



Summary of the 2020 Control Self-Assessment Program

Report Date: June 9, 2025

Office of the Auditor-Controller
County of Ventura, California
Jeffery S. Burgh, Auditor-Controller

**County of Ventura
AUDITOR-CONTROLLER
MEMORANDUM**

To: Sevet Johnson, Psy.D., County Executive Officer

Date: June 9, 2025

From: Jeffery S. Burgh

Subject: SUMMARY OF THE 2020 CONTROL SELF-ASSESSMENT PROGRAM

We have completed our engagements to validate the internal controls reported by County departments during the 2020 Control Self-Assessment (CSA) Program. This report summarizes the results of the activities performed during the 2020 CSA Program and includes information on the next CSA Program cycle.

This report is provided for informational purposes only and does not require a response from the County Executive Office.

Executive Summary

Overall, departments reported that internal controls were in place and operating effectively, which we generally confirmed during our validations. Specifically:

- Department CSA results indicated a state of strong internal controls throughout the County, with 98 percent of CSA questionnaire responses reporting that controls were in place and operating effectively.
- Departments identified 196 improvement actions to strengthen systems of internal control, chiefly regarding enhancements to Information Systems and the Control Environment.
- Our validations confirmed that a sample of controls reported by five County departments were generally in place and operating effectively, although we identified further opportunities to improve internal controls in three (60%) of the five departments.
- We found that sampled internal control improvement actions identified by departments were generally implemented; however, three (60%) of the five departments tested did not implement all planned improvements.
- We identified areas where departments could further benefit from participation in the CSA Program, which will be facilitated by enhancements to the CSA questionnaire tool during the next CSA Program cycle.

We appreciate the efforts of all County staff who contributed to the success of the 2020 CSA Program.

cc: Honorable Janice S. Parvin, Chair, Board of Supervisors
Honorable Jeff Gorell, Vice Chair, Board of Supervisors
Honorable Matt LaVere, Board of Supervisors
Honorable Kelly Long, Board of Supervisors
Honorable Vianey Lopez, Board of Supervisors
County Department Heads

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Background

The County of Ventura (County) Control Self-Assessment (CSA) Program was established in 2004 by the Auditor-Controller and County Executive Office (CEO) to promote strong internal controls throughout the County. The program requires department heads to formally assess and report on the status of internal controls to the Auditor-Controller on a periodic basis, currently every 3 to 5 years.

In October 2020, all County departments were asked to participate in the fifth cycle of the CSA Program using the County's *Internal Control Guidelines and Control Self-Assessment Program (Guidelines)*. All 27 County departments were included in self-assessments for the entire agency or selected budget units, resulting in 42 complete CSA packages submitted to the Auditor-Controller between December 2020 and March 2025.

2020 CSA Program Results

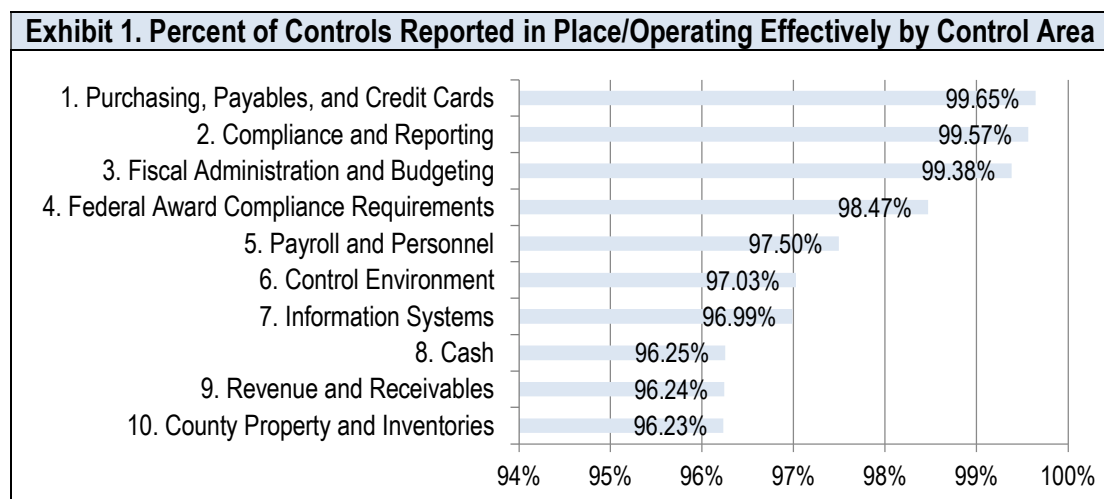
Overall, departments reported that internal controls were in place and operating effectively, which we generally confirmed during our validation engagements. Following are results from the 2020 CSA Program.

