

Schedule of Internal Audit Examinations for 2015

	Department Examination Description	Last Done Through	Preferred Cycle (yrs)	Scheduled For 2015	Estimated Hours 2015	Total Examination Hours
<u>Completed Examinations - Scheduled</u>						
	<u>Auditor-Controller</u>					
0105	Revolving/Cash Diff. Fund & Shortage Report (fiscal year)	6/15	1 (Law)	X	60	31
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	3/15	1/4 (Law)	X	100	135
0151	Treasury Cash & Investments - 2nd qtr	6/15	1/4 (Law)	X	100	126
0151	Treasury Cash & Investments - July 1	7/1/15	1/4 (Law)	X	100	51
0151	Treasury Cash & Investments - 3rd qtr (Auditor recommendation)	9/15	1/4 (Law)	X	100	41
0151	Treasury Cash & Investments - 4th qtr	12/14	1/4 (Law)	X	100	64
0156	Tax redemptions	12/14	3	X	240	513
0172	Treasury Oversight Committee (calendar year)	12/14	1 (Law)	X	180	176
	<u>Purchasing</u>					
1493	Procurement Card Program - 3rd qtr	9/15	1/4 (CAO)	X	40	46
1493	Procurement Card Program - 4th qtr	12/14	1/4 (CAO)	X	40	46
1493	Procurement Card Program - 1st qtr	3/15	1/4 (CAO)	X	40	46
1493	Procurement Card Program - 2nd qtr	6/15	1/4 (CAO)	X	40	45
	<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-3/15		X	400	261
	<u>Clerk-Recorder</u>					
3551	General Department	5/15	2	X	475	312
	<u>Sheriff-Coroner</u>					
3002	Inmate Welfare Fund (<i>2 yr law repealed</i>)	2/15	2	X	200	132
	<u>Conservation and Development (DCD)</u>					
3571	Keller Canyon - follow up to 2010 examination	6/15		X	120	169
	<u>Health Services</u>					
4671	Mental Health Contracts (<i>special</i>)	special-12/14		X	200	173
5402	Hospital and Clinics (Collections and Petty Cash)	6/15	2	X	200	159
4510	Conservatorships/Guardianships	3/15	2	X	275	282
5401	Year End Inventory Control (Pharmacy)	6/15	3	X	115	114
5401	Year End Inventory Control (General Stores and Materials)	6/15	3	X	115	115
	<u>Employment & Human Services</u>					
5001	Trust Funds	special-10/14		X	100	152
5005	In Home Supportive Services (IHSS)	3/15	3	X	175	177

Schedule of Internal Audit Examinations for 2015

	Department	Last Done	Preferred	Scheduled	Estimated	Total
	Examination Description	Through	Cycle (yrs)	For	Hours	Examination
				2015	2015	Hours
	<u>Completed Examinations - Unscheduled</u>					
	<u>Public Works</u>					
0633	Fleet Services Division's Compliance with County Clean Vehicle Policy - 2015 IOC Request	special-2/15				328
	<u>Treasurer-Tax Collector</u>					
0151-A	Review of Tax Collector Cash Collections Internal Controls	special-5/15				31
0151-A	Tax Collector Cash on Hand - July 1 - Treasurer-Tax Collector Request	7/1/15				15
0151-A	Tax Collector Cash on Hand - 3rd qtr - Treasurer-Tax Collector Request	9/15				13
0151-A	Tax Collector Cash on Hand - 4th qtr - Treasurer-Tax Collector Request	12/15				12
	<u>Postponed Examination - Rescheduled for 2016</u>					
	<u>Sheriff-Coroner</u>					
3003	Custody Alternative Programs	12/04	4	X	350	-