COUNTY OF VENTURA | CALIFORNIA
OFFICE OF THE AUDITOR-CONTROLLER

FISCAL YEAR 2020-21 INTERNAL AUDIT PLAN AND REPORT ON PRIOR YEAR PERFORMANCE

JEFFERY S. BURGH | *Auditor-Controller*

County of Ventura
Office of the Auditor-Controller

FISCAL YEAR 2020-21
INTERNAL AUDIT PLAN
AND REPORT ON PRIOR YEAR PERFORMANCE

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Cover photo: View of Santa Clara River Valley, California
Photo courtesy of Bill Nash, Former Public Information Officer, County Executive Office

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.

our **MISSION**   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.

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PRIOR YEAR PERFORMANCE

Accomplishments

During the prior Fiscal Year ("FY") 2019-20, the IAD:

- Issued **12 audit reports** containing **72 recommendations** to strengthen areas including administration and oversight of contracts with external service providers, outside bank accounts, internal service funds, and cash collections.

- Obtained a **100% agreement** rate with departments to implement recommended corrective actions.

- Identified **$60,677 in cost savings**/avoidance or revenue enhancement opportunities.

- Handled **67 new issues** identified through the **Employee Fraud Hotline**.

- Passed an external quality assurance review with the **highest possible rating**.

- Assisted departments with **COVID-19-related tasks**.

- Continued the **Control Self-Assessment Program** by completing the final two engagements to validate the internal controls reported by two departments for the current program cycle.

- Compiled the **Schedule of Expenditures of Federal Awards** for the County's FY 2018-19 Single Audit and performed follow-up procedures on the Single Audit findings.

- Reviewed **16 audits of Federal award subrecipients** for compliance with audit reporting standards.

- Monitored the audits of **96 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 2017-18	FY 2018-19	FY 2019-20
Audit Results			
Number of audit reports issued	9	10[a]	12[b]
Number of recommendations made	5	79[a]	72[b]
Percentage of recommendations with department agreement	100%	100%[a]	100%[b]
Cost savings/avoidance or revenue enhancement opportunities	$132,152[c]	$2,459[c]	$60,677
Number of follow-up audits completed[d]	2	0[e]	2
During follow-up audits, percentage of prior recommendations fully implemented	75%	N/A	55%
Auditor Training and Development			
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 two audits outsourced to external auditors that resulted in 57 recommendations
[b] Includes one analysis outsourced to an external consultant that resulted in 38 recommendations
[c] Includes cost savings/recovery from the Employee Fraud Hotline
[d] Includes recurring audits that followed-up on prior audit results
[e] Planned follow-up audit delayed awaiting completion of department corrective action

Status of Prior Year Internal Audit Plan

In our prior FY 2019-20 Internal Audit Plan, we identified a total of 26 engagements that were either in progress or planned. During the year, we also added one engagement from our budgeted hours reserve and initiated the 2015 Control Self-Assessment summary report. Exhibit 2 below summarizes the status of each engagement presented in the prior year's Internal Audit Plan and added during the year.

During FY 2019-20, 12 (43%) of these 28 prior year engagements were completed, which resulted in 12 reports and 72 recommendations. Ten engagements are in progress and six have been canceled or deferred to future years.

EXHIBIT 2
Current Status of Prior Year Internal Audit Plan

Engagements Presented in Prior Year FY 2019-20 Internal Audit Plan and Added during FY 2019-20	Current Status			
	Completed		In Progress	Canceled or Deferred
	Number of Recommendations	Cost Savings		
Engagements in Progress as of July 1, 2019:				
1. County Executive Office: Conflict Defense Associates Ancillary Expenses	4	-		
2. General Services Agency: Surplus Property Program Follow-Up				✔
3. Health Care Agency: Behavioral Health Contracts with Casa Pacifica	10	$18,769		
4. Countywide: Appropriate Use of Outside Bank Accounts	5	-		
5. Harbor Department: Control Self-Assessment Validation	3	-		
6. General Services Agency: Job Order Contracting			✔	
7. Resource Management Agency: Control Self-Assessment Validation	4	$39,640		
8. Public Works Agency: Follow-Up of Waterworks District No. 1 Billings and Collections			✔	
9. Health Care Agency: Follow-Up of Animal Services Collections and Deposits	5	-		
10. General Services Agency: Rustic Canyon Golf Course Greens Fees				✔
11. Area Agency on Aging: FY 2017-18 Area Plan Contract Costs			✔	
12. Information Technology Services: Virtual Server Backup and Patch Management			✔	
13. Probation Agency: Management of Juvenile Accounts	3	$2,268		
14. Countywide: Internal Service Fund Analysis[a]	38	-		
15. Information Technology Services: Physical Security				✔
16. Health Care Agency: Behavioral Health Contracts with Aegis and Western Pacific			✔	

