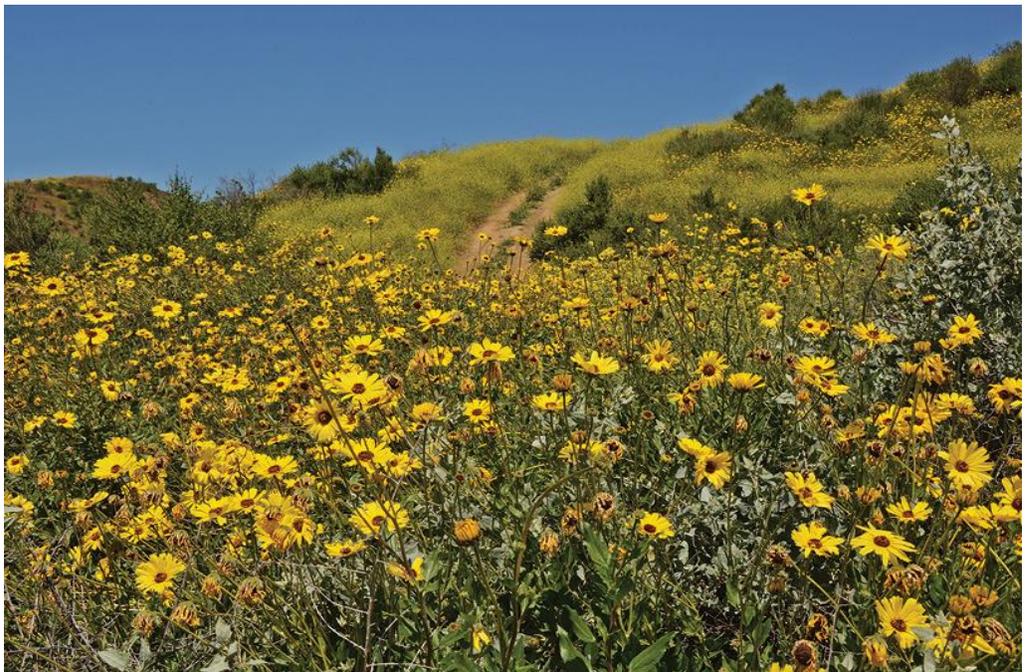


COUNTY OF VENTURA | CALIFORNIA
OFFICE OF THE AUDITOR-CONTROLLER



**FISCAL YEAR 2017-18
INTERNAL AUDIT PLAN
AND REPORT ON
PRIOR YEAR PERFORMANCE**



JEFFERY S. BURGH | Auditor-Controller

County of Ventura
Office of the Auditor-Controller

FISCAL YEAR 2017-18
INTERNAL AUDIT PLAN
AND REPORT ON PRIOR YEAR PERFORMANCE

TABLE OF CONTENTS

	<u>Page</u>
INTRODUCTION AND MISSION STATEMENT	1
PRIOR YEAR PERFORMANCE	2
Accomplishments	2
Status of Prior Year Internal Audit Plan	3
Schedule of 5-Year Prior Audit Coverage.....	5
FISCAL YEAR 2017-18 INTERNAL AUDIT PLAN.....	6
Internal Audit Planning Process.....	6
Risk Assessment.....	7
Division Organization Chart.....	9
Internal Audit Resources	10
Planned Engagements	11
Future Potential Audit Subjects	12

INTRODUCTION

The Auditor-Controller is the chief audit executive for the County of Ventura (County) as established by California Government Code Section 26883 and designated by order of the County's Board of Supervisors on May 12, 1953, as amended on February 21, 1955.

As an elected official, the Auditor-Controller is independent from the County's organizational structure, which allows objective reporting of audit results. The Internal Audit Division (IAD), which operates under the Auditor-Controller in a stand-alone division and is charged with the responsibility to conduct audits, has no direct operational responsibility or authority over the activities audited.

The IAD conducts audits as specified under California Government Code Section 1236. Specifically, audits are performed in conformance with the *International Standards for the Professional Practice of Internal Auditing* and the Code of Ethics promulgated by The Institute of Internal Auditors.

These auditing standards require the Auditor-Controller, as the County's chief audit executive, to establish a risk-based plan to determine the priorities of the IAD. Our annual Internal Audit Plan represents the culmination of various contributing factors, including the results of a Countywide risk assessment performed by the IAD and input provided by pertinent parties.

The annual Internal Audit Plan is developed at the beginning of the fiscal year, and various events may occur throughout the year requiring deviation from the established plan. Therefore, the Internal Audit Plan may be modified to accommodate a change in resources or to address significant issues requiring the IAD's attention.

MISSION STATEMENT

The Internal Audit Division, through cooperation with County management, accomplishes timely audits that foster positive change to reduce risk and enhance the economy, efficiency, and effectiveness of Ventura County departments/agencies.

