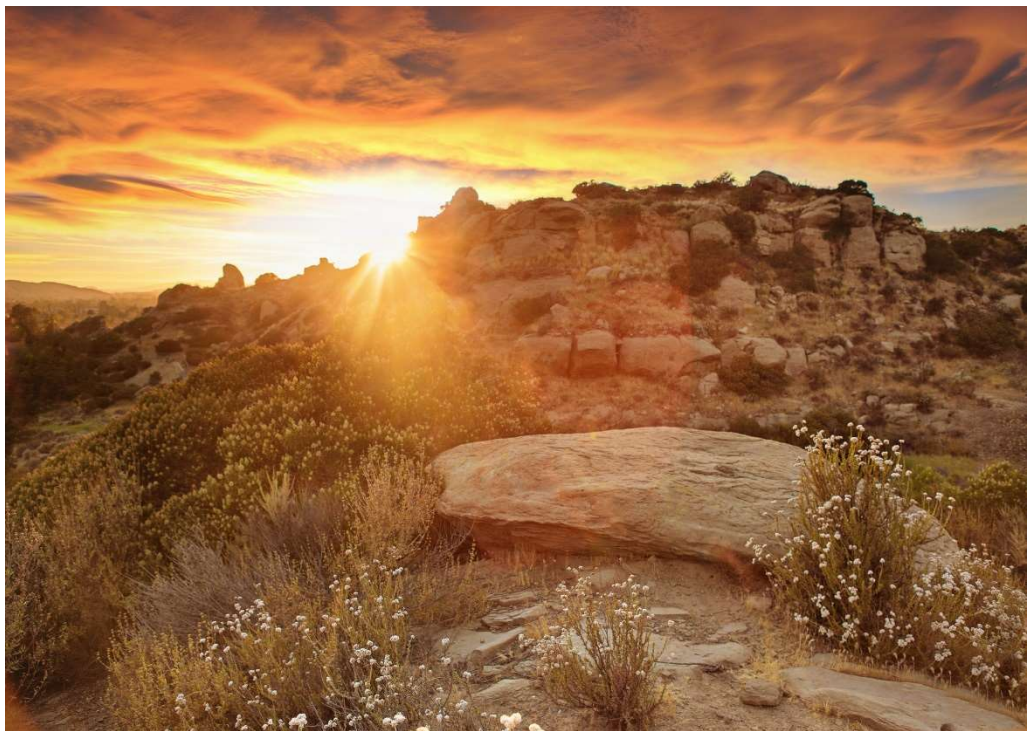


COUNTY OF VENTURA | CALIFORNIA
OFFICE OF THE AUDITOR-CONTROLLER



**FISCAL YEAR 2023-24
INTERNAL AUDIT PLAN
AND REPORT ON
PRIOR YEAR PERFORMANCE**



JEFFERY S. BURGH | *Auditor-Controller*

County of Ventura
Office of the Auditor-Controller

**FISCAL YEAR 2023-24
INTERNAL AUDIT PLAN
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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 § 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 7, 2022. 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.

PRIOR YEAR PERFORMANCE

Accomplishments

During the prior Fiscal Year (FY) 2022-23, the IAD:

- Issued **13 audit reports** containing **87 recommendations** to strengthen areas including human resources policies and complaint investigation procedures, collection of fees, and oversight of pesticide use reporting.
- Obtained a **92% agreement** rate with departments to implement recommended corrective actions.
- Identified **\$439,876 in cost savings**/avoidance or revenue enhancement opportunities.
- Handled **80 new issues** identified through the **Employee Fraud Hotline**.
- Completed participation in **reciprocal peer reviews** of other local government audit organizations to share best practices and minimize costs for our next peer review in 2024.
- Continued the **Control Self-Assessment Program** by providing feedback on all 6 department self-assessments completed during FY 2022-23 and validating the internal controls reported by 2 departments.
- Compiled the **Schedule of Expenditures of Federal Awards** for the County's FY 2021-22 Single Audit.
- Reviewed **20 audits of Federal award subrecipients** for compliance with audit reporting standards.
- Monitored the audits of **over 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 2020-21	FY 2021-22	FY 2022-23
<u>Audit Results</u>			
Number of audit reports issued	11 ^a	9 ^b	13 ^c
Number of recommendations made	54 ^a	39 ^b	87 ^c
Percentage of recommendations with department agreement	100% ^a	100% ^b	92% ^c
Cost savings/avoidance or revenue enhancement opportunities	\$1,011,667 ^d	\$1,505 ^d	\$439,876
Number of follow-up audits completed ^e	2	3	0
During follow-up audits, percentage of prior recommendations fully implemented	6%	40%	N/A
<u>Auditor Training and Development</u>			
Percentage of auditors on June 30 who met Continuing Professional Education requirements for the last 2-year reporting period	100%	100%	100%
Percentage of auditors on June 30 with relevant professional certifications (e.g., Certified Internal Auditor)	88%	100%	100%

