



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		78%			06/30/21	
2	Goal 1 - Facilitate the countywide risk assessment				90%			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	Completed	100%			10/15/18	Issued on 1/23/2019 to FOC, BOS and CAO with CAO Response
5	1-1 CAO HR Staff to complete risk surveys			Completed	100%				
6	1-2 Complete, analyze, 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 A/R 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.			Completed	100%				Update 2-3-19: The report was provided in Oct. A response was issued to BOS on 1-23-2019. The final report and CAO's response was issued to BOS, FOC and CAO on 1/23/2019.
9	● Task 2 - HHSA Risk Assessment (Carry Forward FY17/18)		Mary Khoshmashrab	In Progress	80%			04/30/19	Update 2/19 Surveys closed and I am beginning the review and completion of the information and have formatted the report. I plan to have it submitted before I leave on March 21. Update 1-22: Draft report started. Surveys 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. 120 staff were trained in RA and IC. EE are engaged in the process with many seeking additional guidance and understanding. The project is approx. 80% complete but I am not able to change the percentage shown.
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: Surveys 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 Complete, analyze, 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	80%			03/11/19	Update 2/19 Surveys closed and I am beginning the review and completion of the information and have formatted the report. I plan to have it submitted before I leave on March 21. Update 1-22: Draft report started. Surveys 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	40%			03/11/19	
15	2-7 Finalize report, update countywide risk matrix, and distribute results to Department Director, CAO, and FOC.			Not Started	0%			03/21/19	
16	Task 3 Meet with Community Service Department to begin RA process		Mary Khoshmashrab	Not Started	0%			09/27/19	Update 2-19 postponed until replacement of IA Manager.
17	Task 4 Meet with Department of AG to begin RA process		Mary Khoshmashrab	Not Started	0%			12/26/19	Update 2-19 postponed until replacement of IA Manager.
18	Task 5 Meet with Sheriff Department to begin RA process		Mary Khoshmashrab	Not Started	10%			06/26/19	Update 2-19 postponed until replacement of IA Manager.
19	Goal 2 - Perform reviews of the CW system, Infor tracking and reporting (Long-Term Project 2017/18 to FY20/21).				80%			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.								
21	Task 1 - Finalize initial go-live Infor System Review and distribute to FOC, 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	Phase 2-5 Cancelled - Hours will be reallocated to various audits that will include audit procedures to test Infor system controls, manual work around controls, and data reliability.		Kim Eldredge	In Progress	60%			04/25/19	Update on Infor Phases 2-5 2/19/2019: Phases of Infor is being replaced and moved into various reviews around Infor. The hours will be better used to perform system reviews that include reviews of various audits and continuous auditing. Audit procedures will be designed to include testing around the Infor system that include system controls and manual work arounds. The reviews include p-card, internal control reviews, CIP, revenue and A/R reviews. Once Kim completes the Landfill Audit due to me by March 4th, Kim will disburse these hours and other hours to the various reviews.
23	Goal 3 - Perform countywide audits and reviews of highrisk areas				95%				
24	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).								
25	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	
26	1-1 Meet and discuss - brainstorming:		Mary Khoshmashrab	Completed	100%			06/04/18	
27	1-2 Document consideration; results; and discussion:		Mary Khoshmashrab	Completed	100%			06/04/18	
28	1-2 Discuss with CAO, FOC, BOS risk concerns and desired department; programs; projects; or process reviews:		Mary Khoshmashrab	Completed	100%			06/04/18	
29	2-1 Meet and discuss with each group in person if requested, otherwise via email:		Mary Khoshmashrab	Completed	100%			06/30/18	
30	2-2 Document consideration; results; and discussion:		Mary Khoshmashrab	Completed	100%			06/06/18	
31	Task 3 - Review of external audits performed on County		Mary Khoshmashrab	Completed	100%			08/31/18	
32	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.