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

Engagements Presented in Prior Year FY 2019-20 Internal Audit Plan and Added during FY 2019-20	Current Status			
	Completed		In Progress	Canceled or Deferred
	Number of Rec-ommendations	Cost Savings		
Mandated/Required Engagements for FY 2019-20:				
17. Treasurer: First Quarter FY 2019-20 Cash Count	0	-		
18. Treasurer: Second Quarter FY 2019-20 Cash Count	0	-		
19. Treasurer: Third Quarter FY 2019-20 Cash Count	0	-		
20. Tax Collector: Redemptions			✓	
21. Auditor-Controller: FY 2018-19 Internal Quality Assurance Review	0	-		
New Discretionary Engagements for FY 2019-20:				
22. Health Care Agency: Follow-Up of Contract Compliance for Physician Compensation[a]			✓	
23. Health Care Agency: Follow-Up of Internal Controls for Ventura County Medical Center[a]			✓	
24. Sheriff: Administration of Contract(s) for Inmate Health Care Services				✓
25. Assessor: Internal Controls over Property Assessments and Appeals				✓
26. Information Technology Governance, Policies and Procedures				✓
Control Self-Assessment Validation Initiated during FY 2019-20:				
27. County Executive Office: Summary of the 2015 Control Self-Assessment Program			✓[b]	
New Engagements from FY 2019-20 Budgeted Hours Reserve:				
28. Auditor-Controller: FY 2019-20 Internal Quality Assurance Review			✓	

[a] Outsourced to external auditors or consultants
[b] Awaiting management responses to the draft audit report

Schedule of 5-Year Prior Audit Coverage

As shown in Exhibit 3 below, 20 (77%) out of 26 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] Twelve (46%) agencies/departments were subject to our audit in the last year alone, with several agencies/departments subject to multiple audits. Of the 13 agencies/departments considered high risk last year, 9 (69%) 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				
	2015-16[a]	2016-17[a]	2017-18[a]	2018-19[a]	2019-20[b]
1. Agricultural Commissioner					
2. Airports		1			
3. Animal Services[c]					1
4. Area Agency on Aging					1
5. Assessor					
6. Auditor-Controller	1	3	1	1	3
7. Board of Supervisors					
8. Child Support					
9. County Clerk and Recorder			1		
10. County Counsel					
11. County Executive Office	1	1			3
12. District Attorney				1	
13. Fire Protection District	1				
14. General Services Agency		1		1	2
15. Harbor Department					1
16. Health Care Agency	1	1		2	4
17. Human Services Agency	1	1		1	
18. Information Technology Services				1	2
19. Library	1				
20. Medical Examiner[d]					
21. Probation Agency	1		1		1
22. Public Defender			1		
23. Public Works Agency	1	1	1		2
24. Resource Management Agency					1
25. Sheriff		1			
26. Treasurer-Tax Collector	3	3	4	3	4

[a] Includes only the number of engagements <u>completed</u> during the fiscal year
[b] Includes the number of engagements <u>both completed and in progress</u> during the fiscal year
[c] New separate County department for FY 2020-21 Risk Assessment
[d] New separate County department for FY 2019-20 Risk Assessment

Department risk level based on annual risk assessment: █ High ▢ Moderate █ Low █ N/A

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

FISCAL YEAR 2020-21 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 2020-21 Internal Audit Plan was based on the following measurable criteria gathered by the IAD:

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
7. Number of audit findings without agreement to implement corrective action
8. Need for follow-up audit
9. Participation in the current Control Self-Assessment Program
10. Number of critical business applications identified in the department's Control Self-Assessment
11. Number of Single Audit and Management Letter findings
12. Last audited as a Major Program in the Single Audit
13. Number of theft incidents
14. Number of substantiated Hotline issues
15. Number of management concerns expressed
16. Number of audits requested
17. Number of audit needs identified by auditors
18. Significance to accomplishment of Countywide Strategic Plan
19. Number of deputized auditor-controllers
20. Number of outside bank accounts
21. Number of trust funds
22. Three-year appropriation/revenue trends
23. Budget versus actual expenditures (2 prior years)
24. Budget versus actual revenues (2 prior years)

The above criteria were used to rank each division-level budget unit within each agency/department on a scale of 0 to 24 (24 representing highest risk and 0 lowest risk). An overall risk score was then assigned to areas of high (>=5.2), moderate (>=2.4), and low (<2.4) 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 risk assessment. For example, the Sheriff's Police Services budget unit was rated the highest risk at 10.5 on the 24-point scale, placing the Sheriff's Office at the top of the risk assessment.

EXHIBIT 4
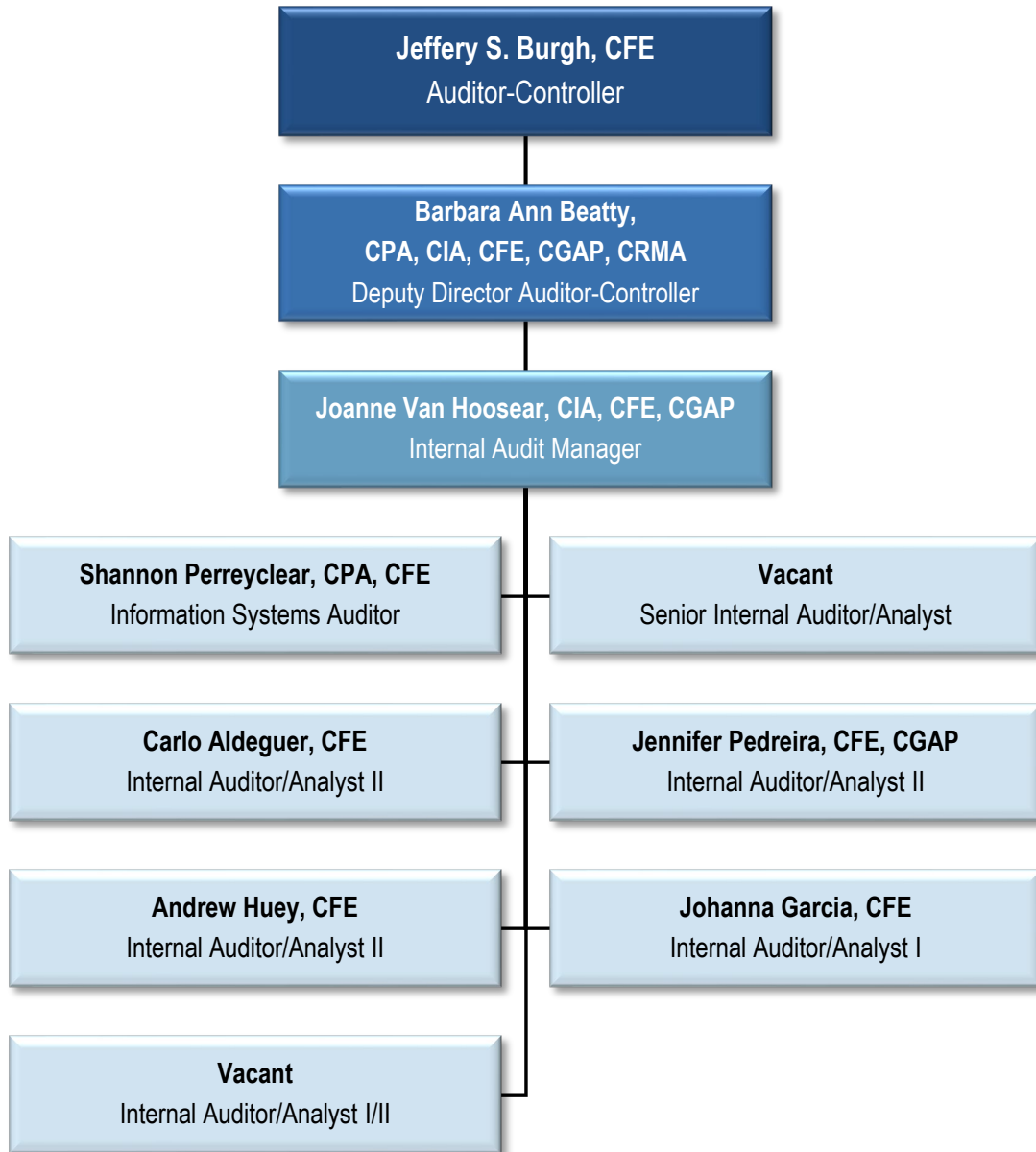### Agencies/Departments by Risk Level
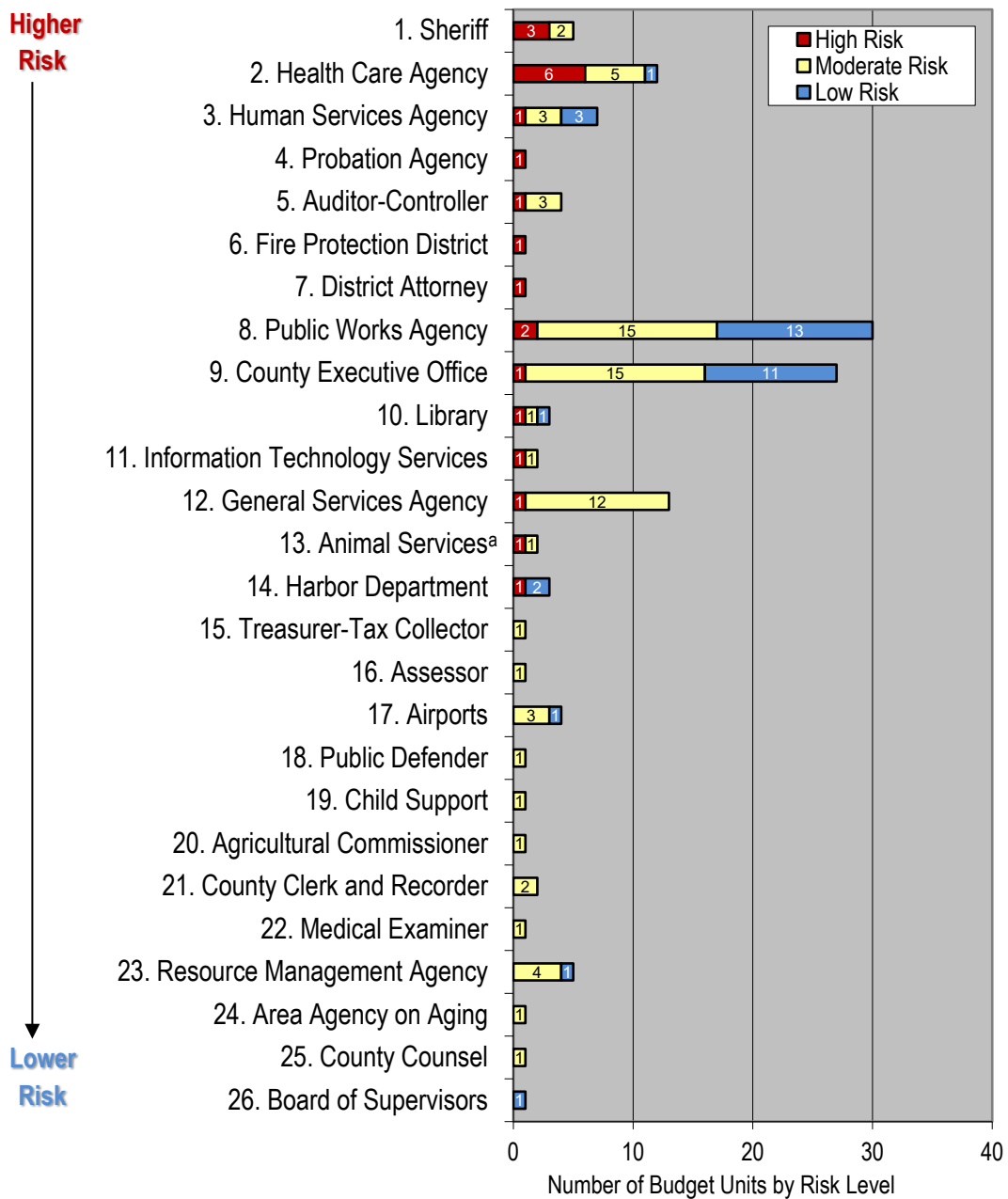
ᵃ New separate County department for FY 2020-21 Risk Assessment

