

COUNTY OF VENTURA | CALIFORNIA  
OFFICE OF THE AUDITOR-CONTROLLER



**FISCAL YEAR 2018-19  
INTERNAL AUDIT PLAN  
AND REPORT ON  
PRIOR YEAR PERFORMANCE**



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County of Ventura  
Office of the Auditor-Controller

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## WHO WE ARE AND WHAT WE DO

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.

### Independence and Objectivity

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.

### Auditing Standards

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.

### Purpose, Authority, and Responsibility

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. The County Administrative Policy on *County Auditing* provides additional guidance on the nature of Internal Audit activities performed by the Auditor-Controller.



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

IAD responsibilities include:

- Conducting audits and other types of analyses and assurance engagements.
- Administering the Employee Fraud Hotline.
- Leading the Countywide Control Self-Assessment Program.
- Compiling the Schedule of Expenditures of Federal Awards for the County's Single Audit.
- Reviewing audits of Federal award subrecipients for compliance with audit reporting standards.
- Monitoring audits of special districts and joint powers authorities.

## PRIOR YEAR PERFORMANCE

### Accomplishments

During the prior Fiscal Year ("FY") 2017-18, the IAD:

- Issued **9 audit reports** containing **5 recommendations** to strengthen areas including cash handling, property tax installment plans, and employee performance reviews.
- Obtained a **100% agreement** rate with departments to implement recommended corrective actions.
- Identified **\$132,152** in cost savings/avoidance or revenue enhancement opportunities.
- Handled **138 new issues** identified through the **Employee Fraud Hotline**.
- Continued the **Control Self-Assessment Program** by providing feedback on six department self-assessments of internal controls and validating the internal controls reported by two departments.
- Compiled the **Schedule of Expenditures of Federal Awards** for the County's FY 2016-17 Single Audit, and performed follow-up procedures on the three Single Audit findings and one Management Letter observation.
- Reviewed **20 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 2015-16	FY 2016-17	FY 2017-18
<b><u>Audit Results</u></b>			
Number of audit reports issued	10	13	9
Number of recommendations made	26	37	5
Percentage of recommendations with department agreement	100%	97%	100%
Cost savings/avoidance or revenue enhancement opportunities <sup>a</sup>	\$7,547	\$21,204	\$132,152
Number of follow-up audits completed <sup>b</sup>	2	0 <sup>c</sup>	2
During follow-up audits, percentage of prior recommendations fully implemented	50%	N/A	75%
<b><u>Auditor Training and Development</u></b>			
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%

<sup>a</sup> Includes cost savings/recovery from the Employee Fraud Hotline

<sup>b</sup> Includes recurring audits that followed-up on prior audit results

<sup>c</sup> Planned follow-up audit delayed awaiting completion of department corrective action

## **Status of Prior Year Internal Audit Plan**

In our prior FY 2017-18 Internal Audit Plan, we identified a total of 19 engagements that were either in progress or planned. In addition, one Control Self-Assessment validation engagement was initiated during the year, and three engagements were 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 2017-18, 9 (39%) of these 23 prior year engagements were completed, which resulted in 9 reports and 5 recommendations. Ten engagements are in progress, including one Countywide audit, and four have been deferred to future years.

### **EXHIBIT 2 Current Status of Prior Year Internal Audit Plan**

Engagements Presented in Prior Year FY 2017-18 Internal Audit Plan and Added during FY 2017-18	Current Status			
	Completed		In Progress	Canceled or Deferred
	Number of Recommendations	Cost Savings		
<b><u>Engagements in Progress as of July 1, 2017:</u></b>				
1. County Executive Office: Conflict Defense Associates Ancillary Expenses			✓	
2. Health Care Agency: Contract Compliance for Physician Compensation <sup>a</sup>			✓	
3. General Services Agency: Surplus Property Program Follow-Up			✓	
4. Health Care Agency: Behavioral Health Contracts with Casa Pacifica			✓	
5. Tax Collector: Redemptions	2	-		
6. Countywide: Appropriate Use of Outside Bank Accounts			✓	
- District Attorney			✓	
- General Services Agency: Parks Department			✓	
- Human Services Agency			✓	
7. Public Defender: Control Self-Assessment Validation	1	-		
8. Harbor Department: Control Self-Assessment Validation			✓	
9. Public Works Agency: Control Self-Assessment Validation	1	-		
10. Auditor-Controller: FY 2016-17 Internal Quality Assurance Review	0	-		
<b><u>Mandated/Required Engagements for FY 2017-18:</u></b>				
11. Treasurer: First Quarter FY 2017-18 Cash Count	0	-		
12. Treasurer: Second Quarter FY 2017-18 Cash Count	0	-		
13. Treasurer: Third Quarter FY 2017-18 Cash Count	0	-		
14. County Clerk and Recorder: Social Security Number Truncation Program	0	-		
15. Probation Agency: Management of Juvenile Accounts	1	-		

