

Auditing Tasks 18-19



| Attention | Goal | Priority | Assigned To | Status | % Completed | Planned Start | Date Completed | Target Date | Notes & Comments |
|-----------|--|----------|-------------------|-------------|-------------|---------------|----------------|-----------------|---|
| 1 | Goal completion to date | | Mary Khoshmashrab | | 60% | | | | |
| 2 | Goal 1- Facilitate the countywide risk assessment: | | | | 75% | | | 06/30/21 | |
| 3 | 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). | | | | | | | | |
| 4 | Task 1 - Complete the CAO's Risk Assessment (Carry Forward 17/18) | | Mary Khoshmashrab | In Progress | 98% | | | 10/15/18 | |
| 5 | 1.1 CAO HR Staff to complete risk surveys | | | Completed | 100% | | | | |
| 6 | 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. | | | Completed | 100% | | | | Update 10/3- Draft report will go to Pat by 10/15. Summarizing results and AR on report. |
| 7 | 1.3 Prepare report and distribute to Department Directors and CAO for response | | | Completed | 100% | | | | Draft to Patrick by 10/15 |
| 8 | 1.4 Finalize report, update countywide risk matrix, and distribute results to Department Directors, CAO, and FOC. | | | In Progress | 90% | | | | Update -22-19: The report was provided in Oct. Additional time was requested for a response. CAO responded on Dec 24th with additional questions and a response was provided. |
| 9 | Task 2 - HHSA Risk Assessment (Carry Forward FY17/18) | | Mary Khoshmashrab | In Progress | 52% | | | 04/30/19 | |
| 10 | 2.1 Schedule training by division on RA and IC's | | | Completed | 100% | | | | Update 10/3- 9/13 emailed Rebecca, no response. Talked with Karen during Strength Finders and she will talk with Rebecca. Also sent EM to Karen on 10/2 requesting update on CAP PG |
| 11 | 2.2 Provide training for RA and IC to HHSA Staff and Contractors (selected by Karen Larson) | | | Completed | 100% | | | | Update 12/20 5 branches, 120 employees have been trained on the RA process and IC. Jan the surveys will go out to 120 ee and they will be given 30 days to complete. |
| 12 | 2.3 Send out surveys to staff that have been selected to participate in the RA (Varied Levels of Management, Supervisors, and Staff) | | | Completed | 100% | | | | Update 1-22: Survey's were sent out on Jan 3rd to selected staff. They have been given until 2/15 to complete. Staff have been very responsive and several have reached out for additional guidance. |
| 13 | 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. | | | In Progress | 10% | | | 04/15/19 | Update 1-22: Draft report started. Survey's were sent out on Jan 3rd to selected staff. They have been given until 2/15 to complete. Staff have been very responsive and several have reached out for additional guidance. |
| 14 | 2.6 Prepare report and distribute to Department Director for response | | | Not Started | 0% | | | 06/01/19 | |
| 15 | 2.7 Finalize report, update countywide risk matrix, and distribute results to Department Director, CAO, and FOC. | | | Not Started | 0% | | | 06/30/19 | |
| 16 | Task 3 Meet with Community Service Department to begin RA process | | Mary Khoshmashrab | Not Started | 0% | | | 09/27/19 | Update 1-22: Sheriff will be assessed before CSD |
| 17 | Task 4 Meet with Department of AG to begin RA process | | Mary Khoshmashrab | Not Started | 0% | | | 12/26/19 | Update 1-22: CSD will be assessed before Ag |
| 18 | Task 5 Meet with Sheriff Department to begin RA process | | Mary Khoshmashrab | Not Started | 10% | | | 06/26/19 | Update 1/20/19 reviewing CAPs submitted by PG and PA. in Jan will test on a sample basis to ensure items identified as complete have been implemented. 10/3/21 Sent Tom and Ed an email on CAP for PA 9/19/19: Call to Tom Lopez to start RA and Audits of the Depart in Jan 2019. |