Division Organization Chart

The following organization chart represents Internal Audit staff resources as of July 1, 2020.

EXHIBIT 5
IAD Organization Chart

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                    ┌─────────────────────────────────┐
                    │      Jeffery S. Burgh, CFE      │
                    │       Auditor-Controller        │
                    └─────────────────────────────────┘
                                    │
                    ┌─────────────────────────────────┐
                    │      Barbara Ann Beatty,        │
                    │   CPA, CIA, CFE, CGAP, CRMA     │
                    │  Deputy Director Auditor-Controller │
                    └─────────────────────────────────┘
                                    │
                    ┌─────────────────────────────────┐
                    │  Joanne Van Hoosear, CIA, CFE, CGAP │
                    │      Internal Audit Manager     │
                    └─────────────────────────────────┘
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| Shannon Perreyclear, CPA, CFE | Vacant |
| Information Systems Auditor | Senior Internal Auditor/Analyst |

| Carlo Aldeguer, CFE | Jennifer Pedreira, CFE, CGAP |
| Internal Auditor/Analyst II | Internal Auditor/Analyst II |

| Andrew Huey, CFE | Johanna Garcia, CFE |
| Internal Auditor/Analyst II | Internal Auditor/Analyst I |

| Vacant | |
| Internal Auditor/Analyst I/II | |

Credential Legend

CFE	**CGAP**	**CIA**
Certified Fraud Examiner	Certified Government Auditing Professional	Certified Internal Auditor
CPA	**CRMA**	
Certified Public Accountant	Certification in Risk Management Assurance	

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Internal Audit Resources

Exhibit 6 below shows the number of budgeted positions for the IAD for FY 2020-21.

EXHIBIT 6
Budgeted Positions

Position	Authorized for FY 2020-21	Filled as of July 1, 2020
Deputy Director Auditor-Controller[a]	1.0	1.0
Internal Audit Manager[a]	1.0	1.0
Information Systems Auditor	1.0	1.0
Senior Internal Auditor/Analyst	1.0	0.0
Internal Auditor/Analyst II	5.0	3.0
Internal Auditor/Analyst I	0.0	1.0
TOTAL	**9.0**	**7.0**

[a] Supervisory hours are not incorporated into budgeted direct hours in Exhibit 7 below

Exhibit 7 below shows the number of direct audit and project hours anticipated for FY 2020-21.

EXHIBIT 7
Budgeted Direct Hours

Position	Expected Number of Auditors		Hours Available per Auditor[a]		Direct Time Goal per Auditor		Direct Hours Budgeted
Information Systems Auditor	1.0	x	1,760	x	70%	=	1,232
Senior Internal Auditor/Analyst[b]	1.0	x	880	x	70%	=	616
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[b]	1.0	x	880	x	70%	=	616
TOTAL							**7,392**

[a] Based on 2,080 full-time hours less average leave accruals of 320 hours
[b] Senior Internal Auditor/Analyst and Internal Auditor/Analyst I/II vacancies are anticipated to be filled by December 31, 2020; 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 2020-21. The total planned hours equal the direct hours budgeted in Exhibit 7 on the previous page.