The purpose, authority, and responsibility of the IAD was established in an Internal Audit Charter as approved by the Board of Supervisors on August 23, 1994, and most recently amended on June 20, 2017. In addition, the County Administrative Policy on *County Auditing* provides additional guidance on the nature of Internal Audit activities performed by the Auditor-Controller.

The IAD assists all levels of management in achieving County objectives by bringing a systematic approach to evaluate and improve risk management, control, and governance processes in the following areas:

- Safeguarding of County assets from fraud, waste, or misuse;
- Achievement of operational effectiveness and efficiency;
- Compliance with applicable policies, procedures, laws, and regulations; and
- Reliability of internal and external financial and non-financial information and reports.

PRIOR YEAR PERFORMANCE

Accomplishments

During the prior Fiscal Year (FY) 2016-17, the IAD:

- Issued **13 audit reports** containing **37 recommendations** to strengthen internal controls over areas including cash handling, credit card expenditures, private vehicle mileage reimbursements, and utility billing and collections management.
- Obtained a **97% agreement** rate with departments to implement recommended corrective actions.
- Identified **\$21,204** in cost savings/avoidance or revenue enhancement opportunities.
- Handled 177 new issues identified through the Employee Fraud Hotline, which was the highest reporting volume since inception of the Hotline in 2001.
- Continued the Control Self-Assessment Program by providing feedback on 11 department self-assessments of internal controls and launching 4 engagements to validate the internal controls reported.
- Compiled the Schedule of Expenditures of Federal Awards for the County's FY 2015-16 Single Audit, and performed follow-up procedures on the 2 Single Audit findings and 2 Management Letter observations.
- Reviewed 15 audits of Federal award subrecipients for compliance with audit reporting standards.
- Monitored the audits of approximately 90 special districts and joint powers authorities.

Exhibit 1 below summarizes several key IAD metrics over the past 3 years.

EXHIBIT 1 Key IAD Metrics

	FY 2014-15	FY 2015-16	FY 2016-17
<u>Audit Results</u>			
Number of audit reports issued	10	10	13
Number of recommendations made	19	26	37
Percentage of recommendations with department agreement	74%	100%	97%
Cost savings/avoidance or revenue enhancement opportunities	\$12,492	\$7,547 ^a	\$21,204
Number of follow-up audits completed	1 ^b	2 ^b	0 ^c
During follow-up audits, percentage of prior recommendations fully implemented	100%	50%	N/A
<u>Auditor Training and Development</u>			
Percentage of auditors who met Continuing Professional Education requirements for the last biennial reporting period	100%	100%	100%
Percentage of auditors with relevant professional certifications (e.g., Certified Internal Auditor)	100%	100%	100%

^a Includes \$294 in cost savings/recovery from the Employee Fraud Hotline

^b Includes recurring audit(s) that followed-up on prior audit results

^c Planned follow-up audit delayed awaiting completion of department corrective action

Status of Prior Year Internal Audit Plan

In our prior FY 2016-17 Internal Audit Plan, we identified a total of 24 engagements that were either in progress or planned. In addition, four Control Self-Assessment validation engagements were initiated during the year, and one engagement was added from our budgeted hours reserve. Exhibit 2 below summarizes the status of each engagement presented in the prior year's Internal Audit Plan.

During FY 2016-17, 9 (31%) of these 29 prior year engagements were completed, which resulted in 13 reports and 37 recommendations. These nine engagements included two Countywide audits that evaluated multiple departments during FY 2016-17 and reported Countywide impacts. Ten engagements are in progress and 10 have either been canceled or deferred to future years.

EXHIBIT 2 Current Status of Prior Year Internal Audit Plan

Engagements Presented in Prior Year FY 2016-17 Internal Audit Plan	Current Status			
	Completed		In Progress	Canceled or Deferred
	Number of Rec- ommendations	Cost Savings		
<u>Engagements in Progress as of July 1, 2016:</u>				
1. Countywide: Procurement and Travel Credit Card Use and Control	1	-		
- Sheriff	1	-		
2. County Executive Office: Conflict Defense Associates Ancillary Expenses			✓	
3. Public Works Agency: Waterworks District No. 1 Billings and Collections	15	\$ 1,250		
4. Health Care Agency: Animal Services Collections and Deposits	10	\$ 15,459		
5. Countywide: Private Vehicle Mileage Reimbursement	3	\$ 3,009		
- Grand Jury	0	-		
- Health Care Agency				✓
- Human Services Agency	6	\$ 1,486		
6. Health Care Agency: Contract Compliance for Physician Compensation			✓ ^a	
7. General Services Agency: Surplus Property Program Follow-Up			✓ ^b	
8. Health Care Agency: Behavioral Health Contracts with Casa Pacifica			✓	
9. Auditor-Controller: FY 2015-16 Internal Quality Assurance Review	0	-		
<u>Mandated/Required Engagements for FY 2016-17:</u>				
10. Treasurer: First Quarter FY 2016-17 Cash Count	0	-		
11. Treasurer: Second Quarter FY 2016-17 Cash Count	0	-		
12. Treasurer: Third Quarter FY 2016-17 Cash Count	0	-		
13. Tax Collector: Redemptions			✓	