^a Includes one audit outsourced to external auditors that resulted in 16 recommendations

^b Includes one audit outsourced to external auditors that resulted in 16 recommendations

^c Includes one audit outsourced to external auditors that resulted in 61 recommendations

^d Includes cost savings/recovery from the Employee Fraud Hotline

^e Includes recurring audits that followed-up on prior audit results

Status of Prior Year Internal Audit Plan

In our prior FY 2022-23 Internal Audit Plan, we identified a total of 27 engagements that were either in progress or planned. During the year, we also added three engagements from our budgeted hours reserve. 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 2022-23, 10 (33%) of these 30 prior year engagements were completed. One Countywide audit was partially completed for two departments, and the first phase of one multiphase audit was completed. These engagements resulted in 13 reports and 87 recommendations. Fifteen (15) engagements are in progress, including 2 Countywide audits and the second phase of a multiphase audit, and 5 engagements have been canceled or deferred to future years.

EXHIBIT 2 Current Status of Prior Year Internal Audit Plan

Engagements Presented in Prior Year FY 2022-23 Internal Audit Plan and Added during FY 2022-23	Current Status			
	Completed		In Progress	Canceled or Deferred
	Number of Recommendations	Cost Savings		
<u>Engagements in Progress as of July 1, 2022:</u>				
1. Information Technology Governance ^a	5	-		
2. Health Care Agency: Control Self-Assessment Validation for Public Health			✓	
3. Health Care Agency: Follow-Up of Behavioral Health Contracts with Aegis and Western Pacific			✓	
4. Sheriff: Administration of Fiscal Provisions for Inmate Medical Services Contract 7281			✓	
5. Fire Protection District: Control Self-Assessment Validation ^a	4	-		
6. Child Support: Control Self-Assessment Validation	0	-		
7. Agricultural Commissioner: Permitting and Reporting of Pesticide Use	5	-		
8. Public Works Agency: Collection of Flood Acreage Fees	7	\$438,700		
9. Health Care Agency: Centralized Cash Controls for Ventura County Medical System Cash Receipts	3	-		
10. Human Services Agency: In-Home Supportive Services Public Authority's Provider Registry and Enrollment Process			✓	
11. Tax Collector: Administration of Business License Revenue			✓	
12. Countywide: Certification Payments to County Employees			✓	
- Fire Protection District	1	\$1,176		
- Health Care Agency			✓	
- Sheriff	1	-		
13. Health Care Agency: Key Internal Controls over Revenue Streams ^b			✓	
14. County Executive Office: Human Resources (HR)				
- Phase 1: HR Policies and Complaint Investigation Procedures ^b	61	-		
- Phase 2: HR Practices of the County Executive Office ^b			✓	

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

Engagements Presented in Prior Year FY 2022-23 Internal Audit Plan and Added during FY 2022-23	Current Status			
	Completed		In Progress	Canceled or Deferred
	Number of Rec- ommendations	Cost Savings		
<u>Mandated/Required Engagements for FY 2022-23:</u>				
15. Treasurer: First Quarter FY 2022-23 Cash Count	0	-		
16. Treasurer: Second Quarter FY 2022-23 Cash Count	0	-		
17. Treasurer: Third Quarter FY 2022-23 Cash Count	0	-		
18. Tax Collector: Redemptions			✓	
19. Auditor-Controller: FY 2021-22 Internal Quality Assurance Review of the IAD	0	-		
<u>New Discretionary Engagements for FY 2022-23:</u>				
20. Fire Protection District: Mutual Aid			✓	
21. County Executive Office: Administration of Courts Collections Services Agreement				✓
22. Harbor Department: Management of Boat Slip Inventory			✓	
23. Animal Services: Charges to Contract Cities				✓
24. Area Agency on Aging: Fiscal Processes and Oversight				✓
25. Information Technology Services: Follow-Up of Virtual Server Backup and Patch Management			✓	
26. Information Technology Services: Physical Security Assessment				✓
27. Information Technology Services: Phishing Mitigation – Technical Controls			✓	
<u>New Engagements from FY 2022-23 Budgeted Hours Reserve:</u>				
28. Countywide: Agency Backup and Restore Testing Procedures				✓
29. Countywide: Cash Handling			✓	
30. Auditor-Controller: FY 2022-23 Internal Quality Assurance Review of the IAD			✓	