1. Department Self-Assessment Results

Departments completed each CSA using the tools provided in the *Guidelines*, consisting of a questionnaire that required answers to 347 internal control questions and a worksheet to facilitate evaluation of other significant internal controls.

1.01 Controls in Place

Department CSAs, which collectively provided over 14,500 responses to internal control questionnaire items, indicated a state of strong internal controls throughout the County. Overall, 98 percent (%) of department questionnaire responses indicated that internal controls were in place and operating effectively. Of the 10 control areas included in the CSA questionnaire, departments reported that controls over Purchasing, Payables, and Credit Cards were in place and operating effectively nearly 100% of the time, as shown in Exhibit 1 below.

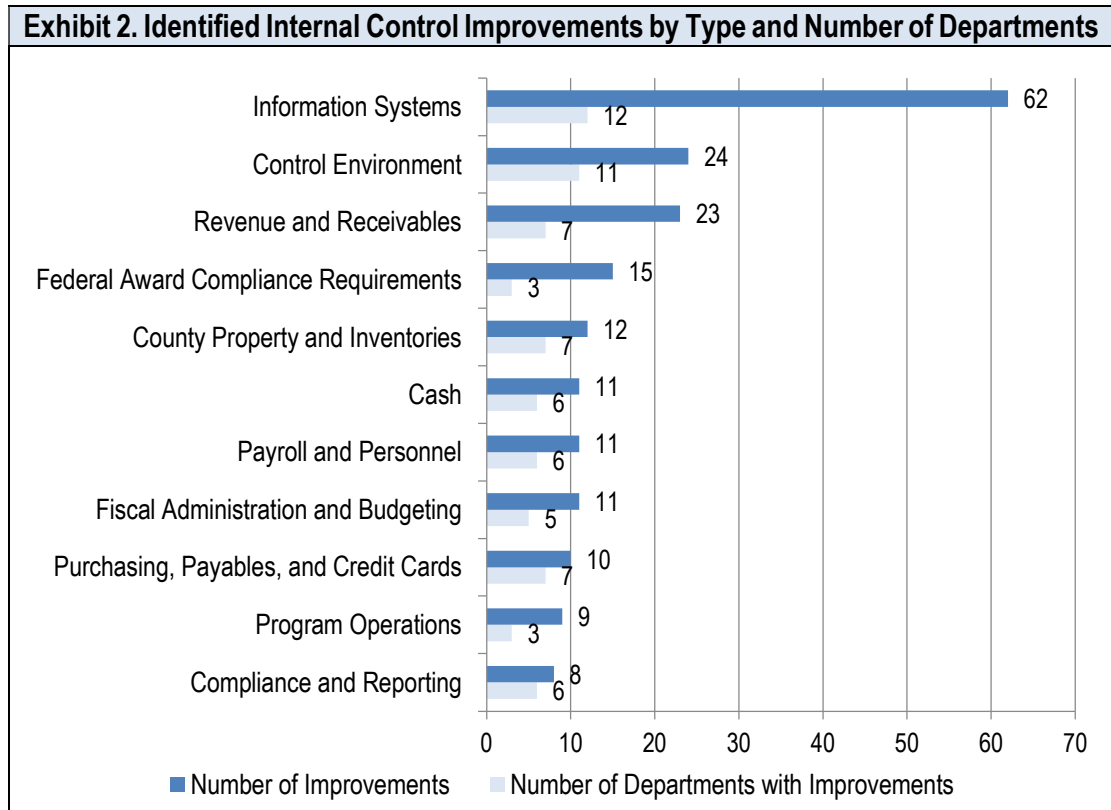


For example, 100% of CSAs reported that:

- Valuable accounting and financial records were stored in secure areas.
- Controls over employee timekeeping relating to timecard preparation, approval of leave, verification of timekeeping records, and overtime authorization were adequately in place.
- Departments maintained an audit trail from department source documents to amounts recorded in the Ventura County Financial Management System.

1.02 Identified Improvement Opportunities

Departments identified 196 internal control improvement opportunities by completing CSA questionnaires and worksheets during the 2020 CSA Program. This represents an increase from the previous 2015 CSA Program, during which 177 improvement opportunities were identified, indicating that the CSA Program continues to be an effective method for leveraging internal control improvements. Improvements were most commonly reported in the area of Information Systems as illustrated in Exhibit 2 below, which accounted for 32% of all identified improvements.