EXHIBIT 2 (Continued)
Current Status of Prior Year Internal Audit Plan

Engagements Presented in Prior Year FY 2016-17 Internal Audit Plan	Current Status			
	Completed		In Progress	Canceled or Deferred
	Number of Recommendations	Cost Savings		
<u>New Discretionary Engagements for FY 2016-17:</u>				
14. Administration of Business License Revenue				✓
15. Harbor: Use of Funds for Silver Strand Beach Restroom Construction				✓ ^c
16. Countywide: Appropriate Use of Outside Bank Accounts			✓	
17. Human Services Agency: Administration of In-Home Supportive Services				✓
18. Sheriff: Administration of Contract(s) for Inmate Health Care Services				✓
19. Public Works Agency: Collection of Flood Acreage Fees				✓
20. Assessor: Internal Controls over Property Assessments and Appeals				✓
21. Countywide: Inventory Controls over Mobile Devices				✓
22. County Executive Office: Farmworker Housing Program				✓
23. Health Care Agency: Behavioral Health Contracts with Mental Health Service Providers				✓
24. Fire Protection District: Hazardous Material Inspections and Billings				✓
<u>Control Self-Assessment Validations Initiated during FY 2016-17:</u>				
25. Airports	1	-		
26. Public Defender			✓	
27. Harbor Department			✓	
28. Public Works Agency			✓	
<u>New Engagements from FY 2016-17 Budgeted Hours Reserve:</u>				
29. Auditor-Controller: FY 2016-17 Internal Quality Assurance Review			✓	

^a Outsourced to external auditors

^b Planned follow-up audit delayed awaiting completion of department corrective action

^c Addressed during engagement in progress, Harbor Department: Control Self-Assessment Validation

Schedule of 5-Year Prior Audit Coverage

As shown in Exhibit 3 below, 20 (83%) out of 24 agencies/departments have been subject to an audit or other assurance-type engagement performed or commissioned by the Auditor-Controller over the past 5 years.¹ Eleven (46%) agencies/departments were subject to our audit in the last year alone, with several agencies/departments subject to multiple audits. Of the 11 agencies/departments considered high risk last year, 8 (73%) were subject to our audit.

EXHIBIT 3
Schedule of 5-Year Prior Audit Coverage by Agency/Department

Agency/Department	Number of Engagements in Each Fiscal Year				
	2012-13 ^a	2013-14 ^a	2014-15 ^a	2015-16 ^a	2016-17 ^b
1. Agricultural Commissioner					
2. Airports					1
3. Area Agency on Aging		1			
4. Assessor					
5. Auditor-Controller	3	1	2	1	4
6. Board of Supervisors					
7. Child Support		1			
8. County Clerk and Recorder		1			
9. County Counsel	1				
10. County Executive Office	1		1	1	2
11. District Attorney	2				
12. Fire Protection District		1		1	
13. General Services Agency	1	1			2
14. Harbor Department	1		1		1
15. Health Care Agency	1	2	1	1	3
16. Human Services Agency		1	1	1	1
17. Information Technology Services			1		
18. Library	1			1	
19. Probation Agency		1		1	
20. Public Defender					1
21. Public Works Agency	1				2
22. Resource Management Agency					
23. Sheriff	2	2			1
24. Treasurer-Tax Collector	4	4	4	3	4

^a Includes only the number of engagements completed during the fiscal year

^b Includes the number of engagements both completed and in progress during the fiscal year

Department risk level based on annual risk assessment: ■ High Risk Moderate Risk Low Risk

¹ This does not include contracted financial audits or engagements performed by other governmental entities.

FISCAL YEAR 2017-18 INTERNAL AUDIT PLAN

Internal Audit Planning Process

Audit Selection

The Auditor-Controller makes the final determination in selecting audits that will be performed. To achieve optimum utilization of audit resources, audits are selected using the following criteria:

1. Legal mandates
2. Audit requests (i.e., from Board of Supervisors, County management, Grand Jury, etc.)
3. Risk assessment results
4. Financial exposure
5. Potential risk of loss
6. Operating benefit opportunities
7. Changes in operations
8. Date and result of last audit
9. Capabilities of the Internal Audit staff
10. Sensitivity to:
 - Mismanagement
 - Unauthorized use of resources
 - Erroneous reports of data
 - Illegal or unethical acts
 - Adverse or unfavorable public opinion

Audit Survey

Once audit areas are selected, additional subject research (i.e., an audit survey) is performed to assure that the area warrants an audit. During the survey, objectives identifying areas that could benefit from detailed evaluation are developed through use of interviews, observations, and limited testing.