^a Report deemed confidential and not subject to public inspection pursuant to California Government Code § 7929.210 and § 7922.000

^b Outsourced to external auditors

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 (12) (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				
	2018-19 ^a	2019-20 ^a	2020-21 ^a	2021-22 ^a	2022-23 ^b
1. Agricultural Commissioner					1
2. Airports					
3. Animal Services ^c		1			
4. Area Agency on Aging			1		
5. Assessor			1		
6. Auditor-Controller	1	2	1	1	2
7. Board of Supervisors					
8. Child Support					1
9. County Clerk and Recorder				1	
10. County Counsel					
11. County Executive Office		2	1		3
12. District Attorney	1				
13. Fire Protection District					3
14. General Services Agency	1	1			
15. Harbor Department		1		1	1
16. Health Care Agency	2	1	2	1	5
17. Human Services Agency	1				1
18. Information Technology Services	1	1	1		2
19. Library					
20. Medical Examiner ^d					
21. Probation Agency		1		1	
22. Public Defender					
23. Public Works Agency		1		1	1
24. Resource Management Agency		1			
25. Sheriff					2
26. Treasurer-Tax Collector	3	3	4	4	5

^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

^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

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

FISCAL YEAR 2023-24 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 2023-24 Internal Audit Plan was based on the following measurable criteria gathered by the IAD:

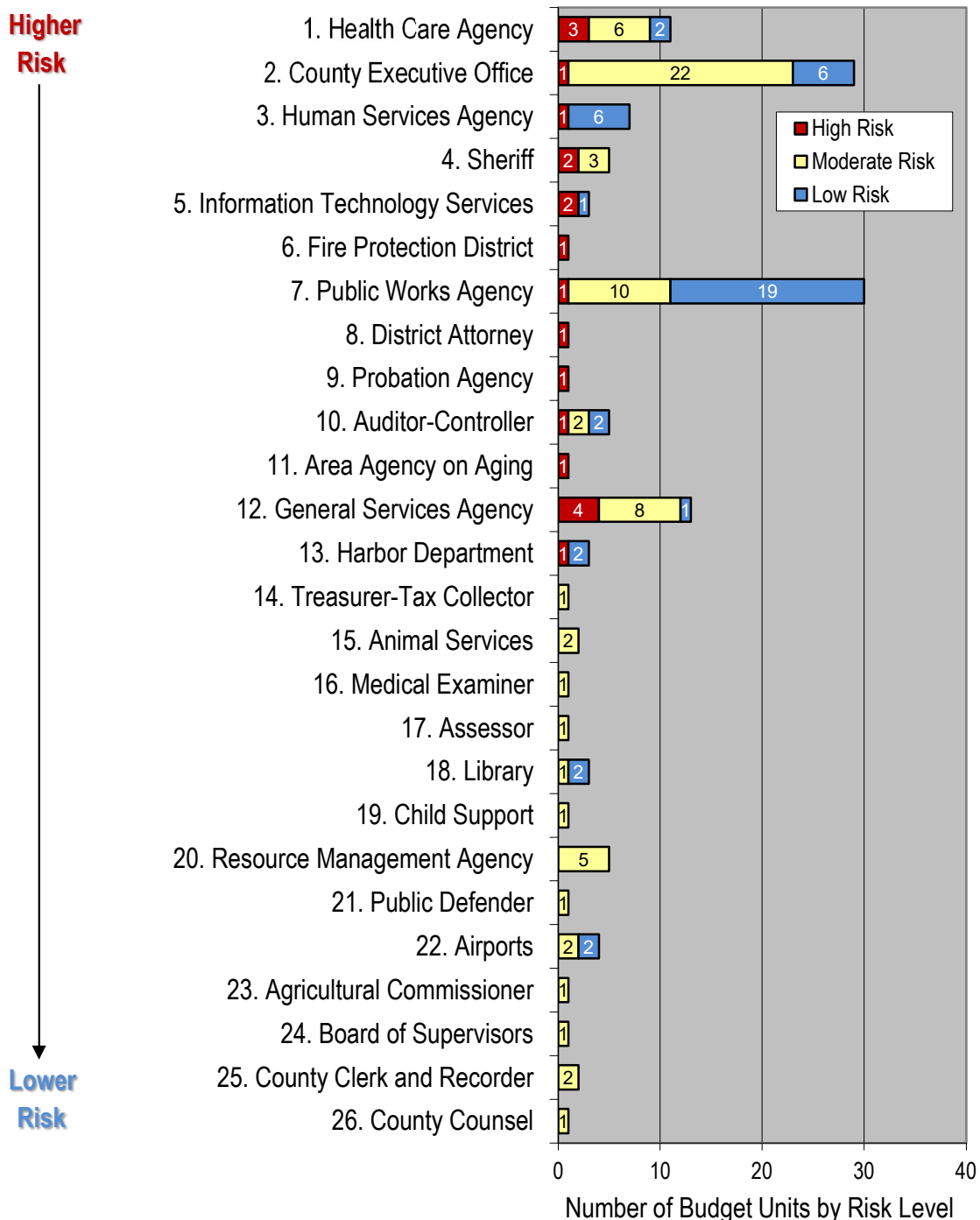
1. Budgeted appropriations
2. Budgeted revenues
3. Full-time equivalent positions
4. Fixed assets - equipment and vehicles only
5. Last audit date
6. Number of audit recommendations
7. Number of audit recommendations without agreement to implement corrective action
8. Need for follow-up audit
9. Participation in the current Control Self-Assessment Program
10. Information systems risk assessment results
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 (≥ 6.3), moderate (≥ 3.2), and low (< 3.2) 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 Health Care Agency's Ventura County Medical Center budget unit was rated the highest risk at 11.8 on the 24-point scale, placing the Health Care Agency at the top of the risk assessment.

