

COUNTY OF VENTURA | CALIFORNIA
OFFICE OF THE AUDITOR-CONTROLLER



**FISCAL YEAR 2019-20
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.

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") 2018-19, the IAD:

- Issued **10 audit reports** containing **79 recommendations** to strengthen areas including physician contracts, internal controls over financial budgets, projections, and reporting, outside bank accounts, and disaster recovery plans for information systems.
- Obtained a **100% agreement** rate with departments to implement recommended corrective actions.
- Identified **\$2,459 in cost savings**/avoidance or revenue enhancement opportunities.
- Handled **133 new issues** identified through the **Employee Fraud Hotline**.
- Continued the **Control Self-Assessment Program** by reviewing the final department self-assessment of internal controls for the current program cycle.
- Compiled the **Schedule of Expenditures of Federal Awards** for the County's FY 2017-18 Single Audit, and performed follow-up procedures on the five Single Audit findings and one Management Letter observation.
- Reviewed **10 audits of Federal award subrecipients** for compliance with audit reporting standards.
- Monitored the audits of **97 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 2016-17	FY 2017-18	FY 2018-19
<u>Audit Results</u>			
Number of audit reports issued	13	9	10 ^a
Number of recommendations made	37	5	79 ^a
Percentage of recommendations with department agreement	97%	100%	100% ^a
Cost savings/avoidance or revenue enhancement opportunities	\$21,204	\$132,152 ^b	\$2,459 ^b
Number of follow-up audits completed ^c	0 ^d	2	0 ^d
During follow-up audits, percentage of prior recommendations fully implemented	N/A	75%	N/A
<u>Auditor Training and Development</u>			
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 2 audits outsourced to external auditors that resulted in 57 recommendations

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

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

^d Planned follow-up audit delayed awaiting completion of department corrective action

Status of Prior Year Internal Audit Plan

In our prior FY 2018-19 Internal Audit Plan, we identified a total of 24 engagements that were either in progress or planned. In addition, six 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 2018-19, 7 (23%) of these 30 prior year engagements were completed, which resulted in 10 reports and 79 recommendations. Sixteen engagements are in progress, including two Countywide audits, and seven have been deferred to future years.

EXHIBIT 2 Current Status of Prior Year Internal Audit Plan

Engagements Presented in Prior Year FY 2018-19 Internal Audit Plan and Added during FY 2018-19	Current Status			
	Completed		In Progress	Canceled or Deferred
	Number of Recommendations	Cost Savings		
<u>Engagements in Progress as of July 1, 2018:</u>				
1. County Executive Office: Conflict Defense Associates Ancillary Expenses			✓ ^a	
2. Health Care Agency: Contract Compliance for Physician Compensation ^b	15	-		
3. General Services Agency: Surplus Property Program Follow-Up			✓	
4. Health Care Agency: Behavioral Health Contracts with Casa Pacifica			✓	
5. Countywide: Appropriate Use of Outside Bank Accounts			✓ ^a	
- District Attorney	2	-		
- General Services Agency: Parks Department	2	\$ 2,000		
- Human Services Agency	3	-		
6. Harbor Department: Control Self-Assessment Validation			✓ ^a	
7. Information Technology Services: Disaster Recovery Plans	15	-		
8. General Services Agency: Job Order Contracting			✓	
9. Resource Management Agency: Control Self-Assessment Validation			✓	
10. Auditor-Controller: FY 2017-18 Internal Quality Assurance Review	0	-		
<u>Mandated/Required Engagements for FY 2018-19:</u>				
11. Treasurer: First Quarter FY 2018-19 Cash Count	0	-		
12. Treasurer: Second Quarter FY 2018-19 Cash Count	0	-		
13. Treasurer: Third Quarter FY 2018-19 Cash Count	0	-		

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

Engagements Presented in Prior Year FY 2018-19 Internal Audit Plan And Added during FY 2018-19	Current Status			
	Completed		In Progress	Canceled or Deferred
	Number of Recommendations	Cost Savings		
<u>New Discretionary Engagements for FY 2018-19:</u>				
14. Health Care Agency: Internal Controls over Financial Budgets, Projections, and Reporting for the Ventura County Medical Center ^b	42	-		
15. Public Works Agency: Follow-Up of Waterworks District No.1 Billings and Collections			✓	
16. Health Care Agency: Follow-Up of Animal Services Collections and Deposits			✓	
17. Sheriff: Administration of Contract(s) for Inmate Health Care Services				✓
18. Assessor: Internal Controls over Property Assessments and Appeals				✓
19. Fire Protection District: Hazardous Material Inspections and Billings				✓
20. Health Care Agency: 340B Drug Pricing Program Compliance				✓
21. Phishing Mitigation Efforts				✓
22. Information Technology Governance, Policies and Procedures				✓
23. Physical Security Assessment for Information Technology			✓	
24. County Administration of Disaster Recovery Plans				✓
<u>New Engagements from FY 2018-19 Budgeted Hours Reserve:</u>				
25. General Services Agency: Rustic Canyon Golf Course Greens Fees			✓	
26. Area Agency on Aging: FY 2017-18 Area Plan Contract Costs			✓	
27. Information Technology Services: Virtual Server Backup and Patch Management			✓	
28. Probation Agency: Management of Juvenile Accounts			✓	
29. Countywide: Internal Service Fund Analysis ^b			✓	
30. Health Care Agency: Behavioral Health Contracts with Aegis and Western Pacific			✓	