When originally included in the Internal Audit Plan, audit areas have not been subjected to an audit survey; therefore, budgeted time in the Internal Audit Plan is subjective. Once the audit scope has been determined and field work begins, the time requirements for the audit are established and may differ from the planned hours in the Internal Audit Plan.

Risk Assessment

The IAD performs an annual Countywide risk assessment for audit planning purposes. The risk assessment identifies, measures, and prioritizes scheduling of potential audits based on each agency/department's level of risk to the County.

Methodology

The risk assessment performed for the FY 2017-18 Internal Audit Plan was based on measurable criteria gathered by the IAD. The following risk factors were developed and one weight point was assigned to each, for a total of 21 weight points:

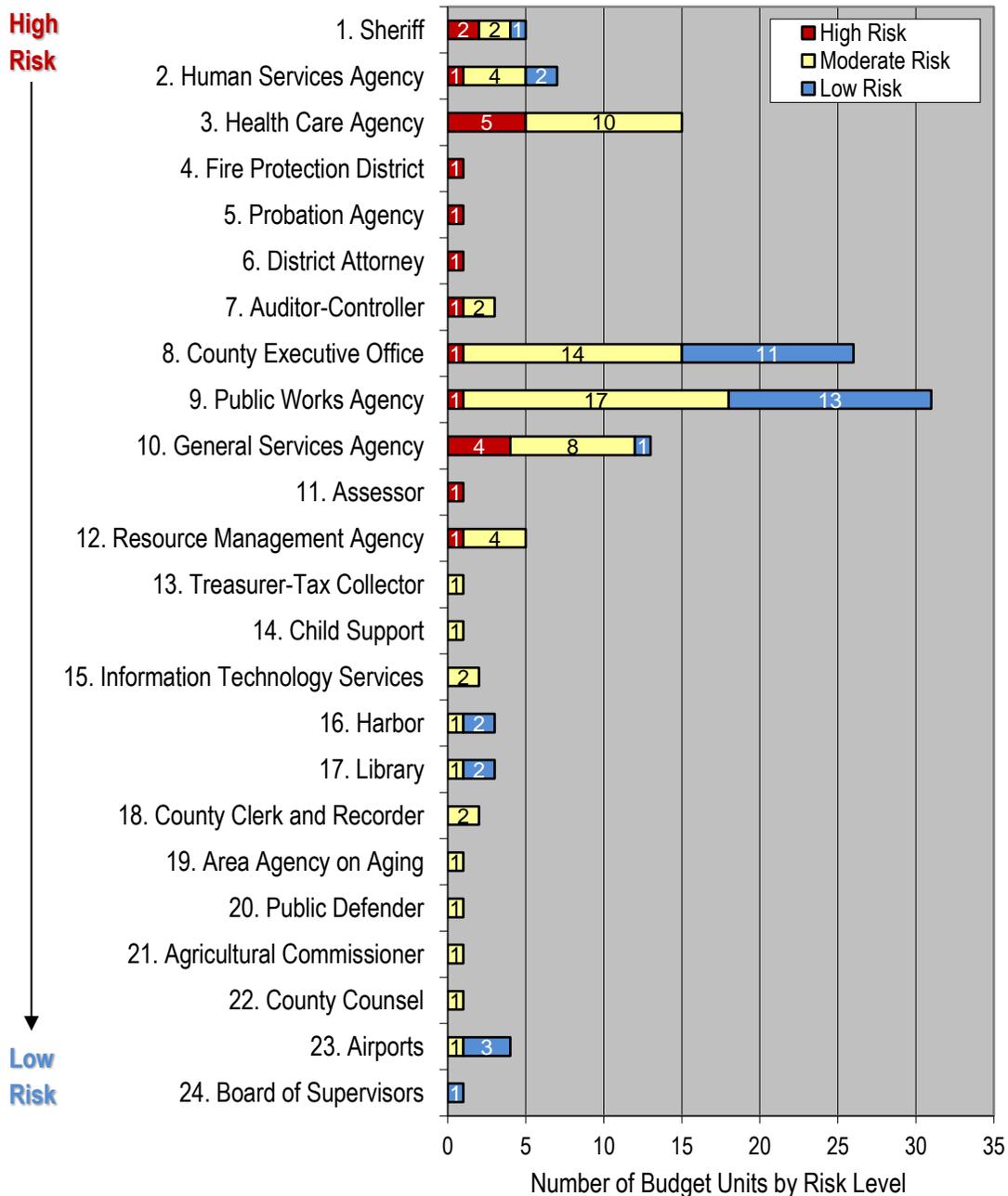
1. Budgeted appropriations
2. Budgeted revenues
3. Full-time equivalent positions
4. Fixed assets - equipment and vehicles only
5. Last audit date
6. Number of audit findings without agreement to implement corrective action
7. Need for follow-up audit
8. Participation in the Control Self-Assessment Program
9. Number of critical business applications identified in the department's Control Self-Assessment
10. Number of Single Audit and management letter findings
11. Number of theft incidents
12. Number of substantiated Hotline issues
13. Number of management concerns expressed and audits requested
14. Number of audit needs identified by auditors
15. Significance to accomplishment of Countywide Strategic Plan
16. Number of deputized auditor-controllers
17. Number of outside bank accounts
18. Number of trust funds
19. Three-year appropriation/revenue trends
20. Budget versus actual expenditures - 2 prior years
21. Budget versus actual revenues - 2 prior years