33	3-2 Document consideration; and review results:		Mary Khoshmashrab	Completed	100%				
34	Task 4 - Gain insight from Management		Mary Khoshmashrab	Completed	100%				
35	4-1 Discuss and Review with Department Heads, CAO, and FOC to determine any required audits resulting as a condition of grant funds; program reimbursements; or other requirements:		Mary Khoshmashrab	Completed	100%			07/01/19	
36	4-2 Document consideration; and review results:		Mary Khoshmashrab	Completed	100%			07/01/19	
37	Task 5 - Other considerations of audit resources:								

Attention	Goal	Priority	Assigned To	Status	% Completed	Planned Start	Date Completed	Target Date	Notes & Comments
38	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		
39	5-2 Document consideration and resources related to indirect audit hours.		Mary Khoshmashrab	Completed	100%	07/02/18	07/31/18		
40	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		
41	6-1 Gain approval from GAO, CFO, and share with FOC		Mary Khoshmashrab	Completed	100%	07/31/18	08/22/18		
42	6-2 Document consideration, discussion and approval.		Mary Khoshmashrab	Completed	100%	07/27/18	08/22/18		
43	6-3 Provide and document in the minutes the annual confirmation of independence to the FOC/Audit Committee		Mary Khoshmashrab	Completed	100%	08/22/18	08/22/18		Board on independence
44	Task 7 - Updates for the Annual Audit Plan on a quarterly basis		Mary Khoshmashrab		75%				
45	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
46	7-2 Perform second QTR- review and update of annual work and audit plan.		Mary Khoshmashrab	Completed	100%	01/07/19	02/25/19		Update 1/22/2019- Revising plan to adjust for reallocation of audit resources.
47	7-3 Perform third QTR- review and update of annual work and audit plan.		Mary Khoshmashrab	Completed	100%	05/13/19	02/19/19		Updated plan as of 2/19/2019
48	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		
49	Task 8 - Percentage of Completion for the Annual Audit Plan (percentage linked from Annual Audit Plan below)		Mary Khoshmashrab	In Progress	65%	07/02/18	07/01/19		The percentage comes from audit plan below
50	Goal 4 - Provide training and guidance countywide				70%				
51	Goal 4 Detail: Provide training and guidance around OMB and Grant Best Practices, Good System Controls, 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 IDPs 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).								
52	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.
53	1-1 Develop PowerPoint training presentation slides.			Completed	100%				
54	1-2 Post and schedule class dates.			Completed	100%				
55	1-3 Hold training class.			Completed	100%				
56	Task 2 - RISK ASSESSMENT & UNDERSTANDING INTERNAL CONTROLS		Mary Khoshmashrab		90%	12/29/18	12/28/18		Class was well attended with a lot of interaction from staff
57	2-1 Develop PowerPoint training presentation slides.			Completed	100%				
58	2-2 Post and schedule class dates.			Completed	100%				
59	2-3 Hold training class.			Not Started	0%				
60	Task 3 - DATA ANALYTICS		Noemy Mora Beltran		60%	03/30/19	03/29/19		Update 2/19/2019 - Noemy has materials to provide training. The class will focus on how DA can be used from managements perspective and examples around processes and transactions. David will participate in the introduction phase. This is only a 2 hour class therefore the focus will be more on how DA can be used by management rather than how to use DA. Material is prepared, Noemy will need to prepare approx. 20 slides to share the info.
61	3-1 Develop PowerPoint training presentation slides.			In Progress	80%				
62	3-2 Post and schedule class dates.			Completed	100%				
63	3-3 Hold training class.			Not Started	0%		05/09/19		Scheduled for May 9th.