| 19 | Goal 2 - Perform reviews of the CW system, Infor | | | | 32% | | | 06/30/21 | |
| 20 | 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). | | | | | | | | |
| 21 | Task 1- Finalize initial go-live Infor System Review and distribute to CFO, CAO, and FOC (Carry Forward Fy17/18) | ! | Kim Eldredge | Completed | 100% | 07/02/18 | | 11/17/18 | Update 12/20 Report was issued to identified parties. Manager will perform final review of workpapers by Jan 1. update: 12/5 Kim has been provided the draft to management and a extension was requested. Responses are due by Fri Dec 14th the report will go out as final on 12/17. |
| 22 | Task 2- Begin Phase 1 Gaining and understanding of the Infor Flow, Contract and Process, User Flow, etc. | | Kim Eldredge | In Progress | 60% | | | 04/25/19 | Update 1-22-19 Discussion with Kim, a lot of this work has been done, there will be some detailed testing, but overall this phase will have min hours committed. A short report summarizing matters around Infor and Kinsey contract processes and other matters. |
| 23 | 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% | | | | |
| 24 | 2.2 Develop workpapers, summarize findings, prepare draft report | | | Not Started | 0% | | | | |
| 25 | 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% | | | | |
| 26 | 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% | | | 06/30/19 | Update 10/3 Discussion with Kim, Phase 2 will be the focus this FY. Detailed testing around transactions and control functions will be the focus. |
| 27 | 3.1 Gain and understanding, develop plan, develop program, meeting with staff, observe, and perform testing procedures | | | Not Started | 0% | | | | |
| 28 | 3.2 Develop workpapers, summarize findings, prepare draft report | | | Not Started | 0% | | | | |
| 29 | 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% | | | | |
| 30 | Task 4- Begin Phase 3 Testing Data and Data Integrity Phase (FY19/20) | | Kim Eldredge | Not Started | 0% | | | 06/30/20 | Update 10/3: Due to other priorities project will be moved to FY19/20 |
| 31 | 4.1 Gain and understanding, develop plan, develop program, meeting with staff, observe, and perform testing procedures | | | Not Started | 0% | | | | |
| 32 | 4.2 Develop workpapers, summarize findings, prepare draft report | | | Not Started | 0% | | | | |
| 33 | 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% | | | | |
| 34 | 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 | Not Started | 0% | | | 06/30/21 | Update 10/3: Due to other priorities project will be moved to FY19/20 |
| 35 | 5.1 Gain and understanding, develop plan, develop program, meeting with staff, observe, and perform testing procedures | | | Not Started | 0% | | | | |
| 36 | 5.2 Develop workpapers, summarize findings, prepare draft report | | | Not Started | 0% | | | | |
| 37 | 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% | | | | |
| 38 | Goal 3 - Perform countywide audits and reviews of highrisk areas | | | | 88% | | | | |
| 39 | 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). | | | | | | | | |
| 40 | 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 | Completed | 100% | 06/04/18 | | 07/31/18 | |
| 41 | 1.1 Meet and discuss - brainstorming. | | Mary Khoshmashrab | Completed | 100% | 06/04/18 | 06/21/18 | 07/31/18 | |
| 42 | 1.2 Document consideration, results, and discussion. | | Mary Khoshmashrab | Completed | 100% | | | | |
| 43 | Task 2 - Discuss with CAO, CFO, FOC, BOS risk concerns and desired department, programs, projects, or process reviews: | | Mary Khoshmashrab | Completed | 100% | 06/04/18 | | 06/30/18 | |