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

Engagements Presented in Prior Year FY 2017-18 Internal Audit Plan And Added during FY 2017-18	Current Status			
	Completed		In Progress	Canceled or Deferred
	Number of Recommendations	Cost Savings		
<b><u>New Discretionary Engagements for FY 2017-18:</u></b>				
16. Sheriff: Administration of Contract(s) for Inmate Health Care Services				✓
17. Assessor: Internal Controls over Property Assessments and Appeals				✓
18. Health Care Agency: Behavioral Health Contracts with Mental Health Service Providers				✓
19. Fire Protection District: Hazardous Material Inspections and Billings				✓
<b><u>Control Self-Assessment Validations Initiated during FY 2017-18:</u></b>				
20. Resource Management Agency			✓	
<b><u>New Engagements from FY 2017-18 Budgeted Hours Reserve:</u></b>				
21. Information Technology Services: Disaster Recovery Plans			✓	
22. General Services Agency: Job Order Contracting			✓	
23. Auditor-Controller: FY 2017-18 Internal Quality Assurance Review			✓	

<sup>a</sup> Outsourced to external auditors

### **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.<sup>1</sup> Fourteen (58%) agencies/departments were subject to our audit in the last year alone, with several agencies/departments subject to multiple audits. Of the 12 agencies/departments considered high risk last year, 9 (75%) 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				
	2013-14 <sup>a</sup>	2014-15 <sup>a</sup>	2015-16 <sup>a</sup>	2016-17 <sup>a</sup>	2017-18 <sup>b</sup>
1. Agricultural Commissioner					
2. Airports				1	
3. Area Agency on Aging	1				
4. Assessor					
5. Auditor-Controller	1	2	1	3	2
6. Board of Supervisors					
7. Child Support	1				
8. County Clerk and Recorder	1				1
9. County Counsel					
10. County Executive Office		1	1	1	1
11. District Attorney					1
12. Fire Protection District	1		1		
13. General Services Agency	1			1	3
14. Harbor Department		1			1
15. Health Care Agency	2	1	1	1	2
16. Human Services Agency	1	1	1	1	1
17. Information Technology Services		1			1
18. Library			1		
19. Probation Agency	1		1		1
20. Public Defender					1
21. Public Works Agency				1	1
22. Resource Management Agency					1
23. Sheriff	2			1	
24. Treasurer-Tax Collector	4	4	3	3	4

<sup>a</sup> Includes only the number of engagements completed during the fiscal year

<sup>b</sup> 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

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

## FISCAL YEAR 2018-19 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, criteria for selecting audits include:

1. Legal mandates and County policy requirements
2. Audit requests (i.e., from Board of Supervisors, County management, Grand Jury, etc.)
3. Risk assessment results
4. Opportunities to improve governance processes, including ethics and information technology governance
5. Financial exposure
6. Potential risk of loss
7. Operating benefit opportunities
8. Changes in operations
9. Date and result of last audit
10. Capabilities of the Internal Audit staff
11. 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 department risk assessment for audit planning purposes. The department risk assessment identifies, measures, and prioritizes scheduling of potential audits based on each agency/department's level of risk to the County.

### **Methodology**

The department risk assessment performed for the FY 2018-19 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:

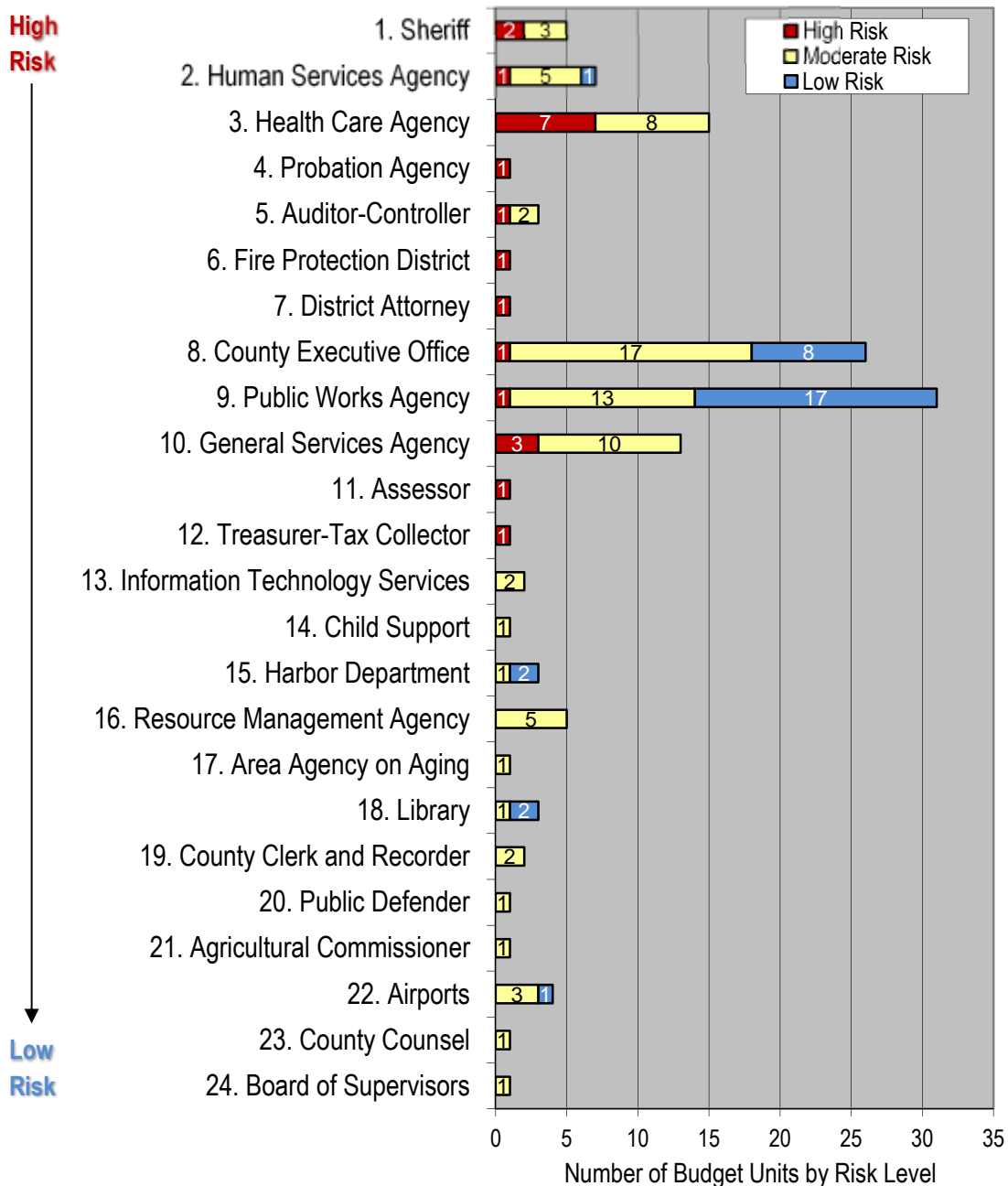
1. Budgeted appropriations
2. Budgeted revenues
3. Full-time equivalent positions
4. Fixed assets - equipment and vehicles only
5. Last audit date
6. Number of audit findings without agreement to implement corrective action
7. Need for follow-up audit
8. Participation in the Control Self-Assessment Program
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 ( $\geq 5.6$ ), moderate ( $\geq 2.6$ ), and low ( $< 2.6$ ) 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 11.2 on the 21-point scale, placing the Sheriff's Office at the top of the risk assessment.