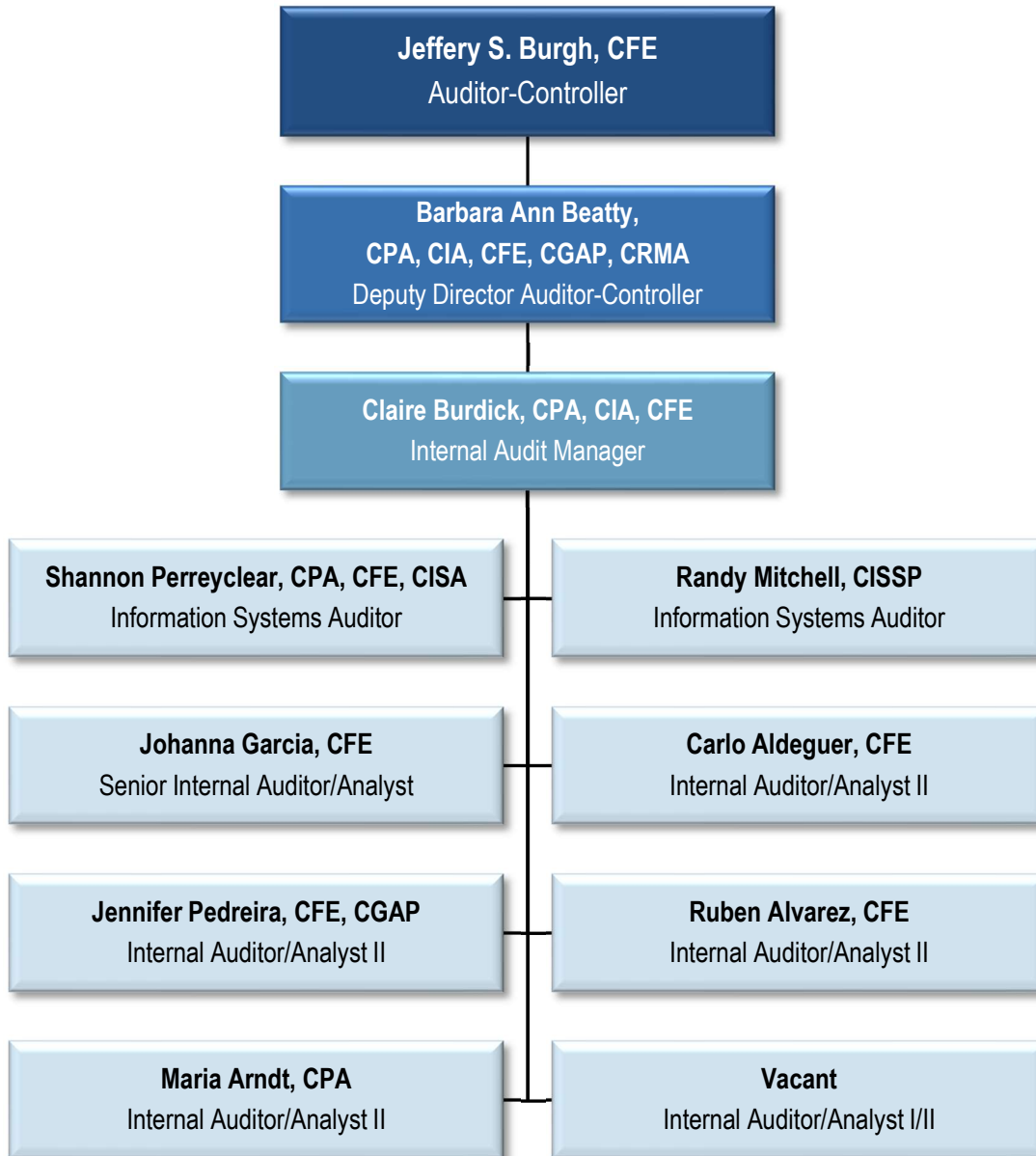
EXHIBIT 4
Agencies/Departments by Risk Level