| 44 | 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 | |

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| 45 | 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, GAO, CFO, and FOG members. Only received a response from Patrick and Natalie Dillion. |
| 46 | Task 3 - Review of external audits performed on County | | Mary Khoshmashrab | Completed | 100% | | | 08/31/18 | |
| 47 | 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 Elections. We do not have the resources to handle these request. |
| 48 | 3.2 Document consideration, and review results: | | Mary Khoshmashrab | Completed | 100% | | | | |
| 49 | Task 4 - Gain insight from Management: | | Mary Khoshmashrab | Completed | 100% | | | | |
| 50 | 4.1 Discuss and Review with Department Heads, GAO, 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 | |
| 51 | 4.2 Document consideration, and review results: | | Mary Khoshmashrab | Completed | 100% | 06/11/18 | 06/11/18 | 07/01/19 | |
| 52 | Task 5 - Other considerations of audit resources: | | | Completed | 100% | | | | |
| 53 | 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 | |
| 54 | 5.2 Document consideration and resources related to indirect audit hours. | | Mary Khoshmashrab | Completed | 100% | 07/02/18 | | 07/31/18 | |
| 55 | 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 | Completed | 100% | 07/02/18 | | 08/30/18 | |
| 56 | 6.1 Gain approval from GAO, CFO, and share with FOG | | Mary Khoshmashrab | Completed | 100% | 07/31/18 | | 08/22/18 | |
| 57 | 6.2 Document consideration, discussion and approval: | | Mary Khoshmashrab | Completed | 100% | 07/27/18 | | 08/22/18 | |
| 58 | 6.3 Provide and document in the minutes the annual confirmation of independence to the FOG/Audit Committee | | Mary Khoshmashrab | Completed | 100% | 08/21/18 | | 08/22/18 | Required under Standards 2060 Reporting to the Management and the Board on independence |
| 59 | Task 7- Updates for the Annual Audit Plan on a quarterly basis | | Mary Khoshmashrab | | 43% | | | | |
| 60 | 7.1 Perform first QTR. review and update of annual work and audit plan. | | Mary Khoshmashrab | Completed | 100% | 09/17/18 | | 09/28/18 | Updated on 10/3 |
| 61 | 7.2 Perform second QTR. review and update of annual work and audit plan. | | Mary Khoshmashrab | In Progress | 70% | 01/07/19 | | 02/25/19 | Update 1/22/2019: Revising plan to adjust for reallocation of audit resources. |
| 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 | 49% | 07/02/18 | | 07/01/19 | The percentage comes from audit plan below |
| 65 | Goal 4 - Provide training and guidance countywide | | | | 33% | | | | |
| 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 | | 100% | 11/30/18 | | 12/31/18 | Update 10/3: Much of the presentation is complete. |
| 68 | 1.1 Develop PowerPoint training presentation slides: | | | Completed | 100% | | | | |
| 69 | 1.2 Post and schedule class dates: | | | Completed | 100% | | | | |
| 70 | 1.3 Hold training class: | | | Completed | 100% | | | | Class was well attended with a lot of interaction from staff |
| 71 | Task 2 - RISK ASSESSMENT & UNDERSTANDING INTERNAL CONTROLS | ! | Mary Khoshmashrab | | 90% | 12/29/18 | | 12/28/18 | Update 1-22-19: Class was cancelled due to illness. Working with Chad to reschedule for 1/29, 2/5, or 2/7. |
| 72 | 2.1 Develop PowerPoint training presentation slides: | | | Completed | 100% | | | | |
| 73 | 2.2 Post and schedule class dates: | | | Completed | 100% | | | | |
| 74 | 2.3 Hold training class. | | | Not Started | 0% | | | | |
| 75 | Task 3 - DATA ANALYTICS | ! | Noemy Mora Beltran | | 57% | 03/30/19 | | 03/29/19 | |
| 76 | 3.1 Develop PowerPoint training presentation slides. | | | Not Started | 70% | | | | Update 1/20/19- Noemy has taken completed her course and is in the process of preparing her class. |