	FY 2020-21
Engagements in Progress as of July 1, 2020	**Planned Hours**
1. General Services Agency: Job Order Contracting	700
2. Public Works Agency: Follow-Up of Waterworks District No. 1 Billings and Collections	300
3. Area Agency on Aging: FY 2017-18 Area Plan Contract Costs	100
4. Information Technology Services: Virtual Server Backup and Patch Management	40
5. Health Care Agency: Behavioral Health Contracts with Aegis and Western Pacific	75
6. County Executive Office: Summary of the 2015 Control Self-Assessment Program	10
7. Tax Collector: Redemptions	275
8. Health Care Agency: Follow-Up of Contract Compliance for Physician Compensation[2]	20
9. Health Care Agency: Follow-Up of Internal Controls for Ventura County Medical Center[2]	20
10. Auditor-Controller: FY 2019-20 Internal Quality Assurance Review	200
	1,740

Mandated/Required Engagements/Projects for FY 2020-21	
1. Treasurer: Quarterly Cash Counts	360
2. Control Self-Assessment	500
3. Employee Fraud Hotline	600
4. Monitoring Special Districts, Joint Powers Authorities, and Subrecipients	120
5. Compilation of Schedule of Expenditures of Federal Awards	380
6. Board Letter Review	20
7. Information Technology Risk Assessment/Audit Plan	200
8. Data Analysis Project	200
9. COVID-19 Assistance	350
	2,730

New Discretionary Engagements for FY 2020-21	
1. Sheriff: Administration of Contract(s) for Inmate Health Care Services	500
2. Assessor: Internal Controls over Property Assessments and Appeals	400
3. Fire Protection District: Staffing	500
4. Health Care Agency: Cash Controls	200
5. Information Technology Governance	300
6. Agency Backup and Restore Testing Procedures	300
7. Reserve for Requested Engagements[3]	722
	2,922
TOTAL FY 2020-21 PLANNED HOURS	**7,392**

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[2] Outsourced to external auditors.
[3] 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.

Performance Audits	Future Planned Hours
Agricultural Commissioner	
1. Measurement and Reporting of Pesticide Use	300
Airports	
1. Lease Administration	300
Area Agency on Aging	
1. Fiscal Processes and Oversight	300
Assessor	
1. Efficiency of Departmental Processes	300
2. Fiscal Processes and Oversight	200
Auditor-Controller	
1. Auditor-Controller and Tax Collector: Property Tax Refund Process	200
Board of Supervisors	
1. Meals and Travel Reimbursements	160
County Clerk and Recorder	
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
County Executive Office	
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

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

<u>County Executive Office (Continued)</u>

14.	County Executive Office and General Services Agency: Required Maintenance Activities	300
15.	Knoll Drive Homeless Shelter Funding Process and Costs	300

<u>Countywide</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	
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.	Year-End Spending	300
9.	Accounts Receivable	500
10.	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	
11.	Fixed Asset Accountability	800
12.	Inventory Procurement and Accountability	800
	- Health Care Agency	
	- Sheriff: Food Services	
	- General Services Agency: Central Services	
13.	Appropriate Use of Waiver of Bid Requirements	300
	- Information Technology Services	
	- Human Services Agency	
14.	Management of Public Safety Overtime	600

	Future Planned Hours
Performance Audits (Continued)	

Countywide (Continued)

15.	Services Provided for and Resultant Charges to Independent Entities	500
	- Public Works Agency	
	- Information Technology Services	
16.	Dependent Eligibility for Health Care Benefits	600
17.	Collection Agency Contracts	600
18.	Achievement of Countywide Strategic Plan	600
19.	Departmental Procedures to Manage Outside Employment of County Employees	600
	- Medical Examiner	
20.	Appropriateness of Budgeted Revenue Levels	600
	- Tobacco Settlement Program	
	- Treasurer-Tax Collector	
21.	Compliance with County Contracting Requirements	600
22.	Employee Reclassifications and Flexible Merit Increases	200
23.	Deferred Maintenance Costs for County Assets	400
24.	Appropriateness of Using Contractors Versus In-House County Staff	300
	- Human Services Agency	
25.	Cost Effectiveness of Contracted Services	300
	- Human Services Agency	
26.	Health Insurance Portability and Accountability Act ("HIPAA") Privacy Rule Compliance	600
	- Human Services Agency: Public Administrator/Public Guardian ("PAPG")	