Division Organization Chart

The following organization chart represents Internal Audit staff resources as of July 1, 2023.

EXHIBIT 5 IAD Organization Chart



Credential Legend

CFE
Certified Fraud Examiner

CGAP
Certified Government
Auditing Professional

CIA
Certified Internal Auditor

CISA
Certified Information
Systems Auditor

CISSP
Certified Information Systems
Security Professional

CPA
Certified Public
Accountant

CRMA
Certification in Risk
Management Assurance

Internal Audit Resources

Exhibit 6 below shows the number of budgeted positions for the IAD for FY 2023-24.

EXHIBIT 6 Budgeted Positions

<u>Position</u>	<u>Authorized for FY 2023-24</u>	<u>Filled as of July 1, 2023</u>
Deputy Director Auditor-Controller ^a	1.0	1.0
Internal Audit Manager ^a	1.0	1.0
Information Systems Auditor	2.0	2.0
Senior Internal Auditor/Analyst	1.0	1.0
Internal Auditor/Analyst II	5.0	4.0
Internal Auditor/Analyst I	<u>0.0</u>	<u>0.0</u>
TOTAL	<u>10.0</u>	<u>9.0</u>

^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 2023-24.

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	1.0	x	1,740	x	70%	=	1,218
Information Systems Auditor ^b	1.0	x	133	x	70%	=	93
Senior Internal Auditor/Analyst	1.0	x	1,740	x	70%	=	1,218
Internal Auditor/Analyst II	4.0	x	1,740	x	70%	=	4,872
Internal Auditor/Analyst I/II ^c	1.0	x	435	x	70%	=	<u>305</u>
TOTAL							<u>7,706</u>

^a Based on 2,080 full-time hours less average leave accruals of 340 hours, or 1,740 hours

^b One Information Systems Auditor position became vacant in early FY 2023-24; hours available are adjusted to actual; vacancy is anticipated to be filled by June 30, 2024

^c Internal Auditor/Analyst I/II vacancy is anticipated to be filled by March 31, 2024; 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 2023-24. The total planned hours equal the direct hours budgeted in Exhibit 7 on the previous page.