| 77 | 3.2 Post and schedule class dates: | | | Completed | 100% | | | | |
| 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 | | 27% | 11/30/18 | | 11/30/18 | Update 1/22/2019: I have not been informed of the dates of this training. When the dates are provided, the DIA will be prepared to share audit requirements for SD. |
| 96 | 8.1 Develop PowerPoint training presentation slides. | | | In Progress | 80% | 09/24/18 | | 11/30/18 | |
| 97 | 8.2 Post and schedule class dates. | | | Not Started | 0% | 09/25/18 | | 11/30/18 | |

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| 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 | | 60% | 09/03/18 | | 10/31/18 | Update 1/22/2019: Noemy's training went very well. She has taken and passed several of the training modules. She has a few remaining to take and pass. After she will receive her cert. |
| 100 | 9.1 First 6 month review of IDP and progress | | | In Progress | 80% | 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 | | 50% | 07/02/18 | | 06/28/19 | Update 1/22/19: I have been studying for the exam and plan to take the exam in march or April of 2019. |
| 103 | 10.1 First 6 month review of IDP and progress | | | Completed | 90% | 12/10/18 | | 12/20/20 | |
| 104 | 10.2 Second 6 month review of the IDP and progress | | | Not Started | 0% | 06/24/19 | | 06/28/20 | |
| 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 | In Progress | 80% | 12/28/18 | | 06/28/19 | Update 1/22: Updated training plan. Training is scheduled for remainder of the FY. David will attend the Audit Managers Committee training and meeting. This will allow him to meet other auditors. All auditors to take the updated Yellowbook and Redbook |
| 106 | Task 12- Perform Annual Internal Audit Assessment in accordance with professional standards. | | Mary Khoshmashrab | Not Started | 0% | 04/26/19 | | 06/28/19 | Update 1/22; Mary will start this at beginning of May |
| 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 | Update 1/22: Mary to work with Placer start date March 2019 |
| 108 | Goal 5 - Provide current and updated manuals that help guide staff | | | | 69% | | | | |
| 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 | Completed | 100% | 07/02/18 | | 08/31/18 | |
| 111 | Task 2 - Continuous Monitoring and Audit Project with ACL | ! | Noemy Mora Beltran | In Progress | 80% | 07/02/18 | | 06/28/19 | Update 1/22: The project is coming along well. The P-cards are the first step around this process. Other projects will follow - Payroll, Claims, Contracts, etc. The first p-card report for continuous auditing is delayed as a result of additional review and reallocation of audit resources. est. March 2019. |
| 112 | Task 3 - Development and Maintenance of the Financial Oversight Committee Website | | Mary Khoshmashrab | Completed | 100% | 06/14/18 | | 11/30/18 | |
| 113 | Task 4 - Develop and Maintenance of the Division of Internal Audit Website | | Mary Khoshmashrab | Completed | 100% | 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 | Not Started | 0% | 07/02/18 | | 06/28/19 | Update 1/22: After we have taken the Redbook and Yellowbook (Feb 2019) (yellowbook in April) the team will review by section, discuss and update. |
| 115 | Task 6 - Review and update the Internal Control Standards Manual | ↓ | Mary Khoshmashrab | Not Started | 0% | 07/02/18 | | 02/28/19 | Update 1/22: Mary will review and update the IC Manual in March of 2019. No Yellowbook class is open until April. |
| 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 | | | | 64% | | | | |
| 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 | | 73% | 07/02/18 | | 06/28/19 | |