In addition, internal control improvement opportunities for the Control Environment represented 12% of all identified improvements, including:

- Identifying and analyzing risks relating to change.
- Establishing a system to track customer complaints by subject, topic, and date received.
- Developing written policies and procedures for all major areas of the organization.

2. Auditor-Controller Validation Results

To validate departments' self-reported internal controls, we selected a sample of 5 (19%) out of the 27 departments to evaluate, on a test basis, the information reported in the departments' CSAs. Specifically, we verified:

- that selected internal controls were in place and operating effectively as reported in the departments' CSAs; and
- the status of planned internal control improvement actions reported in the departments' CSAs.

During the period of January 2022 through April 2025, we issued separate validation reports to the following departments:

- | | | |
|------------------------------|-----------------------------|-------------------------|
| 1) County Clerk and Recorder | 3) Fire Protection District | 5) Health Care Agency – |
| 2) Child Support Services | 4) Library | Public Health |

The validation engagements were conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing* or the Global Internal Audit Standards promulgated by The Institute of Internal Auditors. The validation engagements did not provide an opinion on the design and implementation of the departments' overall systems of internal control.

2.01 Status of Internal Controls

Our validations confirmed that the selected internal controls were generally in place and operating effectively as reported in department CSAs. However, we found additional internal control improvements that were needed by three (60%) of the five departments, which indicated that the depth of self-assessment could be improved in some departments. Of the 40 internal controls tested in the five departments, we found that 10 (25%) internal control improvements were needed:

- 4 controls were not in place. For example, a department's employee exit procedures did not include a request to surrender credit cards.
- 5 controls were in place but not operating effectively. For example, while a department's policies were documented, outdated versions were commingled with current policies.
- 1 control was in place and operating effectively as reported in the department's CSA but presented opportunities to further enhance existing controls. Specifically, a department could strengthen inventory policies to help prevent stockpiling or over-ordering of inventory.

2.02 Status of Improvement Actions

We confirmed that planned internal control improvement actions identified in department CSAs were generally implemented. Of the 10 improvement actions we tested, 6 (60%) were either implemented, in progress, or no longer applicable. However, we found that a total of four (40%) improvement actions were not implemented by three (60%) of the five departments, including:

- Performing quarterly inventory counts to mitigate the risk caused by the same employee both receiving and issuing inventory.
- Establishing a replacement plan for outdated and obsolete computer equipment.
- Developing a County-wide or department-wide plan for ordering supplies during emergencies.

3. Areas for Departments to Improve Future CSAs

To ensure that CSA submittals were complete and complied with program guidelines, we performed a desk review for each submittal and provided written feedback to departments. Our desk reviews identified areas where departments could further improve and benefit from participation in the next CSA Program cycle.

3.01 Completion of CSA Program Tools

Departments did not always complete the CSA Program tools in a manner that would promote full and reliable documentation of internal controls and improvement actions. Of the 42 CSA packages we reviewed:

- 20 (48%) did not always provide information on how the department determined that a given internal control was in place and operating effectively.
- 9 (21%) did not always identify responsible personnel and/or expected completion dates for implementing internal control improvement actions.

Therefore, for the upcoming 2020 CSA Program, the Auditor-Controller has revised the CSA questionnaire tool to help departments ensure that complete responses are provided.

3.02 Timeliness of CSA Package Submittals

Departments did not always submit completed CSA packages in a timely manner. Of the 24 departments that submitted CSA packages (see Exhibit 3 below):

