

Schedule of Internal Audit Examinations for 2025

Department		Historical		Prefd.	Scheduled	Estimated	Exam
Project Description		Estimated	Last Done	Examination	For	Hours	Hours
		Hours	Through	Cycle (yrs)	2025	2025	2025
<b>2025 Examinations Completed and Reports Issued</b>							
<b>Auditor-Controller</b>							
0105	Revolving/Cash Diff. Fund & Shortage Report (fiscal year)	60	06/24	1 (Law)	X	60	31.00
0037	Misc A-C duties (ie Petty Cash ICQ;Relief of Shortage;Increase/New Petty Cash; Recons)	60		1	X	60	26.00
<b>County Administrator</b>							
0031	Measure X Funding	New	New	Special	X	150	120.00
<b>Treasurer-Tax Collector</b>							
0151	Treasury Cash & Investments - 1st qtr	50	03/24	1/4 (Law)	X	50	72.00
0151	Treasury Cash & Investments - 2nd qtr	50	05/24	1/4 (Law)	X	50	112.50
0151	Treasury Cash & Investments - July 1	50	07/24	1/4 (Law)	X	50	56.50
0151	Treasury Cash & Investments - 3rd qtr (Auditor recommendation)	50	09/24	1/4 (Law)	X	50	22.50
0151	Treasury Cash & Investments - 4th qtr	50	12/24	1/4 (Law)	X	50	37.00
0151-A	Tax Collector Cash on Hand - 1st qtr	20	03/24	1/4	X	20	14.50
0151-A	Tax Collector Cash on Hand - 2nd qtr	20	05/24	1/4	X	20	13.00
0151-A	Tax Collector Cash on Hand - July 1	20	07/24	1/4	X	20	12.00
0151-A	Tax Collector Cash on Hand - 3rd qtr	20	09/24	1/4	X	20	15.00
0151-A	Tax Collector Cash on Hand - 4th qtr	20	12/24	1/4	X	20	12.00
0172	Treasury Oversight Committee (calendar year)	175	12/23	1 (Law)	X	175	273.50
<b>Employment and Human Services</b>							
5001	FNS-209 Report Validation Review	100	06/24	1	X	100	52.00
5001	Aging and Adult Services	200	04/17	3	X	200	393.50
<b>Human Resources</b>							
0351	General Department Examination	170	07/17	5	X	170	269.00
<b>Health Services</b>							
4671	Alcohol and Other Drugs	175	04/17	2	X	175	294.00
5401	Year End Inventory Control (Pharmacy)	110	06/15	3	X	110	223.50
5408	CCHP Vendor Payments	175	05/14	3	X	175	273.00
<b>Purchasing:</b>							
1493	Procurement Card Program - 3rd qtr	100	09/24	1/4 (CAO)	X	100	155.00
1493	Procurement Card Program - 2nd qtr	100	06/24	1/4 (CAO)	X	100	176.00
1493	Procurement Card Program - 1st qtr	100	03/24	1/4 (CAO)	X	100	137.00
1493	Procurement Card Program - 4th qtr (2024)	100	12/23	1/4 (CAO)	X	100	116.50
<b>Sheriff</b>							
2553	Seized and Forfeited Property	150	12/12	5	X	150	236.00

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Project Description		Hours	Through	Cycle (yrs)	2025	2025	2025
<b>Examinations started in 2025 and to be completed in 2026</b>							
<b>Board of Supervisors</b>							
1105	District 5 General Departmental Examination (including MACs)	100	06/16	4	X	100	225.00
<b>Treasurer-Tax Collector</b>							
0155	Duplicate Payment Trust (831500)	75	04/14	4	X	75	121.50

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Calendar Year 2026

		Historical		Prefd.	Scheduled	Exam
	Department	Estimated	Last Done	Examination	For	Hours
	Project Description	Hours	Through	Cycle (yrs)	2026	2026
	<b>Auditor-Controller</b>					
0105	Revolving/Cash Diff. Fund & Shortage Report (fiscal year)	60	06/25	1 (Law)	X	60
0037	Misc A-C duties (ie Petty Cash ICQ;Relief of Shortage;Increase/New Petty Cash; Recons)	60		1	X	60
	<b>Treasurer-Tax Collector</b>					
0151	Treasury Cash & Investments - 1st qtr	50	01/25	1/4 (Law)	X	50
0151	Treasury Cash & Investments - 2nd qtr	50	05/25	1/4 (Law)	X	50
0151	Treasury Cash & Investments - July 1	50	07/25	1/4 (Law)	X	50
0151	Treasury Cash & Investments - 3rd qtr (Auditor recommendation)	50	08/25	1/4 (Law)	X	50
0151	Treasury Cash & Investments - 4th qtr	50	10/25	1/4 (Law)	X	50
0151-A	Tax Collector Cash on Hand - 1st qtr	20	01/25	1/4	X	20
0151-A	Tax Collector Cash on Hand - 2nd qtr	20	05/25	1/4	X	20
0151-A	Tax Collector Cash on Hand - July 1	20	07/25	1/4	X	20
0151-A	Tax Collector Cash on Hand - 3rd qtr	20	08/25	1/4	X	20
0151-A	Tax Collector Cash on Hand - 4th qtr	20	10/25	1/4	X	20
0156	Tax Redemptions	200	12/14	4	X	200
0172	Treasury Oversight Committee (calendar year)	175	12/24	1 (Law)	X	175
	<b>Department of Information Technology</b>					
0258	Communications Equipment Inventory	100	06/18	3	X	100
	<b>District Attorney</b>					
2421	General Department Examination	225	02/18	3	X	225
	<b>Employment and Human Services</b>					
5001	FNS-209 Report Validation Review	100	06/25	1	X	100
5001	Children and Family Services	250	04/17	3	X	250
	<b>Health Services</b>					
5402	Hospital and Clinics (Collections and Petty Cash)	200	07/19	2	X	200
	<b>County Libraries</b>					
6201	General Departmental Examination	275	05/19	4	X	275
	<b>Probation</b>					
3081	General Departmental Examination	240	04/24	2 (Law)	X	240
	<b>Public Works</b>					
0634	Voyager Cards	160	03/19	3	X	160

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<b>Purchasing:</b>						
1493	Procurement Card Program - 3rd qtr	100	09/25	1/4 (CAO)	X	100
1493	Procurement Card Program - 2nd qtr	100	06/25	1/4 (CAO)	X	100
1493	Procurement Card Program - 1st qtr	100	03/25	1/4 (CAO)	X	100
1493	Procurement Card Program - 4th qtr (2025)	100	12/24	1/4 (CAO)	X	100
<b>Sheriff</b>						
2551	Escrow Fund (aka Sheriff's Civil)	300	04/16	2	X	300
3002	Inmate Welfare Fund	140	02/15	2	X	140