64	Task 4 - Performance Measures for projects and programs		Mary Khoshmashrab		0%	06/28/19	06/28/19		Update 02/19/2019 hold move to FY19/20 for new IA Manager
65	4-1 Develop PowerPoint training presentation slides.			Not Started	0%				
66	4-2 Post and schedule class dates.			Not Started	0%				
67	4-3 Hold training class.			Not Started	0%				
68	Task 5 - Considering Risk for major programs or projects		Mary Khoshmashrab		0%	06/28/19	06/28/19		Update 02/19/2019 hold move to FY19/20 for new IA Manager
69	5-1 Develop PowerPoint training presentation slides.			Not Started	0%				
70	5-2 Post and schedule class dates.			Not Started	0%				
71	5-3 Hold training class.			Not Started	0%				
72	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		Update 02/19/2019 hold move to FY19/20 for new IA Manager
73	6-1 Develop PowerPoint training presentation slides.			Not Started	0%				
74	6-2 Post and schedule class dates.			Not Started	0%				
75	6-3 Hold training class.			Not Started	0%				
76	Task 7 - Writing Effective Policies, Procedures, and Desk Duty Statements		Mary Khoshmashrab		0%	06/24/19	06/28/19		Update 02/19/2019 hold move to FY19/20 for new IA Manager
77	7-1 Develop PowerPoint training presentation slides.			Not Started	0%				
78	7-2 Post and schedule class dates.			Not Started	0%				
79	7-3 Hold training class.			Not Started	0%				
80	Task 9 - IDP- Noemy Mora-Beltran ACL Certification Goals		Kim Eldredge		70%	09/03/18	05/30/19		Update 2/19/2019: Noemy's training is going well. Due to audit assignments and working on a project with the DA, her training has been delayed. She will complete the remainder of the class track, take the exam, and get her certification by May 30, 2019.
81	9-1 First 6 month review of IDP and progress			In Progress	80%	06/05/19	06/21/19		Kim to perform by June 2019
82	9-2 Second 6 month review of the IDP and progress			Not Started	0%	06/03/19	09/23/19		Kim to perform by Sept 2019
83	Task 10 - 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 2/19: Updated training plan. Training is scheduled for remainder of meeting. This will allow him to meet other auditors. All auditors to take the the FY David will attend the Audit Managers Committee training and updated Yellowbook and Feedback
84	Task 12- Perform Annual Internal Audit Assessment in accordance with professional standards.		Mary Khoshmashrab	Not Started	0%	04/26/19	06/28/19		Update 2/19: Needs to be done by newly hired IA - Move to FY 19/20
85	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 2/19: Mary to work with Placer start date March 2019. I will work with Placer and complete this on my own time as I have committed to Placer. Yolo may need to talk one or two days to review workpapers and interview staff.
86	Goal 5 - Provide current and updated manuals that help guide staff				69%				

Goal	Priority	Assigned To	Status	% Completed	Planned Start	Date Completed	Target Date	Notes & Comments
87	●	Mary Khoshmashrab	Task 1 - Time and Project Tracking Project	Completed	100%	07/02/18	08/31/18	Update 2/19/2019: 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 4 2019.
			Task 2 - Continuous Monitoring and Audit Project with ACL	In Progress	80%	07/02/18	06/28/19	Update 2/19/2019: 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 4 2019.
88	●							
89	●	Noemy Mora Beltran	In Progress	80%	07/02/18	06/28/19	Update 2/19/2019: 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 4 2019.	
90		Mary Khoshmashrab	Completed	100%	06/14/18	11/30/18	Task 3 - Development and Maintenance of the Financial Oversight Committee Website	
91		Mary Khoshmashrab	Completed	100%	06/14/18	12/27/18	Task 4 - Develop and Maintenance of the Division of Internal Audit Website	
92	↑	Mary Khoshmashrab	Not Started	0%	09/27/19	09/27/19	Update 2/19/2019: Needs to be completed by newly hired IA Manager to reflect changes to Yellow and Red Book Standards.	