^a Awaiting management responses to the draft audit report

^b Outsourced to external auditors

Schedule of 5-Year Prior Audit Coverage

As shown in Exhibit 3 below, 19 (79%) 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.¹ Thirteen (54%) 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				
	2014-15 ^a	2015-16 ^a	2016-17 ^a	2017-18 ^a	2018-19 ^b
1. Agricultural Commissioner					
2. Airports			1		
3. Area Agency on Aging					1
4. Assessor					
5. Auditor-Controller	2	1	3	1	2
6. Board of Supervisors					
7. Child Support					
8. County Clerk and Recorder				1	
9. County Counsel					
10. County Executive Office	1	1	1		2
11. District Attorney					1
12. Fire Protection District		1			
13. General Services Agency			1		4
14. Harbor Department	1				1
15. Health Care Agency	1	1	1		5
16. Human Services Agency	1	1	1		1
17. Information Technology Services	1				4
18. Library		1			
19. Probation Agency		1		1	1
20. Public Defender				1	
21. Public Works Agency			1	1	2
22. Resource Management Agency					1
23. Sheriff			1		
24. Treasurer-Tax Collector	4	3	3	4	3

^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

Department risk level based on annual risk assessment: ■ High Risk ■ Moderate Risk ■ Low Risk

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

FISCAL YEAR 2019-20 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 2019-20 Internal Audit Plan was based on the following measurable criteria gathered by the IAD:

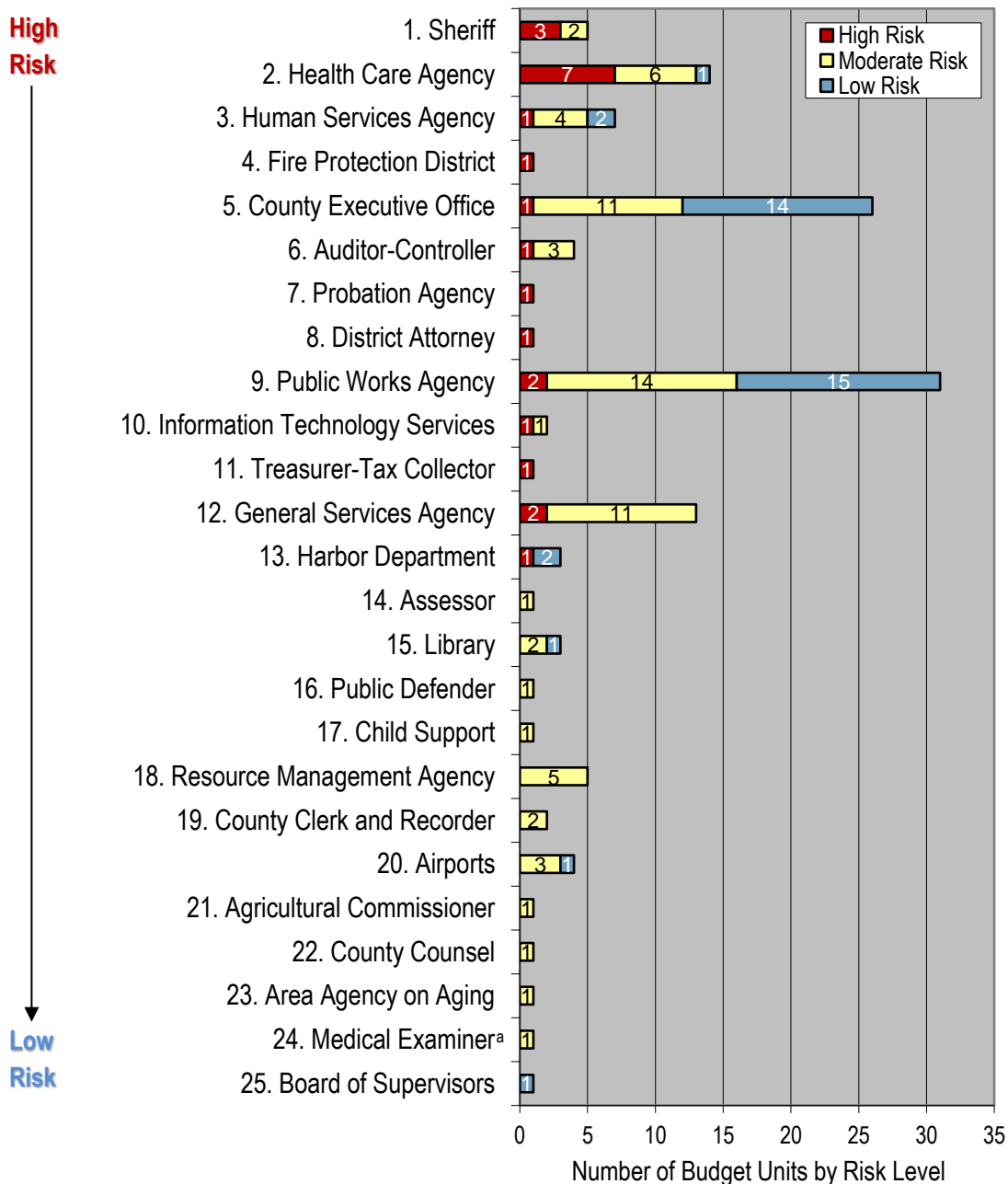
1. Budgeted appropriations
2. Budgeted revenues
3. Full-time equivalent positions
4. Fixed assets - equipment and vehicles only
5. Last audit date
6. Number of audit findings
7. Number of audit findings without agreement to implement corrective action
8. Need for follow-up audit
9. Participation in the 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 and audits requested
16. Number of audit needs identified by auditors
17. Significance to accomplishment of Countywide Strategic Plan
18. Number of deputized auditor-controllers
19. Number of outside bank accounts
20. Number of trust funds
21. Three-year appropriation/revenue trends
22. Budget versus actual expenditures - 2 prior years
23. 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 23 (23 representing highest risk and 0 lowest risk). An overall risk score was then assigned to areas of high (≥ 5.3), moderate (≥ 2.5), and low (< 2.5) 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 11.7 on the 23-point scale, placing the Sheriff's Office at the top of the risk assessment.

