

Schedule of Internal Audit Examinations
Calendar Year 2015

	Department Examination Description	Last Done Through	Preferred Cycle (yrs)	Scheduled For 2015	Estimated Hours 2015
	<u>Auditor-Controller</u>				
0105	Revolving/Cash Diff. Fund & Shortage Report (fiscal year)	6/14	1 (Law)	X	60
0037	Misc A-C duties (ie Petty Cash ICQ; Relief of Shortage; Increase/New Petty Cash; Recons)		1	X	60
	<u>Treasurer-Tax Collector</u>				
0151	Treasury Cash & Investments - 1st qtr	3/14	1/4 (Law)	X	100
0151	Treasury Cash & Investments - 2nd qtr	5/14	1/4 (Law)	X	100
0151	Treasury Cash & Investments - July 1	7/1/14	1/4 (Law)	X	100
0151	Treasury Cash & Investments - 3rd qtr (Auditor recommendation)	9/14	1/4 (Law)	X	100
0151	Treasury Cash & Investments - 4th qtr	12/13	1/4 (Law)	X	100
0156	Tax redemptions	12/05	3	X	240
0172	Treasury Oversight Committee (calendar year)	12/13	1 (Law)	X	180
	<u>Purchasing</u>				
1493	Procurement Card Program - 3rd qtr	9/14	1/4 (CAO)	X	40
1493	Procurement Card Program - 4th qtr	12/13	1/4 (CAO)	X	40
1493	Procurement Card Program - 1st qtr	3/14	1/4 (CAO)	X	40
1493	Procurement Card Program - 2nd qtr	6/14	1/4 (CAO)	X	40
	<u>Various Departments / Office of Revenue Collections A/R</u>				
	Continuation of examination of ORC A/R that was returned to depts (<i>special</i>)	(special)		X	400
	<u>Clerk-Recorder</u>				
3551	General Department	6/08	2	X	475
	<u>Sheriff-Coroner</u>				
3002	Inmate Welfare Fund (<i>2 yr law repealed</i>)	6/07	2	X	200
3003	Custody Alternative Programs	12/04	4	X	350
	<u>Conservation and Development (DCD)</u>				
	Keller Canyon - follow up to 2010 examination	2010		X	120

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	Examination Description	Through	Cycle (yrs)	For	Hours
	Health Services			2015	2015
4671	Mental Health Contracts (<i>special</i>)	(special)		X	200
5402	Hospital and Clinics (Collections and Petty Cash)	1/09	2	X	200
4510	Conservatorships/Guardianships	12/08	2	X	275
5401	Year End Inventory Control (Pharmacy)	6/09	3	X	115
5401	Year End Inventory Control (General Stores and Materials)	6/09	3	X	115
	Employment & Human Services				
	Trust Funds	Special		X	100
5005	In Home Supportive Services (IHSS)	12/08	3	X	175
	GASB 68 Implementation (40 X 2 employees)				80
	Single Audit assistance/wrap up (40 X 2 employees)				80
					4,085