93	↑	Mary Khoshmashrab	Not Started	0%	09/26/19	09/26/19	Update 2/19/2019: Needs to be completed by newly hired IA Manager to Task 6 - Review and update the Internal Control Standards Manual	
94	↑	Mary Khoshmashrab	Completed	100%	07/02/18	06/28/19	Task 7 - Send out bi-annual request for audits and GAF's letters to Department Heads.	
95				68%			Goal 6- Facilitate FOC and Audit Committee	
96							Goal 6 Detail: Staff support for quarterly FOC Meetings, quarterly updates to CFO, monthly reviews of Staff (repeated annually), and monthly meetings with Audit Staff. Perform Annual Reviews of Staff (repeated annually).	
97	↑	Mary Khoshmashrab		75%	07/02/18	06/28/19	Task 1 - Financial Oversight Committee (make sure to add when reports of customer service, annual assess, audit plan, etc. is due what qtr.	
98	↑	Mary Khoshmashrab	Completed	100%	08/02/18	08/22/18	4-1 First QTR- FOC (prep, schedule, minutes, post, track, website update IA projects	
99	↑	Mary Khoshmashrab	Completed	100%	11/08/18	01/29/19	Update 10/3- New member on board- Board to appoint on 10/19- Kristin Stike to cover Cat B - 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.	
100	↑	Mary Khoshmashrab	Completed	100%	02/14/19	02/14/19	Update 1/22- Meeting with Gary Sandy on 2/14/19 to provide overview of FOC and FOG- Agenda and prior meeting minutes have been completed. Posting on website will occur 72 hours prior to meeting and one week before meeting- members will be provided documents	
101		Kim Eldredge	Not Started	0%	05/09/19	05/23/19	Update the plan will be for Kim to manage FOC matters until onboarding of new IA Manager.	
102		Mary Khoshmashrab	In Progress	50%	06/28/19	06/28/19	Update 2/19/2019: Audit plan has been updated and posted to website as of 2/19/2019. Should be updated shortly after onboarding of new IA Manager.	
103		Mary Khoshmashrab	In Progress	80%	06/28/19	06/28/19	Should be updated shortly after onboarding of new IA Manager.	
104		Mary Khoshmashrab	In Progress	80%	06/28/19	06/28/19	Should be updated shortly after onboarding of new IA Manager.	
105		Kim Eldredge	In Progress	80%	06/28/19	06/28/19	Kim to run monthly staff meeting until onboarding of new IA Manager.	
106		Mary Khoshmashrab		0%			Task 6 - Annual Performance Reviews	
107	!	Mary Khoshmashrab	Not Started	0%	02/04/19	02/25/19	6.1 Kim Eldredge	
108		Kim Eldredge	Not Started	0%	05/01/19	05/31/19	6.2 Noemy Mora-Beltran	
109		Kim Eldredge	Not Started	0%	04/02/19	04/01/19	6.3 David Estrada (first review 3 months)	
110	!	Mary Khoshmashrab	Completed	100%	05/13/19	06/28/19	Task 7- Update and send out Countywide Customer Service Survey	
111	!	Mary Khoshmashrab	Completed	100%	06/18/19	06/28/19	7-1 Report results of FY17/18 to CAO, CFO, and FOG	
112	!	Mary Khoshmashrab	Completed	100%	05/07/19	06/28/19	Update 10/3- Mary to prepare and send out Countywide, to the BOS, and FOG. SD's and JFA (sample basis) by May of 2019	
113	↑	Mary Khoshmashrab		75%			Task 8 - Attend CALSACA Audit Managers Sub-Committee Quarterly Meetings.	
