

**JEFFERY S. BURGH**  
**AUDITOR-CONTROLLER**

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



**ASSISTANT**  
**AUDITOR-CONTROLLER**  
JOANNE McDONALD

**CHIEF DEPUTIES**  
BARBARA BEATTY  
AMY HERRON  
JILL WARD  
MICHELLE YAMAGUCHI

September 14, 2021

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

**SUBJECT: Receive and file the Auditor-Controller's Fiscal Year 2021-22 Internal Audit Plan and Report on Prior Year Performance**

**RECOMMENDATION:** Receive and file the attached Fiscal Year 2021-22 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) 2021-22 Internal Audit Plan is attached as an Exhibit.

The Internal Audit Plan document incorporates reporting on prior year IAD performance. We issued 11 audit reports in prior FY 2020-21, which contained 54 recommendations for areas including contract and policy compliance, documentation for claimed costs, and fiscal controls.

For FY 2021-22, we plan to use 8,008 hours to complete the six 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 2021-22 Internal Audit Plan and Report on Prior Year Performance

cc: Michael Powers, County Executive Officer  
Tiffany North, County Counsel