EXHIBIT 4
Agencies/Departments by Risk Level

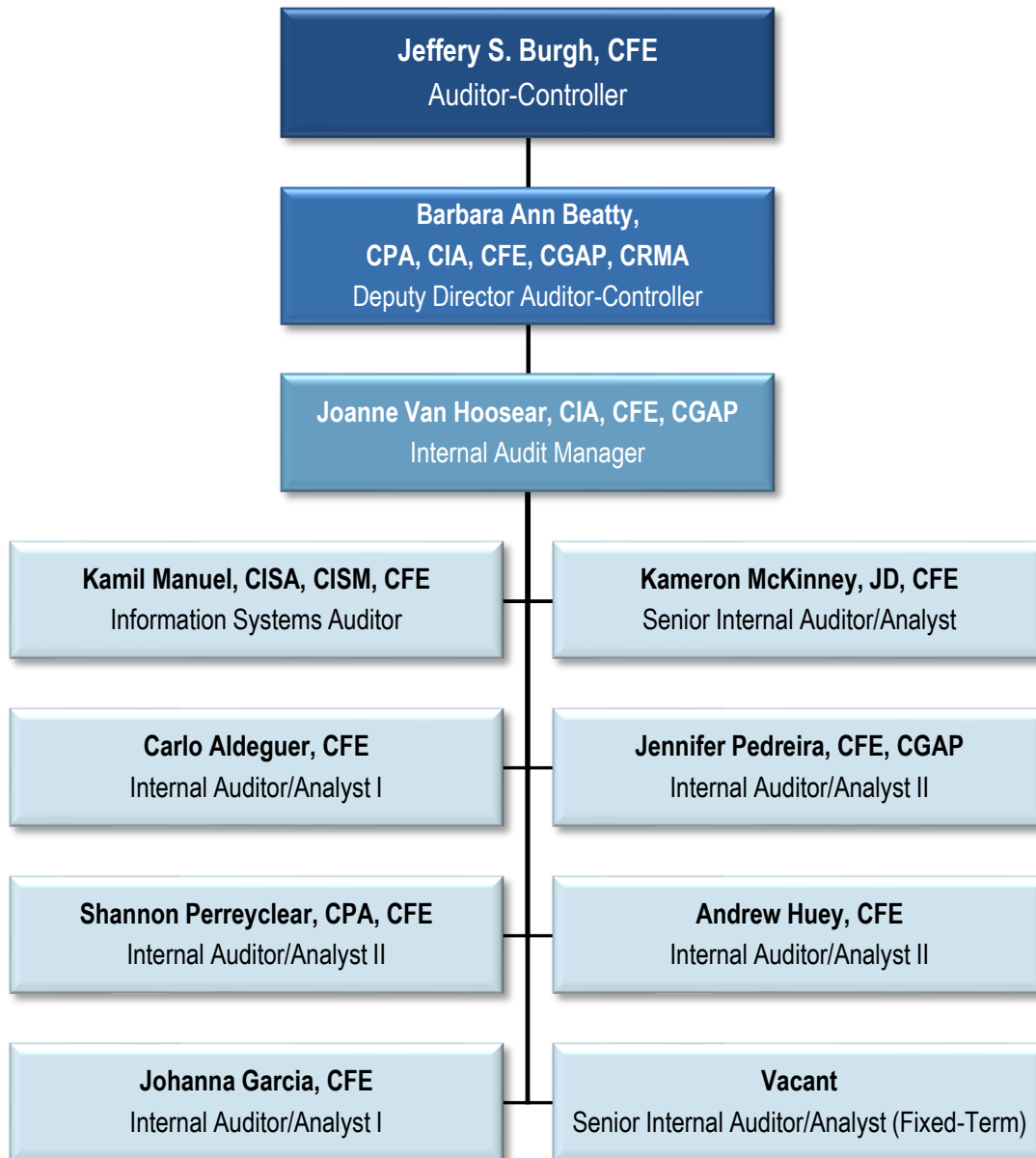


^a New separate County department for FY 2019-20

Division Organization Chart

The following organization chart represents Internal Audit staff resources as of July 1, 2019.

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

CISM
Certified Information
Security Manager

CPA
Certified Public Accountant

CRMA
Certification in Risk
Management Assurance

JD
Juris Doctor

Internal Audit Resources

Exhibit 6 below shows the number of budgeted positions for the IAD for FY 2019-20.

EXHIBIT 6 Budgeted Positions

<u>Position</u>	<u>Authorized for FY 2019-20</u>	<u>Filled as of July 1, 2019</u>
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	1.0
Senior Internal Auditor/Analyst (Fixed-Term Position)	1.0	0.0
Internal Auditor/Analyst II	5.0	3.0
Internal Auditor/Analyst I	<u>0.0</u>	<u>2.0</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 2019-20.

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	1,760	x	70%	=	1,232
Senior Internal Auditor/Analyst ^b	1.0	x	0	x	70%	=	0
Senior Internal Auditor/Analyst (vacant) ^c (Fixed-Term Position)	1.0	x	1,320	x	70%	=	924
Internal Auditor/Analyst II	3.0	x	1,760	x	70%	=	3,696
Internal Auditor/Analyst I	2.0	x	1,760	x	70%	=	<u>2,464</u>
TOTAL							<u>8,316</u>

^a Based on 2,080 full-time hours less average leave accruals of 320 hours

^b Senior Internal Auditor/Analyst is expected to incur -0- hours during FY 2019-20

^c Senior Internal Auditor/Analyst (Fixed-Term Position) vacancy is anticipated to be filled by September 30, 2019; hours available are prorated at 75%

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 2019-20. The total planned hours equal the direct hours budgeted in Exhibit 7 on the previous page.

<u>Engagements in Progress as of July 1, 2019</u>	<u>FY 2019-20 Planned Hours</u>
1. County Executive Office: Conflict Defense Associates Ancillary Expenses	30
2. General Services Agency: Surplus Property Program Follow-Up	110
3. Health Care Agency: Behavioral Health Contracts with Casa Pacifica	300
4. Countywide: Appropriate Use of Outside Bank Accounts	30
5. Harbor Department: Control Self-Assessment Validation	20
6. General Services Agency: Job Order Contracting	275
7. Resource Management Agency: Control Self-Assessment Validation	60
8. Public Works Agency: Follow-Up of Waterworks District No. 1 Billings and Collections	530
9. Health Care Agency: Follow-Up of Animal Services Collections and Deposits	260
10. General Services Agency: Rustic Canyon Golf Course Greens Fees	10
11. Area Agency on Aging: FY 2017-18 Area Plan Contract Costs	300
12. Information Technology Services: Virtual Server Backup and Patch Management	400
13. Probation Agency: Management of Juvenile Accounts	175
14. Countywide: Internal Service Fund Analysis ²	20
15. Information Technology Services: Physical Security	400
16. Health Care Agency: Behavioral Health Contracts with Aegis and Western Pacific	<u>750</u>
	3,670

