by various statutes, codes, and regulations depending on the funding type. •To ensure audit staff are properly trained, and kept apprised of new accounting and auditing standards, and best practices over business processes. 								
188	Values - In order for the Internal Audit Division to fulfill their role in supporting the County, the Division staff is committed to the following values:								
189	<ul style="list-style-type: none"> •Believes that knowledge and skills are the keys to success: The Internal Audit Division offers a variety of support for the County's Board, Committees, Management, Staff, and other government components, and entities. •Encourages and supports well-trained auditors with a strong background in performance, compliance, financial, and forensic reviews performed on government and non-government entities. •Ensures that auditors are current on accounting practices, auditing and other professional standards, and best practices including a strong quality control process. •Believes in providing internal customer support to help the county develop more effective, efficient automated tracking systems, procedures, processes, and programs. •Supports implementing monitoring and oversight processes that supports strong internal controls in place to ensure that public funds are properly safeguarded. •Believes in providing excellent customer support for training and development on fiscal reviews, fiscal analysis, risk assessment reviews, and in other areas such as desk audit reviews. •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. 								
190	Strategies								
191	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.								
192	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.								
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								
196	3 Percentage of Divisional Goals Achieved- Outcome is measured								
197	4 Percentage of Planned Projects vs. Actual Projects Completed- Outcome is measured								

Attention	Goal	Priority	Assigned To	Status	% Completed	Planned Start	Date Completed	Target Date	Notes & Comments
198									
199	INTERNAL AUDIT TEAM'S STRENGTHFINDER RESULTS:								
200	MARY KHOSHMAHRAB, INTERNAL AUDIT MANAGER								
201	<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>								
202	KIM ELDREDGE, AUDIT SUPERVISOR								
203	<p>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.</p> <p>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.</p> <p>IDEATION - People especially talented in the Ideation theme are fascinated by ideas. They are able to find connections between seemingly disparate phenomena.</p> <p>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.</p> <p>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.</p>								
204	NOEMY MORA-BELTRAN, AUDITOR II								
205	<p>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.</p> <p>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.</p> <p>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.</p> <p>BELIEF - People especially talented in the Belief theme have certain core values that are unchanging. Out of these values emerges a defined purpose for their life.</p> <p>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.</p>								
206									
207	CONSIDERATION OF INDEPENDENCE (ACCORDING TO PROFESSIONAL AUDITING STANDARDS)								
208	In accordance with Professional Auditing Standards independence considerations are discussed 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:								
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:								
213	•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, 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.								
216	•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 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	•Assurance engagements for functions over which the chief of the division has responsibility will be overseen by a party outside the internal audit activity.								
219	•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 objectivity relating to proposed consulting services, a disclosure will be made to the engagement client prior to accepting the engagement.								



Comments

☰ Row 200: MARY KHOSHMAHRAB, INTERNAL AUIDT MANAGER
Mary Khoshmashrab (mary.khoshmashrab@yolocounty.org) | June 14, 2018 8:15 AM
Duty Statement

☰ Row 202: KIM ELDREDGE, AUDIT SUPERVISOR
Mary Khoshmashrab (mary.khoshmashrab@yolocounty.org) | June 14, 2018 8:15 AM
Duty Statement

☰ Row 204: NOEMY MORA-BELTRAN, AUDITOR II
Mary Khoshmashrab (mary.khoshmashrab@yolocounty.org) | June 14, 2018 8:16 AM
Duty Statement