114	↑	Mary Khoshmashrab	Completed	100%			8-1 First QTR- Meeting	
115	↑	Mary Khoshmashrab	Completed	100%			8-2 Second QTR- Meeting	
116	↑	Mary Khoshmashrab	Completed	100%			8-3 Third QTR- Meeting	
117	↑	Mary Khoshmashrab	Not Started	0%			8-4 Forth QTR. Meeting	
118								
119								
120								
121								
122	●	Mary Khoshmashrab	Completed	100%	10/03/18	10/23/2019	GAO Risk Assessment (Carry forward)	
123	●	Mary Khoshmashrab	In Progress	80%	07/31/19		Update 2/19 Surveys closed and I am beginning the review and completion of the information and have formatted the report. I plan to have it submitted before I leave on March 21. Update 1-22: Draft report started. Surveys 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. 120 staff were trained in RA and IC. EC are engaged in the process with many seeking additional guidance and understanding. The project is approx. 80% complete but I am not able to change the percentage shown.	
124	●	Kim Eldredge	Completed	100%	10/03/18		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 400 and bring to the project. The remaining approx 200 will be used this FY for Phase 1 and 2	

Goal	Priority	Assigned To	Status	% Completed	Planned Start	Date Completed	Target Date	Notes & Comments
125	🔴	Kim Eldredge	Completed	100%				Update on INFQR Phase 2-5/19/2019: Phases of infqr is being replaced and moved into various reviews around infqr. The hours will be better used to perform system reviews of various audits and continuous auditing. Audit procedures will be designed to include testing around the INFQR system that include system controls and manual work arounds. The reviews include p-card, claims, internal control reviews, CIP, revenue and A/R reviews. Once Kim completes the Landfill Audit due to me by March 4th, Kim will disburse these hours and other hours to the various reviews.
			Completed	100%				Update 10/3 - Kim will move some hours from Cannabis to here.
126		Noemy Mora Beltran	Completed	100%				Prohibition A/RP Engagement (Carry forward) no hours assigned
127		Mary Khoshmashrab	Completed	100%				Cannabis A/RP Engagements
128		Mary Khoshmashrab	In Progress	20%	03/29/19	06/28/19		Placer County Peer Review Update 2/19: Mary to work with Placer start date March 2019. I will work with Placer and complete this on my own time as I have committed to Placer. Yolo may need to talk one or two days to review workpapers and interview staff. Confirmed with Placer to begin in March
129		Mary Khoshmashrab	Not Started	0%				Long-Term Project CIP Required Audit w/Board of Corrections FY19-20 (planning begins) no hours assigned New IA Manager should include in FY19/20
130		Mary Khoshmashrab	Not Started	0%				Fixed Asset and Fixed Asset Write-Off of Accountability FY19-20 (planning begins) no hours assigned New IA Manager should include in FY19/20
131		Mary Khoshmashrab	Completed	100%				Training- Countywide Grant/OMB/Risk/Internal Control training and department specific trainings. (development, prep, and instruction) Update 10/3 300 (this amount will be adjusted down to move hours for Mary spent on Cannabis for FY-18/19)
132		Mary Khoshmashrab	Completed	100%				INFORM 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.
133		Mary Khoshmashrab	In Progress	95%	11/05/18	01/17/19		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. 1/22/2019: Rescheduled for March 4th
134		Noemy Mora Beltran	In Progress	60%	01/01/19	05/09/19		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 by our internal audit division. This will give a broad overview of the ways to develop and approach a robust data analysis project.
135		Mary Khoshmashrab	In Progress	20%	10/23/18	06/26/20		Corrective Action Plan Follow-Up (various)
136								PAPG
137	🔴		In Progress	75%	10/02/18	03/25/19		PA- Sheriff 2/19 CAPs were reviewed and progress is being made. Once the new IA Manager is hired, he/she should request updated CAP and test or vouch that items completed can be supported.
138	🔴		In Progress	75%	10/02/18	03/25/19		PG- HHS 2/19 CAPs were reviewed and progress is being made. Once the new IA Manager is hired, he/she should request updated CAP and test or vouch that items completed can be supported.
139		Kim Eldredge	In Progress	60%				Continuous Auditing- Building and Development (Mary, Kim and Noemy) 2/19/2019: Kim to have plan/program by end of March complete and ready for final review and approval.