| 120 | 1.1 First QTR. FOC (prep, schedule, minutes, post, track, website update IA projects | ↓ | Mary Khoshmashrab | Completed | 100% | 08/02/18 | | 08/22/18 | |
| 121 | 1.2 Second QTR. FOC (prep, schedule, minutes, post, track, website update IA projects | ↓ | Mary Khoshmashrab | Completed | 100% | 11/08/18 | | 01/29/19 | Update 10/3: New member on board. Board to appoint on 10/19. Kristin Sickle to cover Cat D - Special Districts. Application received, Clerk of Board to put on 10/19 Agenda, invite to meetings, Charter, and training powerpoint provided to Kristin. Also, update regarding new auditor and audit plan to be discussed at Nov meeting. Sent an email on 10/3 to FOC members informing them. |
| 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 | In Progress | 90% | 02/14/19 | | 02/21/19 | Update 1/22: Meeting with Gary Sandy on 2/4/2019 to provide overview of DIA and FOC. Agenda and prior meeting minutes have been compiled. Posting on website will occur 72 hours prior to meeting and one week before meeting members will be provided documents |
| 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 | In Progress | 50% | 06/28/19 | | 06/28/19 | Update: Audit plan has been updated and posted to website as of 1/23/2019 Update 10/3: Update provided to Howard via em on 10/2. Discussion for Performance Review held in early sept. |
| 125 | Task 3 - Monthly updates to CAO | | Mary Khoshmashrab | In Progress | 80% | 06/28/19 | | 06/28/19 | |
| 126 | Task 4 - Monthly FOF meetings | | Mary Khoshmashrab | In Progress | 80% | 06/28/19 | | 06/28/19 | |
| 127 | Task 5 - Monthly Audit Staff Meetings | | Mary Khoshmashrab | In Progress | 80% | 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% | 02/04/19 | | 02/25/19 | |
| 130 | 6.2 Noemy Mora-Beltran | | Kim Eldredge | Not Started | 0% | 05/01/19 | | 05/31/19 | |
| 131 | 6.3 David Estrada (first review 3 months) | | Kim Eldredge | Not Started | 0% | 04/02/19 | | 04/01/19 | David's first review to be performed. |
| 132 | Task 7- Update and Send out Countywide Customer Service Survey | ! | Mary Khoshmashrab | In Progress | 90% | 05/13/19 | | 06/28/19 | |
| 133 | 7.1 Report results of FY17/18 to CAO, CFO, and FOC | ! | Mary Khoshmashrab | Completed | 100% | 06/18/19 | 08/28/18 | 06/28/19 | |
| 134 | 7.2 Prepare and send Countywide Customer Survey, Report Results to CAO, CFO, and FOC | ! | Mary Khoshmashrab | In Progress | 10% | 05/07/19 | | 06/28/19 | Update 10/3: Mary to prepare and send out Countywide, to the BOS, and FOC, SD's and JPA (sample basis) by May of 2019 |
| 135 | Task 8- Attend CALSACA Audit Managers Sub-Committee Quarterly Meetings. | ↓ | Mary Khoshmashrab | | 63% | | | | |
| 136 | 8.1 First QTR- Meeting | ↓ | Mary Khoshmashrab | Completed | 100% | | | | |
| 137 | 8.2 Second QTR- Meeting | ↓ | Mary Khoshmashrab | Completed | 100% | | | | Unable to attend due to timing. Mary provided Karen from Napa an update on Training as the Chair of the Training Committee |
| 138 | 8.3 Third QTR. Meeting | ↓ | Mary Khoshmashrab | Not Started | 50% | | | | Update 1/22/2019: David and I will attend meeting in Feb. As Chair of training committee, survey's to all counties have been sent out. Report to be provided at meeting |
| 139 | 8.4 Forth QTR. Meeting | ↓ | Mary Khoshmashrab | Not Started | 0% | | | | |

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| 140 | | | | | | | | | |
| 141 | | | | | | | | | |
| 142 | | | | | | | | | |
| 143 | AUDIT PLAN FOR FISCAL YEAR 2018-19: | | Assigned Staff | | 49% | Start Date | Est Com Date | Budgeted Hrs | Comments |
| 144 | ● CAO Risk Assessment (Carry forward) | ! | Mary Khoshmashrab | Completed | 100% | | 10/31/18 | 100 | Updated 10/30 Report to Pat by 10/15 Final Report by Mid-Nov |