Using the above criteria, each division-level budget unit within each agency/department was ranked on a scale of 0 to 21 (21 representing highest risk and 0 lowest risk). An overall risk score was then assigned to areas of high (≥ 5.9), moderate (≥ 2.8), and low (< 2.8) risk.

Risk Assessment Results

Exhibit 4 identifies each agency/department ranked from highest risk to lowest risk. Departments were placed in order of the related budget unit with the highest risk level. For departments with multiple budget units, the related budget unit with the highest risk level determined the department's rank in the table. For example, the Sheriff's Police Services budget unit was rated the highest risk at 11.8 on the 21-point scale, placing the Sheriff's Office at the top of the risk assessment.

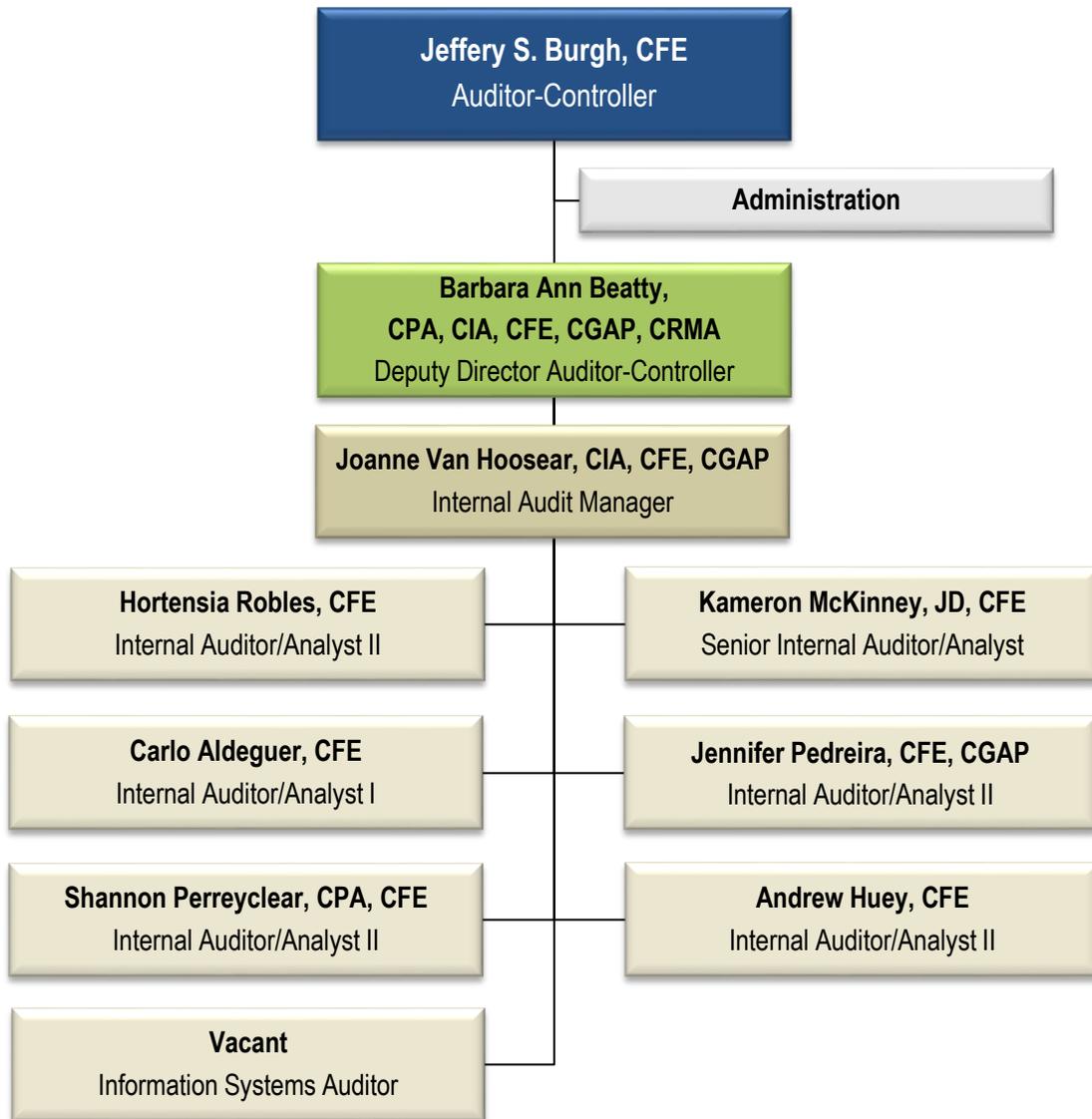
EXHIBIT 4
Agencies/Departments by Risk Level