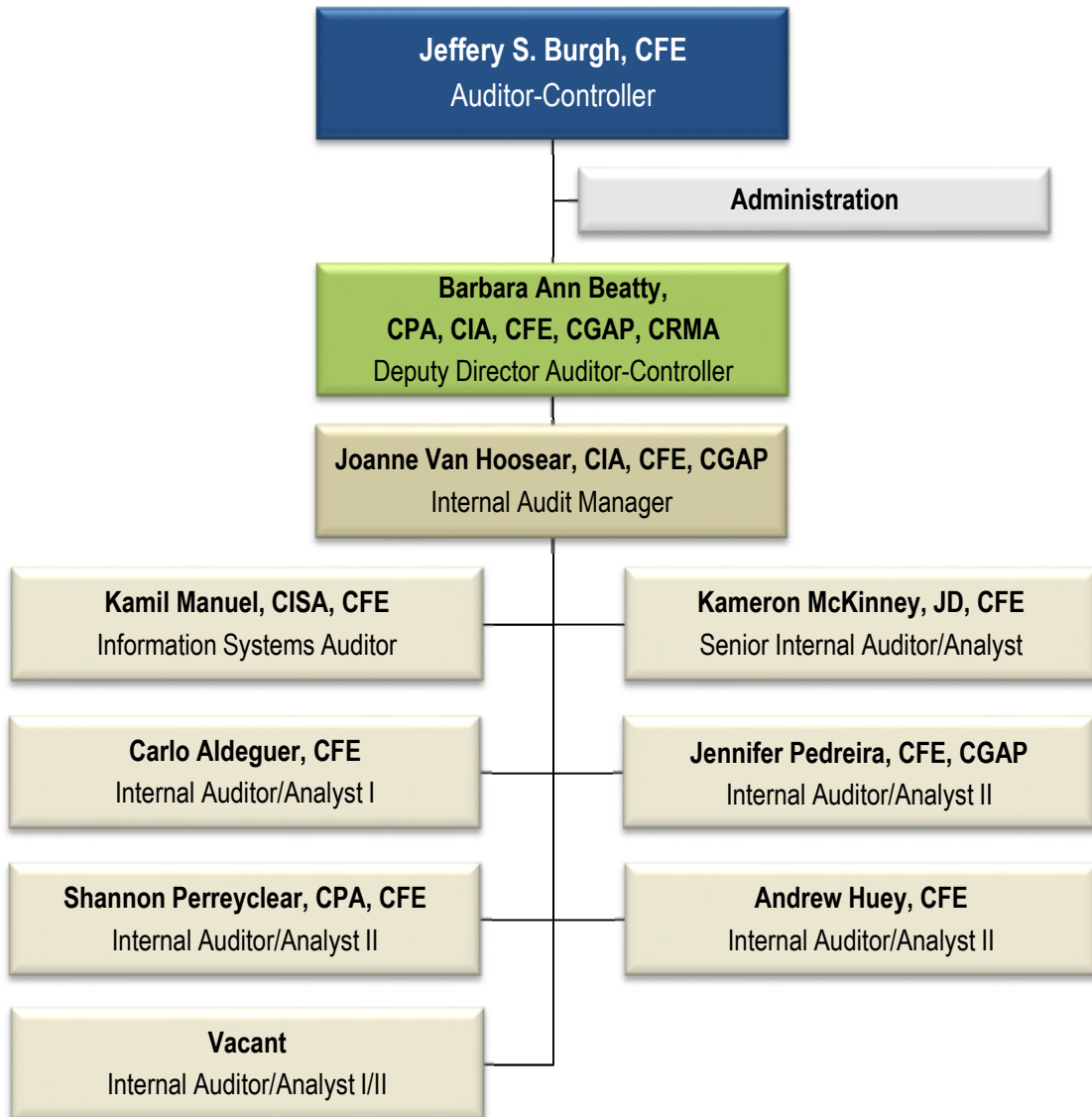
**EXHIBIT 4**  
**Agencies/Departments by Risk Level**



## Division Organization Chart

The following organization chart represents Internal Audit staff resources as of July 1, 2018:

### EXHIBIT 5 IAD Organization Chart



#### Credential Legend

<b>CFE</b> Certified Fraud Examiner	<b>CGAP</b> Certified Government Auditing Professional	<b>CIA</b> Certified Internal Auditor	<b>CISA</b> Certified Information Systems Auditor
<b>CPA</b> Certified Public Accountant	<b>CRMA</b> Certification in Risk Management Assurance	<b>JD</b> Juris Doctor	

## Internal Audit Resources

Exhibit 6 below shows the number of budgeted positions for the IAD for FY 2018-19.

### EXHIBIT 6 Budgeted Positions

<u>Position</u>	<u>Authorized for FY 2018-19</u>	<u>Filled as of July 1, 2018</u>
Deputy Director Auditor-Controller <sup>a</sup>	1.0	1.0
Internal Audit Manager <sup>a</sup>	1.0	1.0
Information Systems Auditor	1.0	1.0
Senior Internal Auditor/Analyst	1.0	1.0
Internal Auditor/Analyst II	5.0	3.0
Internal Auditor/Analyst I	<u>0.0</u>	<u>1.0</u>
<b>TOTAL</b>	<b><u>9.0</u></b>	<b><u>8.0</u></b>

<sup>a</sup> Supervisory hours are not incorporated into budgeted direct hours

Exhibit 7 below shows the number of direct audit and project hours anticipated for FY 2018-19.