| 145 | ● HHS Risk Assessment (Carry forward) | ! | Mary Khoshmashrab | In Progress | 80% | | 07/31/19 | 200 | Update 1/22/2019: 120 staff selected by management to participate have been trained in internal controls and risk. on 1/3/2019 survey link was emailed to staff. Staff were given until 2/15/2019. Staff have been reaching out proactively requesting additional guidance. Report has been started. |
| 146 | ● Infor Report Implementation Report Update Project (Carry forward) no hours assigned | ! | Kim Eldredge | Completed | 100% | | 10/31/18 | 200 | Update 12/20 report will be issued today to addressees and final workpaper review will be completed by Jan 1. Phase 2 will begin in Jan. Update: Kim will adjust hours below of the 450 and bring to this project. The remaining approx 200 will be used this FY for Phase 1 and 2 |
| 147 | ● Infor Phase I - 5 Engagements | ! | Kim Eldredge | In Progress | 50% | | | | 450 (200 updating report and 250 Phase 1 and 2) |
| 148 | Phase 1 | | | | 20% | | 06/29/19 | 50 | Update 1/22: Much of the phase 1 work has been done during the updated report on infor regarding the pre-implementation. Therefore the remaining 200 hours will consist of summarizing Phase 1 with little additional work, and more focus on Phase 2 |
| 149 | Phase 2 | | | | | | 06/29/19 | 200 | Update 1/22: Much of the phase 1 work has been done during the updated report on infor regarding the pre-implementation. Therefore the remaining 200 hours will consist of summarizing Phase 1 with little additional work, and more focus on Phase 2 |
| 150 | Phase 3 | | | | | | | 0 | Update 10/3: Moved to FY19/20 |
| 151 | Phase 4 | | | | | | | 0 | Update 10/3: Moved to FY19/20 |
| 152 | Probation AUP Engagement (Carry forward) no hours assigned | | Noemy Mora Beltran | Completed | 100% | | | ? | Update 10/3 - Kim will move some hours from Cannabis to here. |
| 153 | Cannabis AUP Engagements | | Mary Khoshmashrab | Completed | 100% | | | ? | Update 10/3: Kim will look to determine how much to move from GW Training of that 300 hours to what ive done in Cannabis for this FY. |
| 154 | Placer County Peer Review | — | Mary Khoshmashrab | In Progress | 20% | 03/29/19 | 06/28/19 | 120 | Update 1/22: Confirmed with Placer to begin in March |
| 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 | Fixed Asset and Fixed Asset Write-Off of Accountability FY19-20 (planning begins) no hours assigned | ↓ | Mary Khoshmashrab | Not Started | 0% | | | | 0 |
| 157 | Training- Countywide Grant/OMB/Risk/Internal Control training and department specific trainings, (development, prep, and instruction) | ↓ | Mary Khoshmashrab | In Progress | 0% | | | 300 | Update 10/3 300 (this amount will be adjusted down to move hours for Mary spent on Cannabis for FY 18/19) |
| 158 | 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 | Completed | 100% | 10/30/18 | 11/29/18 | | |
| 159 | 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 | 90% | 11/05/18 | 01/17/19 | | 1/22/2019: Due to illness RA was cancelled. Working with Chad for dates new dates. possible dates 1/29, 2/5, 2/7 |
| 160 | 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 | In Progress | 60% | 01/01/19 | 05/09/19 | | 1/22/2019: Class is scheduled. |
| 161 | Training - OTHER | ↓ | Mary Khoshmashrab | Not Started | 0% | 03/01/19 | 06/28/19 | | |
| 162 | Corrective Action Plan Follow-Up (various) | ! | Mary Khoshmashrab | In Progress | 20% | 10/23/18 | 06/26/20 | | |
| 163 | PA/PG | | | | | | | 200 | |
| 164 | ● PA- Sheriff | | | In Progress | 70% | 10/02/18 | | 03/25/19 | 1/22 Received CAPs testing on a sampling basis to ensure implementation by March end. |