Division Organization Chart

The following organization chart represents Internal Audit staff resources as of July 1, 2017:

**EXHIBIT 5
 IAD Organization Chart**



Credential Legend

CFE
 Certified Fraud Examiner

CGAP
 Certified Government Auditing Professional

CIA
 Certified Internal Auditor

CPA
 Certified Public Accountant

CRMA
 Certification in Risk Management Assurance

JD
 Juris Doctor

Internal Audit Resources

Exhibit 6 below shows the number of budgeted positions for the IAD for FY 2017-18.

EXHIBIT 6 Budgeted Positions

<u>Position</u>	<u>Authorized for FY 2017-18</u>	<u>Assigned as of July 1, 2017</u>
Deputy Director Auditor-Controller ^a	1.0	1.0
Internal Audit Manager ^a	1.0	1.0
Information Systems Auditor	1.0	0.0
Senior Internal Auditor/Analyst	1.0	0.5
Internal Auditor/Analyst II	5.0	4.0
Internal Auditor/Analyst I	<u>0.0</u>	<u>1.0</u>
TOTAL	<u>9.0</u>	<u>7.5</u>

^a Supervisory hours are not incorporated into budgeted direct hours

Exhibit 7 below shows the number of direct audit and project hours anticipated for FY 2017-18.

EXHIBIT 7 Budgeted Direct Hours

<u>Position</u>	<u>Expected Number of Auditors</u>		<u>Hours Available per Auditor^a</u>		<u>Direct Time Goal per Auditor</u>		<u>Direct Hours Budgeted</u>
Information Systems Auditor (vacant) ^b	1.000	x	440	x	70%	=	308
Senior Internal Auditor/Analyst	0.500	x	1,760	x	70%	=	616
Internal Auditor/Analyst II	4.000	x	1,760	x	70%	=	4,928
Internal Auditor/Analyst I	1.000	x	1,760	x	70%	=	<u>1,232</u>
TOTAL							<u>7,084</u>

^a Based on 2,080 full-time hours less average leave accruals of 320 hours

^b Information Systems Auditor vacancy is anticipated to be filled by March 31, 2018; hours available are prorated at 25%

Indirect project time (30% of hours available per auditor) is planned to be spent on IAD internal projects and routine administrative functions, including Continuing Professional Education and staff meetings.

Planned Engagements

The following engagements are planned to be initiated and/or completed during FY 2017-18. The total planned hours equal the direct hours budgeted in Exhibit 7 on the previous page.

<u>Engagements in Progress as of July 1, 2017</u>	<u>FY 2017-18 Planned Hours</u>
1. County Executive Office: Conflict Defense Associates Ancillary Expenses	200
2. Health Care Agency: Contract Compliance for Physician Compensation	40
3. General Services Agency: Surplus Property Program Follow-Up	300
4. Health Care Agency: Behavioral Health Contracts with Casa Pacifica	500
5. Tax Collector: Redemptions	120
6. Countywide: Appropriate Use of Outside Bank Accounts	350
7. Public Defender: Control Self-Assessment Validation	8
8. Harbor Department: Control Self-Assessment Validation	100
9. Public Works Agency: Control Self-Assessment Validation	160
10. Auditor-Controller: FY 2016-17 Internal Quality Assurance Review	<u>100</u>
	1,878
<u>Mandated/Required Engagements/Projects for FY 2017-18</u>	
1. Treasurer: Quarterly Cash Counts	360
2. County Clerk and Recorder: Social Security Number Truncation Program	200
3. Probation Agency: Management of Juvenile Accounts	200
4. Control Self-Assessment	400
5. Employee Fraud Hotline	600
6. Monitoring Special Districts, Joint Powers Authorities, and Subrecipients	240
7. Compilation of Schedule of Expenditures of Federal Awards	300
8. Board Letter Review	40
9. Data Analysis Project	<u>160</u>
	2,500
<u>New Discretionary Engagements for FY 2017-18</u>	
1. Sheriff: Administration of Contract(s) for Inmate Health Care Services	500
2. Assessor: Internal Controls over Property Assessments and Appeals	400
3. Health Care Agency: Behavioral Health Contracts with Mental Health Service Providers ..	800
4. Fire Protection District: Hazardous Material Inspections and Billings	300
5. Reserve for Requested Engagements ²	<u>706</u>
	2,706
TOTAL FY 2017-18 PLANNED HOURS	<u>7,084</u>

² Reserve is budgeted at approximately 10% of productive audit hours.