<u>Engagements in Progress as of July 1, 2023</u>	<u>FY 2023-24 Planned Hours</u>
1. Health Care Agency: Control Self-Assessment Validation for Public Health	80
2. Health Care Agency: Follow-Up of Behavioral Health Contracts with Aegis and Western Pacific	150
3. Sheriff: Administration of Fiscal Provisions for Inmate Medical Services Contract 7281	230
4. Human Services Agency: In-Home Supportive Services Public Authority's Provider Registry and Enrollment Process	120
5. Tax Collector: Administration of Business License Revenue	300
6. Countywide: Certification Payments to County Employees	100
- Health Care Agency	100
7. Health Care Agency: Key Internal Controls over Revenue Streams ²	20
8. County Executive Office: HR Practices of the County Executive Office ²	20
9. Tax Collector: Redemptions	170
10. Information Technology Services: Follow-Up of Virtual Server Backup and Patch Management	300
11. Harbor Department: Management of Boat Slip Inventory	80
12. Information Technology Services: Phishing Mitigation – Technical Controls	350
13. Countywide: Cash Handling	800
14. Auditor-Controller: FY 2022-23 Internal Quality Assurance Review of the IAD	120
15. Fire Protection District: Mutual Aid	<u>460</u>
	3,400

Mandated/Required Engagements/Projects for FY 2023-24

1. Treasurer: Quarterly Cash Counts.....	360
2. Probation Agency: Management of Juvenile Accounts.....	300
3. Control Self-Assessment	500
4. Employee Fraud Hotline	600
5. Monitoring Special Districts, Joint Powers Authorities, and Subrecipients.....	120
6. Compilation of Schedule of Expenditures of Federal Awards	260
7. Board Letter Review	10
8. Information Technology Risk Assessment/Audit Plan.....	80
9. Data Analysis Project	<u>200</u>
	2,430

² Audit has been outsourced to external auditors.

New Discretionary Engagements for FY 2023-24

1. County Executive Office: Administration of Courts Collections Services Agreement.....	300
2. Animal Services: Charges to Contract Cities	400
3. Airports: Accounts Receivable.....	400
4. Reserve for Requested Engagements ³	<u>776</u>
	1,876
TOTAL FY 2023-24 PLANNED HOURS	<u>7,706</u>

³ Reserve is budgeted at approximately 10% of direct hours budgeted.

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>Performance Audits</u>	<u>Future Planned Hours</u>
<u>Airports</u>	
1. Lease Administration	300
<u>Animal Services</u>	
1. Recovery of Animal Services Shelter Costs from Contract Cities	300
2. Software Database for Inventory of Pharmaceuticals, Microchips, and License Tags.....	300
<u>Area Agency on Aging</u>	
1. Fiscal Processes and Oversight	300
<u>Assessor</u>	
1. Efficiency of Departmental Processes	300
2. Fiscal Processes and Oversight	200
3. Property Tax Exemptions	300
<u>Auditor-Controller</u>	
1. Auditor-Controller and Tax Collector: Property Tax Refund Process.....	200
<u>Board of Supervisors</u>	
1. Credit Card Purchases	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>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. Human Resources and Benefits Compliance	300
10. Oversight/Reporting on Departmental Corrective Actions	300
11. Farmworker Housing Program.....	200

<u>Performance Audits (Continued)</u>	<u>Future Planned Hours</u>
<u>County Executive Office (Continued)</u>	
12. Controls over Federal Housing and Urban Development Funds	300
13. County Executive Office and General Services Agency: Required Maintenance Activities	300
14. Knoll Drive Homeless Shelter Funding Process and Costs	300
15. Administration of the Cannabis Business License Program	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. Grant and Subvention Management.....	800
- Area Agency on Aging	
4. Administration of Trust Funds.....	300
- County Clerk and Recorder	
- District Attorney	
- Human Services Agency: Foster Care Trust Funds	
- Sheriff: Inmate Welfare Trust Funds	
5. Revolving Loan Program Administration.....	300
- County Executive Office	
- Human Services Agency	
6. Capital Projects Administration.....	500
- Ventura County Integrated Justice Information System	
- Other Information Technology Projects	
7. Year-End Spending	300
8. 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	
9. Fixed Asset Accountability.....	800
10. Inventory Procurement and Accountability	800
- Health Care Agency	
- Sheriff: Food Services	
- General Services Agency: Central Services	
11. Appropriate Use of Waiver of Bid Requirements	300
- Information Technology Services	
- Human Services Agency	
12. Management of Public Safety Overtime	600