| 165 | ● PG- HHS | | | In Progress | 70% | 10/02/18 | | 03/25/19 | 1/22 Received CAPs testing on a sampling basis to ensure implementation by March end. |
| 166 | Continuous Auditing- Building and Development (Mary, Kim and Noemy) | ! | Kim Eldredge | In Progress | 60% | | | | See notes in above work plan |
| 167 | Audit Chief Chair of Training Committee | ↓ | Mary Khoshmashrab | In Progress | 90% | | | | See notes in above work plan 50hrs |
| 168 | Department System Control w/ Continuous Auditing P- Cards | ! | Kim Eldredge | In Progress | 80% | | | 200 | Update 1/22/19- Pcard audit and continuous auditing report have been delayed from Feb to March as a result of reallocation of audit resources. To be completed by March 4th. |
| 169 | Department System Control Review | ! | Kim Eldredge | Not Started | 0% | 03/01/19 | | 150 | Update 1/22: Kim to start in March |
| 170 | Contracts/Grants | ! | Kim Eldredge | Not Started | | 05/24/19 | | | Update 1/22: Team to start in May |
| 171 | Capitol Improvement Management Review | ! | Noemy Mora Beltran | Not Started | | 05/01/19 | | | Update 1/22: Team to start in May |
| 172 | Treasury IC Review | ! | Kim Eldredge | Not Started | | 03/01/19 | | | Update 1/22: Team to start in March |
| 173 | HR- MQ, Timekeeping and Payroll Review (various Dept's.) | ! | Noemy Mora Beltran | In Progress | 10% | 12/11/18 | | 200 | Update 1/22: Team to start in March |
| 174 | Land Fill Cash Audit | ! | Kim Eldredge | In Progress | 80% | 10/08/18 | 02/04/18 | 100 | Update 1/22: Kim took over from Noemy- February 4th approx. report date. To be presented to the FOC. |
| 175 | Property Tax Admin Review | — | Noemy Mora Beltran | Not Started | 0% | | 07/01/19 | 50 | Updated 1/22: Estimate a move to July new FY |
| 176 | Tot and Airbnb Reviews | ↓ | Noemy Mora Beltran | Not Started | 0% | | 07/01/19 | 50 | Updated 1/22: Estimate a move to July new FY |
| 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 | 60% | | | 400 | |
| 179 | Workpaper Review IA Manger | — | Mary Khoshmashrab | In Progress | 50% | | | 350 | |
| 180 | Workpaper Review Supervising Auditor | — | Kim Eldredge | In Progress | 50% | | | 150 | |
| 181 | Auditor's required training (Noemy 160 for IDP) | — | Kim Eldredge | In Progress | 50% | | | 240 | |

| Attention | Goal | Priority | Assigned To | Status | % Completed | Planned Start | Date Completed | Target Date | Notes & Comments |
|-----------|--|----------|--------------------|-------------|-------------|---------------|----------------|-------------|---|
| 182 | Admin- None Audit Hours (533 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 | 50% | | | 1600 | |
| 183 | Added: IC AUP With Habitat Conservation | ↓ | Noemy Mora Beltran | Not Started | | 07/01/19 | | 100 | Update 1/22: At request of JPA move to FY19/20 |
| 184 | Added: Special District Audits (Once the new auditor is hired) | ! | | Not Started | | 07/01/19 | | ? | Update 1/22: Audits will be included on plan for new FY 19/20. Possibly started before FY end. |
| 185 | Added: Cash and Gift Card Audit (Once the new auditor is hired) | ! | | Not Started | | 07/01/19 | | ? | Updated 1/22: Estimate a move to July new FY. Possibly started before FY end. |
| 186 | Added: CSA Audits (Once new auditor is hired) | ! | | Not Started | | 07/01/19 | | ? | Updated 1/22: Estimate a move to July new FY |
| 187 | Added: Audit of Sheriff Dept. (At Tom's request once he starts office in Jan - Reallocate hours from special request hours) | ! | Mary Khoshmashrab | Not Started | | 03/01/19 | | ? | Updated 1/22: Waiting to hear from Tom Lopez in Jan or Feb, reallocate these hours to audit of office |
| 188 | Added: Claims Audit (Once the new auditor is hired) | ! | | Not Started | | 05/01/19 | | ? | Updated 1/22: Estimate a move to July new FY. Possibly started before FY end. |