Future Potential Audit Subjects

The following have been identified as potential audit subjects to be pursued in future years as IAD staff resources allow. This list is used during the annual audit planning process for the purpose of assisting the Auditor-Controller in identifying audit subjects to consider bringing forward to the current year's planned discretionary engagements.

<u>Countywide Audits</u>	<u>Future Planned Hours</u>
1. Foster/Group Home Contracts.....	800
- Human Services Agency	
2. Subrecipient Contract Monitoring	800
- Area Agency on Aging	
- County Executive Office	
- Human Services Agency	
3. Cash Controls.....	800
- General Services Agency	
- Health Care Agency (centralized)	
4. Grant and Subvention Management.....	800
- Area Agency on Aging	
5. Administration of Trust Funds.....	300
- County Clerk and Recorder	
- District Attorney	
- Human Services Agency: Foster Care Trust Funds	
- Sheriff: Inmate Welfare Trust Funds	
6. Revolving Loan Program Administration.....	300
- County Executive Office	
- Human Services Agency	
7. Capital Projects Administration.....	500
- Ventura County Integrated Justice Information System	
- Other Information Technology Projects	
8. Internal Service Fund Charges	500
- General Services Agency: Fleet Operations	
- General Services Agency: Warehouse/Distribution Services	
- Information Technology Services	
9. Year-End Spending	300
10. Accounts Receivable	500
11. Efficiency and Cost Effectiveness of Personnel Practices	
A. Decentralizing Hiring and Departmental Personnel Representatives' Responsibilities	500
- Sheriff	
- Health Care Agency: Ventura County Medical Center (VCMC)	
B. Use of Information Technology Services Versus Departmental In-House Staff	300
- County Clerk and Recorder	
12. Fixed Asset Accountability.....	800

<u>Countywide Audits (Continued)</u>	<u>Future Planned Hours</u>
13. Inventory Procurement and Accountability	800
- Health Care Agency	
- Sheriff: Food Services	
- General Services Agency: Central Services	
14. Appropriate Use of Waiver of Bid Requirements	300
- Information Technology Services	
- Human Services Agency	
15. Management of Public Safety Overtime	600
16. Services Provided for and Resultant Charges to Independent Entities.....	500
- Public Works Agency	
- Information Technology Services	
17. Dependent Eligibility for Health Care Benefits	600
18. Collection Agency Contracts.....	600
19. Achievement of Countywide Strategic Plan	600
20. Departmental Procedures to Manage Outside Employment of County Employees	600
- Health Care Agency: Medical Examiner	
21. Appropriateness of Budgeted Revenue Levels.....	600
- Tobacco Settlement Program	
- Treasurer-Tax Collector	
22. Compliance with County Contracting Requirements	600
23. Employee Reclassifications and Flexible Merit Increases	200
24. Deferred Maintenance Costs for County Assets.....	400
25. Appropriateness of Using Contractors Versus In-House County Staff.....	300
- Human Services Agency	
26. Cost Effectiveness of Contracted Services.....	300
- Human Services Agency	
27. Health Insurance Portability and Accountability Act (HIPAA) Privacy Rule Compliance.....	600
- Human Services Agency: Public Administrator/Public Guardian (PAPG)	
28. Inventory Controls over Mobile Devices	<u>320</u>
- Human Services Agency	
- Probation Agency	
	15,120

Information Technology Audits

1. Business Continuity Planning and Disaster Recovery Plans	600
2. Systems Development and Procurement	500
3. Personal Computer Standards Compliance.....	500
4. Information Technology Asset Disposal	500
5. Fair and Accurate Credit Transactions (FACT) Act Compliance.....	500
6. Definition of Authorization Roles and Administrator Access	300

<u>Information Technology Audits (Continued)</u>	<u>Future Planned Hours</u>
7. Change Control Management.....	300
8. Software Licensing	600
9. Virtual Server Use	400
10. Security Assessment	600
11. Mobile Device Management Policy Compliance.....	300
12. Accela System Integration	600
13. Reconciliation of System Data to the Ventura County Financial Management System	600
- County Executive Office: Risk Management Claims Management System (David)	
14. Compliance with Payment Card Industry (PCI) Data Security Standards.....	600
- Health Care Agency: Animal Services	
- County Clerk and Recorder	
- General Services Agency: Parks Department	
- Health Care Agency: VCMC	
15. Labor Collection and Billing (LCAB) System Integrity	400
16. Use of Mobile Applications for Charging Customer Credit Cards	400
- General Services Agency: Parks Department	
- Health Care Agency: Animal Services	
17. Social Media Policy Compliance.....	600
18. Portable Computer and Portable Media Data Protection Policy Compliance.....	600
19. Europay, MasterCard, and Visa (EMV) Chip Card Processing Implementation	<u>600</u>
	9,500
 <u>Performance and Compliance Audits</u>	
<u>Agricultural Commissioner</u>	
1. Measurement and Reporting of Pesticide Use	300
<u>Assessor</u>	
1. Efficiency of Departmental Processes	300
2. Fiscal Processes and Oversight	200
<u>Auditor-Controller</u>	
1. Auditor-Controller and Tax Collector: Property Tax Refund Process.....	200
<u>Board of Supervisors</u>	
1. Meals and Travel Reimbursements	160
<u>County Clerk and Recorder</u>	
1. Elections: Volunteer and Polling Place Training and Procedures	200
2. Elections: Ballot Counting Process and Results Certification Process	300
3. Land Information Records Management System Services	200