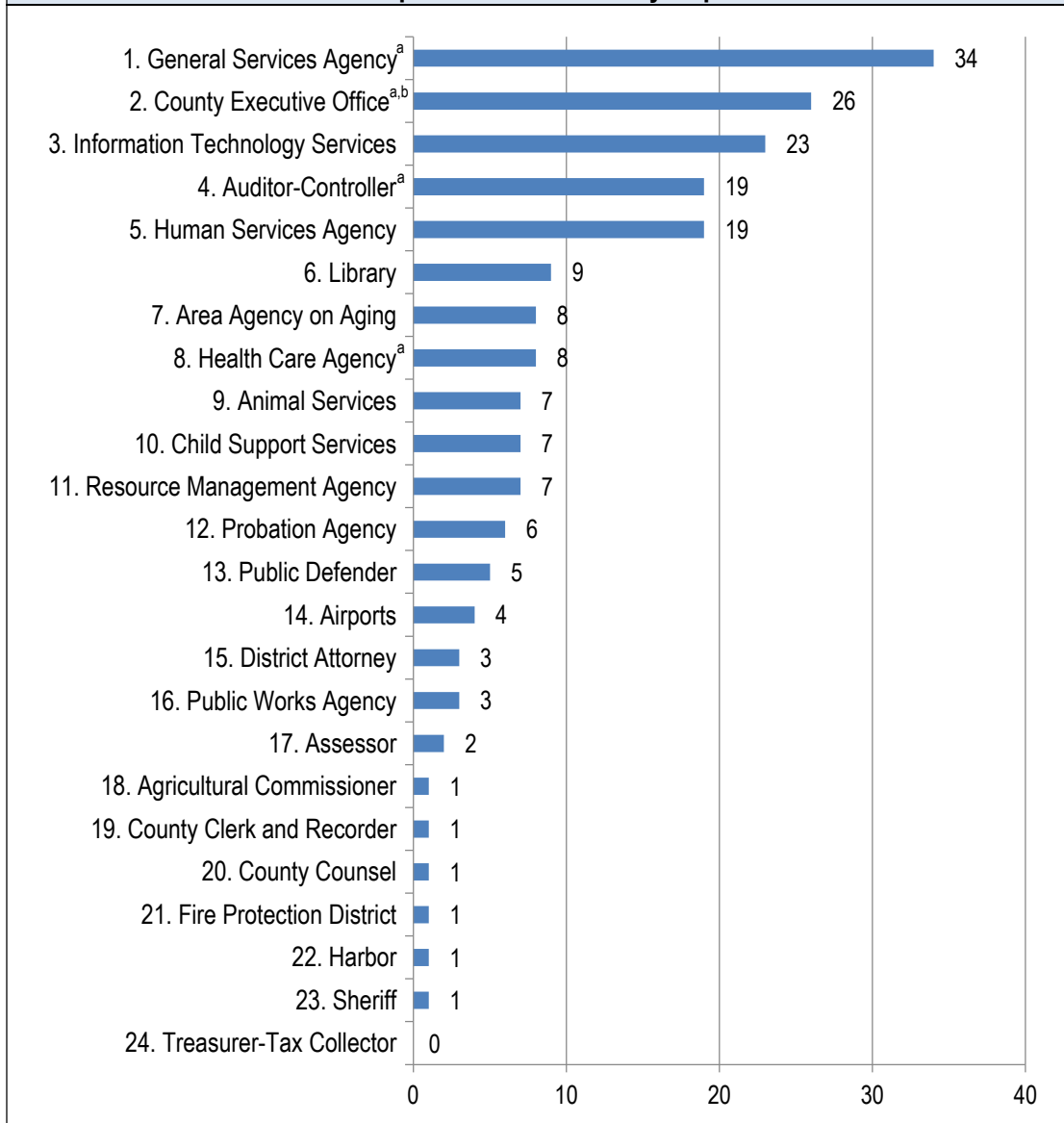
- Only 10 (42%) departments submitted complete CSA packages by or within 3 months after the initial due date of December 31, 2020.
- 6 (25%) departments submitted the CSA package more than 1 year after the initial due date. For some departments, this effectively extended the time between CSA Program cycles to 8 years rather than the intended 5 years.

While departments generally kept us informed of delays, completing the CSA package in a timely manner helps reduce current risks and allows for the department to be included in our validation process. Therefore, the Auditor-Controller has revised the CSA questionnaire tool, which will be accompanied by training, to help departments complete the CSA package more efficiently.

3.03 Completion of Separate CSAs for Major Budget Units

Certain larger, more complex departments could benefit from completing separate CSAs for each major business unit within the department, rather than completing a single CSA for the entire department. During the 2020 CSA Program, 4 (17%) of 24 departments that submitted CSA packages completed multiple full CSAs to achieve a wider breadth of coverage. These four departments accounted for 87 (44%) of the 196 total improvement opportunities as identified in Exhibit 3 below. We would like to recognize the General Services Agency (8 CSAs), Auditor-Controller's Office (8 CSAs), Health Care Agency (4 CSAs), and County Executive Office (2 CSAs) for completing multiple CSAs.

Exhibit 3. Count of Identified Improvement Actions by Department



^a Department completed multiple full CSAs

^b County Executive Office included Board of Supervisors, Civil Service Commission, and Medical Examiner

The Next CSA Program Cycle

The Auditor-Controller will be revising the *Guidelines* for the upcoming sixth CSA Program cycle and will be providing training for staff Countywide to review the purpose and expectations of the 2025 CSA Program. As in prior years, the Auditor-Controller will coordinate the announcement of the timing of upcoming CSA Program activities with the CEO.

This report is provided for informational purposes only and does not require a response from the CEO.