<u>Performance Audits (Continued)</u>	<u>Future Planned Hours</u>
<u>Countywide (Continued)</u>	
13. Services Provided for and Resultant Charges to Independent Entities.....	500
- Public Works Agency	
- Information Technology Services	
14. Dependent Eligibility for Health Care Benefits.....	600
15. Collection Agency Contracts.....	600
16. Achievement of Countywide Strategic Plan.....	600
17. Appropriateness of Budgeted Revenue Levels.....	600
- Tobacco Settlement Program	
- Treasurer-Tax Collector	
18. Compliance with County Contracting Requirements	600
19. Employee Reclassifications and Flexible Merit Increases	200
20. Deferred Maintenance Costs for County Assets.....	400
21. Appropriateness of Using Contractors Versus In-House County Staff.....	300
- Human Services Agency	
22. Cost Effectiveness of Contracted Services.....	300
- Human Services Agency	
23. Health Insurance Portability and Accountability Act (HIPAA) Privacy Rule Compliance.....	600
- Human Services Agency: Public Administrator/Public Guardian (PAPG)	
<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. Vendor Adherence to Price Agreement Terms	200
4. General Services Agency and County Executive Office: Required Maintenance Activities	300
5. Surplus Property Program Follow-Up.....	400
6. Job Order Contracting	400
<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

<u>Performance Audits (Continued)</u>	<u>Future Planned Hours</u>
<u>Health Care Agency (Continued)</u>	
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. Behavioral Health Medi-Cal Site Certification Process	200
12. Allocation of Staff Time to Federal Grants	300
13. Behavioral Health Contracts with Mental Health Service Providers.....	800
14. Patient Billing Department	300
15. Electronic Tracking of Contracts	300
16. Behavioral Health Controls over Mental Health Service Provider Costs.....	400
17. 340B Drug Pricing Program Compliance	250
18. Allocation of Costs Across Health Care Agency Budget Units.....	300
19. Reconciliation of Cerner Revenue to the Ventura County Financial Management System	300
<u>Human Services Agency</u>	
1. Not-for-Profit Contracting.....	200
2. 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. Support for Payments to Contractors	200
<u>Resource Management Agency</u>	
1. Environmental Health Operations.....	200
2. Hazardous Material Inspections and Billings	300
<u>Sheriff</u>	
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
<u>Treasurer-Tax Collector</u>	
1. Tax Collector and Auditor-Controller: Property Tax Refund Process.....	200
2. Internal Controls over Wire Transfers.....	<u>200</u>
	30,870

<u>Information Technology Audits</u>	<u>Future Planned Hours</u>
1. Agency Backup and Restore Testing Procedures	800
2. Asset Management	
A. Desktops/Laptops	800
B. Mobile Devices.....	800
- Human Services Agency	
- Probation Agency	
C. Network Connected Medical Devices	300
D. Servers and Network Devices.....	800
3. Badge Access	300
4. Change Management.....	300
5. Continuity of Operations Plan (COOP).....	800
6. Cybersecurity Risk Transfer and Mitigation Strategies	300
7. 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
8. Disaster Recovery – Backup and Recovery Management.....	300
9. Disaster Recovery Plans – Countywide Administration	800
10. Disaster Recover Plans – Information Technology Services Administration Follow-Up.....	300
11. Efficiency Improvement	300
12. End User Computing Device Assessment.....	300
13. Europay, Mastercard, and Visa (EMV) Transaction Compliance.....	800
14. Firewall Policy.....	300
15. Legacy System Review	300
16. 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
17. Patch Management	300
18. Payment Card Industry (PCI) Data Security Standards.....	800
19. Penetration/Vulnerability Test Result Validation	300
20. Phishing Mitigation: Security Awareness Training and Testing	300
21. Physical Security Assessment.....	300

<u>Information Technology Audits (Continued)</u>	<u>Future Planned Hours</u>
22. Post Implementation Reviews	300
23. Privileged Access Review.....	300
24. Review of Active Directory.....	300
25. Security Incident Management and Intrusion Detection/Prevention System.....	300
26. Software Licensing Validation.....	800
27. Systems Development Lifecycle.....	300
28. User Access Review	
A. GIS.....	300
B. VCFMS	300
C. VCHRP	300
29. Vendor Management.....	800
30. Video Conferencing Service Contracts.....	800
31. Virtual Server Use	300
32. Website and County Social Media Review	<u>800</u>
	20,400
TOTAL FUTURE PLANNED HOURS	<u>51,270</u>