<u>Performance and Compliance Audits (Continued)</u>	<u>Future Planned Hours</u>
<u>County Executive Office</u>	
1. Management of Workers' Compensation and 4850 Employee Benefits	300
2. Effectiveness of Labor Relations and Risk Management.....	200
3. County Ethics Program.....	200
4. Auditable Savings from Lean Six Sigma.....	200
5. Enterprise Risk Management	300
6. Effectiveness and Efficiency of SIRE Agenda System.....	300
7. Health Insurance Premium Payments	200
8. Human Resources Performance	300
- Health Care Agency: Behavioral Health	
9. Administration of Courts Collections Services Agreement.....	200
10. Human Resources and Benefits Compliance	300
11. Oversight/Reporting on Departmental Corrective Actions	300
12. Farmworker Housing Program.....	200
13. Controls over Federal Housing and Urban Development Funds	300
14. County Executive Office and General Services Agency: Required Maintenance Activities	300
<u>District Attorney</u>	
1. District Attorney and Sheriff: Payments to Retiree Medical Reimbursement Trust	200
<u>Fire Protection District</u>	
1. Staffing	400
<u>General Services Agency</u>	
1. Fleet Services Performance and Charges to Departments.....	300
2. Contract Renewal Process	200
3. Administration of Parking Citation Revenue	200
4. Vendor Adherence to Price Agreement Terms	200
5. General Services Agency and County Executive Office: Required Maintenance Activities	300
<u>Harbor Department</u>	
1. Costs Funded by Community Facilities District No. 4	200
<u>Health Care Agency</u>	
1. VCMC Allocations and Satellite Clinics.....	250
2. Ventura County Health Care Plan Rates and Costs	200
3. Controls over Women, Infants, and Children Program	200
4. Behavioral Health Management of Gift Cards for Clients	200
5. Behavioral Health Fiscal and Staff Management.....	300
6. VCMC Accounts Payable	200
7. VCMC Collections	250
8. VCMC Hospital Replacement Wing Project Contract Compliance.....	300

<u>Performance and Compliance Audits (Continued)</u>	<u>Future Planned Hours</u>
<u>Health Care Agency (Continued)</u>	
9. Behavioral Health Rehabilitation Center Contracts.....	300
10. Mental Health Services Act Program Spending.....	200
11. Payroll Incentive Payments	200
12. Behavioral Health Medi-Cal Site Certification Process	200
13. Recovery of Animal Services Shelter Costs from Contract Cities	300
14. Allocation of Staff Time to Federal Grants.....	300
15. VCMC Winthrop Settlement Agreement: Leased Equipment Tracking and Costs/Charges	300
16. Patient Billing Department	300
17. Electronic Tracking of Contracts.....	300
<u>Human Services Agency</u>	
1. Administration of In-Home Supportive Services	300
2. Not-for-Profit Contracting.....	200
3. PAPG Internal Controls and Caseload Management	300
<u>Public Works Agency</u>	
1. Administration of Franchise Fees	300
2. Uniform Construction Cost Accounting.....	160
3. Integrated Waste Management: Administration of Recycling Programs	200
4. Application of Special Assessments	200
- Watershed Protection District	
5. Waterworks Districts Charges and Collections	400
- Waterworks District 38 Lake Sherwood	
6. Public Works Agency: Collection of Flood Acreage Fees	200
7. Support for Payments to Contractors	200
<u>Resource Management Agency</u>	
1. Environmental Health Operations.....	200
<u>Sheriff</u>	
1. Sheriff and District Attorney: Payments to Retiree Medical Reimbursement Trust	200
2. Charging of Imprisonment and Transportation Costs (GC 36903 and 26747).....	200
3. Controls over Seized or Forfeited Assets	200
4. Property/Evidence Room Accountability.....	200
<u>Treasurer-Tax Collector</u>	
1. Administration of Business License Revenue.....	300
2. Tax Collector and Auditor-Controller: Property Tax Refund Process.....	200
3. Internal Controls over Wire Transfers	<u>200</u>
	15,920
TOTAL FUTURE PLANNED HOURS	<u>40,540</u>