### EXHIBIT 7 Budgeted Direct Hours

<u>Position</u>	<u>Expected Number of Auditors</u>		<u>Hours Available per Auditor<sup>a</sup></u>		<u>Direct Time Goal per Auditor</u>		<u>Direct Hours Budgeted</u>
Information Systems Auditor	1.0	x	1,760	x	70%	=	1,232
Senior Internal Auditor/Analyst <sup>b</sup>	1.0	x	440	x	70%	=	308
Internal Auditor/Analyst II	3.0	x	1,760	x	70%	=	3,696
Internal Auditor/Analyst I	1.0	x	1,760	x	70%	=	1,232
Internal Auditor/Analyst I/II (vacant) <sup>c</sup>	1.0	x	880	x	70%	=	<u>616</u>
<b>TOTAL</b>							<b><u>7,084</u></b>

<sup>a</sup> Based on 2,080 full-time hours less average leave accruals of 320 hours

<sup>b</sup> Senior Internal Auditor/Analyst hours available are prorated at 25%

<sup>c</sup> Internal Auditor/Analyst I/II vacancy is anticipated to be filled by December 31, 2018; hours available are prorated at 50%

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 2018-19. The total planned hours equal the direct hours budgeted in Exhibit 7 on the previous page.

<b><u>Engagements in Progress as of July 1, 2018</u></b>	<b><u>FY 2018-19 Planned Hours</u></b>
1. County Executive Office: Conflict Defense Associates Ancillary Expenses .....	100
2. Health Care Agency: Contract Compliance for Physician Compensation <sup>2</sup> .....	10
3. General Services Agency: Surplus Property Program Follow-Up .....	50
4. Health Care Agency: Behavioral Health Contracts with Casa Pacifica .....	300
5. Countywide: Appropriate Use of Outside Bank Accounts .....	80
- District Attorney .....	30
- General Services Agency: Parks Department .....	85
- Human Services Agency .....	25
6. Harbor Department: Control Self-Assessment Validation .....	20
7. Information Technology Services: Disaster Recovery Plans .....	80
8. General Services Agency: Job Order Contracting .....	310
9. Resource Management Agency: Control Self-Assessment Validation .....	100
10. Auditor-Controller: FY 2017-18 Internal Quality Assurance Review .....	<u>160</u>
	1,350

### **Mandated/Required Engagements/Projects for FY 2018-19**

1. Treasurer: Quarterly Cash Counts .....	480
2. Control Self-Assessment .....	250
3. Employee Fraud Hotline .....	600
4. Monitoring Special Districts, Joint Powers Authorities, and Subrecipients .....	240
5. Compilation of Schedule of Expenditures of Federal Awards .....	380
6. Board Letter Review .....	20
7. Data Analysis Project .....	<u>300</u>
	2,270

### **New Discretionary Engagements for FY 2018-19**

1. Health Care Agency: Internal Controls over Financial Budgets, Projections, and Reporting for the Ventura County Medical Center <sup>2</sup> .....	50
2. Public Works Agency: Follow-Up of Waterworks District No. 1 Billings and Collections .....	200
3. Health Care Agency: Follow-Up of Animal Services Collections and Deposits .....	200
4. Sheriff: Administration of Contract(s) for Inmate Health Care Services .....	500
5. Assessor: Internal Controls over Property Assessments and Appeals .....	400
6. Fire Protection District: Hazardous Material Inspections and Billings .....	300
7. Health Care Agency: 340B Drug Pricing Program Compliance .....	250

<sup>2</sup> Outsourced or to be outsourced to external auditors.

**New Discretionary Engagements for FY 2018-19 (Continued)**

8. Phishing Mitigation Efforts .....	150
9. Information Technology Governance, Policies and Procedures .....	140
10. Physical Security Assessment for Information Technology .....	280
11. County Administration of Disaster Recovery Plans .....	280
12. Reserve for Requested Engagements <sup>3</sup> .....	<u>714</u>
	3,464
<b>TOTAL FY 2018-19 PLANNED HOURS</b>	<b><u>7,084</u></b>

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<sup>3</sup> 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.