140		Mary Khoshmashrab	Completed	100%				Audit Chief Chair of Training Committee Report is complete. Will resign from the position at the conference on 2/21
141		Kim Eldredge	In Progress	90%				Department System Control w/ Continuous Auditing P- Cards Delayed from Feb to March as a result of reallocation of audit resources. To be completed by March 4th.
142		Kim Eldredge	Not Started	0%	03/01/19			Department System Control Review Update 2/19: Kim to start in March
143		Kim Eldredge	Not Started		05/24/19			Contracts/Grants Update 2/19: Per monthly meeting, Kim to allocate hours to all remaining project this FY. Team to begin in April and May.
144		Kim Eldredge	Not Started		05/01/19			Capitol Improvement Management Review Update 2/19: Audit to be performed in FY19/20. New IA Manager to add to new plan
145		Kim Eldredge	Not Started		04/01/19			Treasury IC Review Update 2/19: Kim to allocate hours for all auditors and audit plan in March. Team to start review in April.
146		Noemy Mora Beltran	In Progress	10%	05/13/19			HR- MC, Timekeeping and Payroll Review (various Depts.) Update 2/19: Per monthly audit meeting, Kim to allocate hours. Team- Noemy and David to begin review in May
147		Kim Eldredge	In Progress	90%	10/08/18	03/04/18		Land Fill Cash Audit Update 2/19: Kim took over from Noemy- February 4th approx. report date. Final Report issued by March 4
148		Noemy Mora Beltran	Not Started	0%	08/05/19			Property Tax Admin Review Updated 2/19: New IA Manager should add to FY 19/20
149		Noemy Mora Beltran	Not Started	0%	08/05/19			Tot and Airbnv Reviews Updated 2/19: New IA Manager should add to FY 19/20
150		Mary Khoshmashrab	Completed	100%				Special Request Reviews (CAG, AC, Board) Working with DA on a project. Also hours allocated to Sheriff projects below. No additional projects can be taken this FY.
151		Noemy Mora Beltran	Not Started		05/27/19			Added: Revenue Recovery Audit - per discussion with staff - Procedures should include the following: Select Departments (Judgmental sampling) Vouch gaining report timelines (30,60,90 hours to David and Noemy. 120 day collection efforts such as emails, letters, etc, should be present.) Review write offs for existing businesses or consultants still in business. Kim to allocate IA Manager (support FOG, manager responsibilities, countywide meetings (FOF), program specific guidance, external audit meetings, federal and state audits, etc.)
152		Mary Khoshmashrab	Completed	100%				Workpaper Review IA Manager
153		Mary Khoshmashrab	In Progress	80%				Workpaper Review Supervising Auditor 2/19/2019: May to have all current workpapers reviewed before leaving March 21. Will take home and work when needed.
154		Kim Eldredge	In Progress	80%				Workpaper Review IA Manager 2/19/2019: Kim to review first level review as each section is completed for all ongoing projects.
155		Kim Eldredge	In Progress	50%				Auditor's required training (Noemy 160 for IDP) 2/19/2019: Kim to complete by May
156		Mary Khoshmashrab	In Progress	50%				Admin- None Audit Hours (533 each Mary, Kim, and Noemy) (Countywide support, FH, Admin time off, non-audit meetings, DFS meetings, or other meetings/requests, breaks, and other misc. task- Website, Time tracking project)
157		Noemy Mora Beltran	Not Started		07/01/19			Added: IC AUP With Habitat Conservation - Postponed until next FY at the request of the Auditee
158		Kim Eldredge	Not Started		07/01/19			Added: Special District Audits (Once the new auditor is hired)
159		Mary Khoshmashrab	Not Started		07/01/19			Added: Cash and Gift Card Audit (Once the new auditor is hired) Updated 2/19/2019: Should be added as a continuous auditing project in FY19/20. New IA Manager to add

Attention	Goal	Priority	Assigned To	Status	% Completed	Planned Start	Date Completed	Target Date	Notes & Comments
160	Added: CSA Audits (Once new auditor is hired)	↑	Mary Khoshmashrab	Not Started		07/01/19			Updated 2/19/2019: Should be added as a continuous auditing project in FY 19/20. New IA Manager to add
161	Added: Audit of Sheriff Depl. (At Tom's request once he starts office in Jan - Reallocate hours from special request hours)	↑	Kim Eldredge	Not Started		03/01/19			Updated 2/19: Kim and I will meet with Tom on 2/27. Plan to review using AUP's. The reviews will be to perform 5 or 6 AUP's to test around outside bank accounts for timely reconciliations. properly supported and allowable expenses, safeguarding of check warrants. Test revolving and special purpose funds (same type of procedures). and test warrant stock procedures and safeguarding. Kim will allocate hours.