Mandated/Required Engagements/Projects for FY 2019-20

1. Treasurer: Quarterly Cash Counts	360
2. Tax Collector: Redemptions	300
3. Auditor-Controller: FY 2018-19 Internal Quality Assurance Review	200
4. Control Self-Assessment	250
5. Employee Fraud Hotline	600
6. Monitoring Special Districts, Joint Powers Authorities, and Subrecipients	120
7. Compilation of Schedule of Expenditures of Federal Awards	375
8. Board Letter Review	20
9. Information Technology Risk Assessment/Audit Plan	200
10. Data Analysis Project	<u>200</u>
	2,625

New Discretionary Engagements for FY 2019-20

1. Health Care Agency: Follow-Up of Contract Compliance for Physician Compensation ²	20
2. Health Care Agency: Follow-Up of Internal Controls for Ventura County Medical Center ² .	20

² Outsourced or to be outsourced to external auditors.

<u>New Discretionary Engagements for FY 2019-20 (Continued)</u>	<u>FY 2019-20 Planned Hours</u>
3. Sheriff: Administration of Contract(s) for Inmate Health Care Services	500
4. Assessor: Internal Controls over Property Assessments and Appeals	400
5. Information Technology Governance, Policies and Procedures	250
6. Reserve for Requested Engagements ³	<u>831</u>
	2,021
TOTAL FY 2019-20 PLANNED HOURS	<u>8,316</u>

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.

<u>Performance Audits</u>	<u>Future Planned Hours</u>
<u>Agricultural Commissioner</u>	
1. Measurement and Reporting of Pesticide Use	300
<u>Assessor</u>	
1. Efficiency of Departmental Processes	300
2. Fiscal Processes and Oversight	200
<u>Auditor-Controller</u>	
1. Auditor-Controller and Tax Collector: Property Tax Refund Process.....	200
<u>Board of Supervisors</u>	
1. Meals and Travel Reimbursements	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. 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

<u>Performance Audits (Continued)</u>	<u>Future Planned Hours</u>
<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	
- 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. 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
15. Services Provided for and Resultant Charges to Independent Entities.....	500
- Public Works Agency	
- Information Technology Services	

<u>Performance Audits (Continued)</u>	<u>Future Planned Hours</u>
<u>Countywide (Continued)</u>	
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")	
<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. 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
<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
7. VCMC Collections	250
8. VCMC Hospital Replacement Wing Project Contract Compliance.....	300
9. Behavioral Health Rehabilitation Center Contracts.....	300

<u>Performance Audits (Continued)</u>	<u>Future Planned Hours</u>
<u>Health Care Agency (Continued)</u>	
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
<u>Human Services Agency</u>	
1. Administration of In-Home Supportive Services	300
2. Not-for-Profit Contracting	200
3. 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. Collection of Flood Acreage Fees.....	200
7. 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. 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>
	31,570

<u>Information Technology Audits</u>	<u>Future Planned Hours</u>
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. Disaster Recovery Plans – Countywide Administration	250
8. Efficiency Improvement	160
9. End User Computing Assessment.....	140
10. Europay, Mastercard, and Visa (“EMV”) Transaction Compliance.....	210
11. Firewall Policy.....	210
12. Incident Management and Intrusion Detection/Prevention System	200
13. Legacy System Review	200
14. Logical Access Review	
A. Accela	250
B. Geographic Information Systems.....	250
C. Labor Collection and Billing.....	250
D. Microsoft Outlook.....	250
E. ServiceNow.....	250
F. Ventura County Financial Management System	250
G. Ventura County Human Resources/Payroll System.....	250
15. Patch Management	250
16. Payment Card Industry (“PCI”) Data Security Standards.....	250
17. Penetration/Vulnerability Test Result Validation	140
18. Phishing Mitigation Efforts	120
19. Post Implementation Reviews	250
20. Privileged Access Review.....	250
21. Review of Active Directory.....	190
22. Service and Support	190
23. Software Licensing Validation.....	210
24. Systems Development Life Cycle	210

<u>Information Technology Audits (Continued)</u>	<u>Future Planned Hours</u>
25. User Access Review	
A. Geographic Information Systems.....	190
B. Ventura County Financial Management System	190
C. Ventura County Human resources/Payroll System	190
26. Vendor Management	190
27. Virtual Server Use	230
28. Website and County Social Media Review	<u>210</u>
	9,240
TOTAL FUTURE PLANNED HOURS	<u>40,810</u>