<b><u>Performance Audits</u></b>	<b><u>Future Planned Hours</u></b>
<b><u>Agricultural Commissioner</u></b>	
1. Measurement and Reporting of Pesticide Use .....	300
<b><u>Assessor</u></b>	
1. Efficiency of Departmental Processes .....	300
2. Fiscal Processes and Oversight .....	200
<b><u>Auditor-Controller</u></b>	
1. Auditor-Controller and Tax Collector: Property Tax Refund Process.....	200
<b><u>Board of Supervisors</u></b>	
1. Meals and Travel Reimbursements .....	160
<b><u>County Clerk and Recorder</u></b>	
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
<b><u>County Executive Office</u></b>	
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
15. Knoll Drive Homeless Shelter Funding Process and Costs .....	300

<b><u>Performance Audits (Continued)</u></b>	<b><u>Future Planned Hours</u></b>
<b><u>Countywide</u></b>	
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
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

<b><u>Performance Audits (Continued)</u></b>	<b><u>Future Planned Hours</u></b>
<b><u>Countywide (Continued)</u></b>	
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")	
<b><u>District Attorney</u></b>	
1. District Attorney and Sheriff: Payments to Retiree Medical Reimbursement Trust.....	200
<b><u>Fire Protection District</u></b>	
1. Staffing .....	400
<b><u>General Services Agency</u></b>	
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
<b><u>Harbor Department</u></b>	
1. Costs Funded by Community Facilities District No. 4 .....	200
<b><u>Health Care Agency</u></b>	
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

<b><u>Performance Audits (Continued)</u></b>	<b><u>Future Planned Hours</u></b>
<b><u>Health Care Agency (Continued)</u></b>	
7. VCMC Collections .....	250
8. VCMC Hospital Replacement Wing Project Contract Compliance.....	300
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. Health Care Agency: Behavioral Health Contracts with Mental Health Service Providers..	800
16. Patient Billing Department .....	300
17. Electronic Tracking of Contracts.....	300
18. Behavioral Health Controls over Mental Health Service Provider Costs.....	400
<b><u>Human Services Agency</u></b>	
1. Administration of In-Home Supportive Services .....	300
2. Not-for-Profit Contracting.....	200
3. PAPG Internal Controls and Caseload Management .....	300
<b><u>Public Works Agency</u></b>	
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. Collection of Flood Acreage Fees.....	200
7. Support for Payments to Contractors .....	200
<b><u>Resource Management Agency</u></b>	
1. Environmental Health Operations.....	200
<b><u>Sheriff</u></b>	
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
<b><u>Treasurer-Tax Collector</u></b>	
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>
	31,920

<b><u>Information Technology Audits</u></b>	<b><u>Future Planned Hours</u></b>
1. Asset Management	
A. Desktops/Laptops .....	300
B. Mobile Devices.....	300
- Human Services Agency	
- Probation Agency	
C. Servers and Network Devices.....	300
2. Badge Access .....	250
3. Change Management.....	250
4. Continuity of Operations Plan .....	210
5. Data Lifecycle Management	
A. Accela .....	250
B. Labor Collection and Billing.....	250
C. Ventura County Financial Management System .....	250
D. Ventura County Human Resources/Payroll System.....	250
6. Disaster Recovery – Backup and Recovery Management.....	250
7. Efficiency Improvement .....	160
8. End User Computing Assessment.....	140
9. Europay, Mastercard, and Visa (“EMV”) Transaction Compliance.....	210
10. Firewall Policy.....	210
11. Incident Management and Intrusion Detection/Prevention System .....	200
12. Legacy System Review .....	200
13. Logical Access Review	
A. Accela .....	250
B. LCAB .....	250
C. Geographic Information Systems.....	250
D. Microsoft Outlook .....	250
E. ServiceNow.....	250
F. VCFMS .....	250
G. VCHRP .....	250
14. Patch Management .....	250
15. Payment Card Industry (“PCI”) Data Security Standards.....	250
16. Penetration/Vulnerability Test Result Validation .....	140
17. Post Implementation Reviews .....	250
18. Privileged Access Review.....	250
19. Review of Active Directory.....	190
20. Systems Development Life Cycle .....	210
21. Service and Support .....	190
22. Software Licensing Validation.....	210

<b><u>Information Technology Audits (Continued)</u></b>	<b><u>Future Planned Hours</u></b>
23. User Access Review	
A. Geographic Information Systems.....	190
B. Ventura County Financial Management System .....	190
C. Ventura County Human resources/Payroll System .....	190
24. Vendor Management .....	190
25. Virtual Server Use .....	230
26. Website and County Social Media Review .....	<u>210</u>
	8,870
<b>TOTAL FUTURE PLANNED HOURS</b>	<b><u>40,790</u></b>