| 189 | Total Projected Direct and Indirect Audit Hours | | | | | | | 3990 | 0 |
| 190 | | | | | | | | | |
| 191 | CORE ACTIVITIES, VALUES AND STRATEGIES: | | | | | | | | |
| 192 | Core Activities - To carry out the vision and mission of the Internal Audit Division, the audit staff will engage in the following core activities: | | | | | | | | |
| 193 | <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. | | | | | | | | |
| 194 | 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: | | | | | | | | |
| 195 | <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. | | | | | | | | |
| 196 | Strategies | | | | | | | | |
| 197 | <p>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.</p> <p>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.</p> | | | | | | | | |
| 198 | | | | | | | | | |
| 199 | PERFORMANCE MEASURES FISCAL YEAR 2018-19: | | | | | | | | |
| 200 | 1 Billable vs. Non-billable- Quantity is measured | | | | | | | | |
| 201 | 2 Budgeted vs. Actual Audit Hours by Engagement - Outcome is measured | | | | | | | | |
| 202 | 3 Percentage of Divisional Goals Achieved- Outcome is measured | | | | | | | | |
| 203 | 4 Percentage of Planned Projects vs. Actual Projects Completed- Outcome is measured | | | | | | | | |
| 204 | | | | | | | | | |
| 205 | INTERNAL AUDIT TEAM'S STRENGTHFINDER RESULTS: | | | | | | | | |
| 206 | MARY KHOSHMAHRAB, INTERNAL AUIDT MANAGER | | | | | | | | |
| 207 | <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> | | | | | | | | |
| 208 | KIM ELDRIDGE, AUDIT SUPERVISOR | | | | | | | | |

| Attention | Goal | Priority | Assigned To | Status | % Completed | Planned Start | Date Completed | Target Date | Notes & Comments |
|-----------|---|----------|-------------|--------|-------------|---------------|----------------|-------------|------------------|
| 209 | <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> | | | | | | | | |
| 210 | NOEMY MORA-BELTRAN, AUDITOR II | | | | | | | | |
| 211 | <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> | | | | | | | | |
| 212 | | | | | | | | | |
| 213 | CONSIDERATION OF INDEPENDENCE (ACCORDING TO PROFESSIONAL AUDITING STANDARDS) | | | | | | | | |
| 214 | 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. | | | | | | | | |
| 215 | Potential/Perceived Threats of Independence: | | | | | | | | |
| 216 | 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. | | | | | | | | |
| 217 | Safeguards Implemented: | | | | | | | | |
| 218 | 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: | | | | | | | | |
| 219 | •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. | | | | | | | | |
| 220 | •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. | | | | | | | | |
| 221 | •The internal audit activity is free from interference when determining the scope of internal auditing, performing work, and communicating results. | | | | | | | | |
| 222 | •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. | | | | | | | | |
| 223 | •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). | | | | | | | | |
| 224 | •Assurance engagements for functions over which the chief of the division has responsibility will be overseen by a party outside the internal audit activity. | | | | | | | | |
| 225 | •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 206: MARY KHOSHMAHRAB, INTERNAL AUIDT MANAGER
Mary Khoshmashrab (mary.khoshmashrab@yolocounty.org) | June 14, 2018 8:15 AM
Duty Statement

☐ Row 208: KIM ELDREDGE, AUDIT SUPERVISOR
Mary Khoshmashrab (mary.khoshmashrab@yolocounty.org) | June 14, 2018 8:15 AM
Duty Statement

☐ Row 210: NOEMY MORA-BELTRAN, AUDITOR II
Mary Khoshmashrab (mary.khoshmashrab@yolocounty.org) | June 14, 2018 8:16 AM
Duty Statement