General Services Agency

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
6.	Surplus Property Program Follow-Up	400

Harbor Department

1.	Costs Funded by Community Facilities District No. 4	200

Health Care Agency

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
9.	Behavioral Health Rehabilitation Center Contracts	300

Performance Audits (Continued)

**Future
Planned Hours**

Health Care Agency (Continued)

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.	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
19.	340B Drug Pricing Program Compliance	250

Human Services Agency

1.	Administration of In-Home Supportive Services	300
2.	Not-for-Profit Contracting	200
3.	PAPG Internal Controls and Caseload Management	300

Public Works Agency

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 - Watershed Protection District	200
5.	Waterworks Districts Charges and Collections - Waterworks District 38 Lake Sherwood	400
6.	Collection of Flood Acreage Fees	200
7.	Support for Payments to Contractors	200

Resource Management Agency

1.	Environmental Health Operations	200
2.	Hazardous Material Inspections and Billings	300

Sheriff

1.	Charging of Imprisonment and Transportation Costs (GC 36903 and 26747)	200
2.	Controls over Seized or Forfeited Assets	200
3.	Property/Evidence Room Accountability	200

Treasurer-Tax Collector

1.	Administration of Business License Revenue	300
2.	Tax Collector and Auditor-Controller: Property Tax Refund Process	200
3.	Internal Controls over Wire Transfers	200

32,170

		Future Planned Hours
Information Technology Audits		
1.	Asset Management	
	A. Desktops/Laptops	300
	B. Mobile Devices	300
	- Human Services Agency	
	- Probation Agency	
	C. Network Connected Medical Devices	300
	D. Servers and Network Devices	300
2.	Badge Access	300
3.	Change Management	300
4.	Continuity of Operations Plan	300
5.	Cybersecurity Risk Transfer and Mitigation Strategies	300
6.	Data Lifecycle Management	
	A. Accela	300
	B. Labor Collection and Billing ("LCAB")	300
	C. Ventura County Financial Management System ("VCFMS")	300
	D. Ventura County Human Resources/Payroll System ("VCHRP")	300
7.	Disaster Recovery – Backup and Recovery Management	300
8.	Disaster Recovery Plans – Countywide Administration	300
9.	Efficiency Improvement	300
10.	End User Computing Device Assessment	300
11.	Europay, Mastercard, and Visa ("EMV") Transaction Compliance	300
12.	Firewall Policy	300
13.	Legacy System Review	300
14.	Logical Access Review	
	A. Accela	300
	B. Geographic Information Systems ("GIS")	300
	C. LCAB	300
	D. Microsoft Outlook	300
	E. Picture Archiving and Communication System ("PACS")	300
	F. ServiceNow	300
	G. VCFMS	300
	H. VCHRP	300
	I. Water and Sanitation Supervisory Control and Data Acquisition ("SCADA") System	300
15.	Patch Management	300
16.	Payment Card Industry ("PCI") Data Security Standards	300
17.	Penetration/Vulnerability Test Result Validation	300
18.	Phishing Mitigation Efforts	300
19.	Physical Security Assessment	300
20.	Post Implementation Reviews	300
21.	Privileged Access Review	300

	Future Planned Hours
Information Technology Audits (Continued)	
22. Review of Active Directory	300
23. Security Incident Management and Intrusion Detection/Prevention System	300
24. Software Licensing Validation	300
25. Systems Development Lifecycle	300
26. User Access Review	
A. GIS	300
B. VCFMS	300
C. VCHRP	300
27. Vendor Management	300
28. Virtual Server Use	300
29. Website and County Social Media Review	<u>300</u>
	13,500

TOTAL FUTURE PLANNED HOURS   <u>**45,670**</u>