162	Added: Claims Audit (Once the new auditor is hired)	!	Kim Eldredge	Not Started		03/29/19			Updated 2/19: Kim to start this as part of the continuous auditing plan in late March. Kim to allocate remainder hours for this FY to project this year.
163	Total Projected Direct and Indirect Audit Hours								0
164	CORE ACTIVITIES, VALUES AND STRATEGIES:								
166	Core Activities - To carry out the vision and mission of the Internal Audit Division, the audit staff will engage in the following core activities:								
167	<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 states, 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. 								
168	<ul style="list-style-type: none"> 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: government components, and entities. 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 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 assist county staff, and provide professional support to our county's boards, committees, and management. 								
170	<ul style="list-style-type: none"> 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. 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 result/product of the completed goal or provides 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. 								
171									
172	PERFORMANCE MEASURES FISCAL YEAR 2018-19:								
173	1	Billable vs. Non-billable- Quantity is measured							
174	2	Budgeted vs. Actual Audit Hours by Engagement - Outcome is measured							
175	3	Percentage of Divisional Goals Achieved- Outcome is measured							
176	4	Percentage of Planned Projects vs. Actual Projects Completed- Outcome is measured							
177	INTERNAL AUDIT TEAMS STRENGTHFINDER RESULTS:								
178									
179	MARY KHOSHMAHRAB, INTERNAL AUDIT MANAGER								
180	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.								
181	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.								
182	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.								
183	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.								
184	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.								
185	KIM ELDREDGE, AUDIT SUPERVISOR								

Goal	Priority	Assigned To	Status	% Completed	Planned Start	Date Completed	Target Date	Notes & Comments
Attention								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.
								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.
								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.
								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.
								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.
								especially talented in the Belief theme have certain core values that are unchanging. Out of these values emerges a defined purpose for their life.
								BELIEF - People
								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.
								CONSIDERATION OF INDEPENDENCE (ACCORDING TO PROFESSIONAL AUDITTING STANDARDS)
								documented in the meeting minutes.
								discussed and documented with the AC/FOC at the Aug FOC Meeting. The discussion is
								Potential/Perceived Threats of Independence:
								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.
								Safeguards implemented:
							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, engagement, functional, and organizational levels.	
							*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.	
							*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 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.	
							*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).	
							*Assurance engagements for functions over which the chief of the division has responsibility will be overseen by a party outside the internal audit activity.	
							*Internal auditors may provide consulting services relating to operations for which they had previous responsibilities. However, if internal auditors have potential independence or objectivity relating to proposed consulting services, a disclosure will be made to the engagement client prior to accepting the engagement.	

 Comments

Row 180: MARY KHOSHMAHARAB, INTERNAL AUDIT MANAGER
Mary Khoshmashrab (mary.khoshmashrab@yolocounty.org) | June 14, 2018 8:15 AM
Duty Statement

Row 182: KIM ELDRIDGE, AUDIT SUPERVISOR

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

Row 184: NOEMY MORA-BELTRAN, AUDITOR II

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