

JEFFERY S. BURGH
AUDITOR-CONTROLLER

COUNTY OF VENTURA
800 SOUTH VICTORIA AVE.
VENTURA, CA 93009-1540



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September 10, 2019

Honorable Board of Supervisors
County of Ventura
800 South Victoria Avenue
Ventura, California 93009

SUBJECT: Receive and file the Auditor-Controller's Fiscal Year 2019-20 Internal Audit Plan and Report on Prior Year Performance

RECOMMENDATION: Receive and file the attached Fiscal Year 2019-20 Internal Audit Plan and Report on Prior Year Performance.

FISCAL/MANDATES IMPACT: None.

DISCUSSION:

In conformance with the *International Standards for the Professional Practice of Internal Auditing* promulgated by The Institute of Internal Auditors (*IIA Standards*), the Auditor-Controller establishes a risk-based Internal Audit Plan each year to determine the priorities of the Internal Audit Division (IAD). The Internal Audit Plan is based on a variety of factors, including audit mandates, risk assessment results, and requested input from the Board of Supervisors, County management, and the Grand Jury.

IIA Standards require that we communicate the annual Internal Audit Plan to your Board. The Fiscal Year (FY) 2019-20 Internal Audit Plan is attached as an Exhibit.

The Internal Audit Plan document incorporates reporting on prior year IAD performance. We issued 10 audit reports in prior FY 2018-19, which contained 79 recommendations for areas including physician contracts, internal controls over financial budgets, projections, and reporting, outside bank accounts, and disaster recovery plans for information systems.

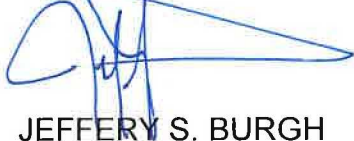
For FY 2019-20, we plan to use 8,316 hours to complete the 16 engagements in progress from the prior year, initiate new audits, accomplish current year mandates and monitoring responsibilities, continue the Control Self-Assessment Program, and administer the Employee Fraud Hotline.

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

This letter has been coordinated with the County Executive Office and County Counsel. If you have any questions, please contact me at (805) 654-3151.

Sincerely,



JEFFERY S. BURGH
Auditor-Controller

Exhibit – Fiscal Year 2019-20 Internal Audit Plan and Report on Prior Year Performance

cc: Michael Powers, County Executive Officer
Leroy Smith, County Counsel