

**Internal Audit Plan for Fiscal Year 2024-25**

<b>Engagements in Progress from Fiscal Year 2023-24</b>	<b>Target Report Date</b>
<b>For Quarter/Year Ended June 30, 2024</b>	
Countywide Donations Reporting	July 2024
Annual Countywide Cash Over/Short Reporting	July 2024
Treasurer's Statement of Assets and Cash Reporting (Mandated by State)	August 2024
Napa County Housing Authority - Third Party Contractor Internal Controls Review	August 2024
Napa Vallejo Waste Management Authority - Third Party Contractor Internal Controls Review	August 2024
<b>Semi-Annual Report</b>	
Countywide - Procurement Card Program Compliance Review (1/1/24 - 6/30/24)	August 2024
Worker Proximity Housing Loan Program (1/1/24 - 6/30/24)	August 2024
<b>Pending Engagements Carried Forward from Fiscal Year 2023-24</b>	<b>Target Report Date</b>
<b>Other Reports</b>	
Audit Unincorporated Lodging Facilities for proper collection and remittance of Transient Occupancy Tax (TOT) and TBID Assessment, as requested by Treasurer-Tax Collector	(Subject to Staffing) Fall 2024
Countywide Non-operating Revenue Funds - Compliance Review	Fall 2024
HHS In-Home Support Services (IHSS) Program - Compliance Review	Spring 2025
Audit Countywide Payroll Special Pay for Licensing/Certifications	Spring 2025
Treasury-Tax Collector Escheatment - Compliance Review	Spring 2025
<b>Engagements Planned for Fiscal Year 2024-25</b>	<b>Target Report Date</b>
<b>Quarterly Reports</b>	
Countywide Donations Reporting	Within 15 Days of Quarter-End
Napa Vallejo Waste Management Authority - Third Party Contractor Internal Controls Review	Within 30 Days of Quarter-End
Treasurer's Statement of Assets Review and Cash Count (Mandated by State)	Within 30 Days of Quarter-End
Napa County Housing Authority - Third Party Contractor Internal Controls Review	Within 45 Days of Quarter-End
<b>Semi-Annual Report</b>	
Countywide Procurement Card Program Compliance Review (7/1/24 - 12/31/24)	February 2025
Countywide Procurement Card Program Compliance Review (1/1/25 - 6/30/25)	August 2025
<b>Annual Report</b>	
NV Tourism Improvement District Jurisdictional Review (Fiscal Year 2023-24)	November 2024
ARPA Childcare Grants (Fiscal Year 2024-25)	August 2025
Worker Proximity Housing Loan Program (Fiscal Year 2024-25)	August 2025
<b>Other Projects for Fiscal Year 2024-25</b>	<b>Target Completion Date</b>
Monitor Federal and State awards for prior County Disasters and upcoming BRIC Grant	On-Going
Implement Tyler Grant Management Module & Release Grant Compliance Procedures Manual	July 2024
Compile and Calculate Indirect Cost Allocation Plan (Mandated by State)	November 2024
Compile Single Audit - Schedule of Expenditures of Federal Awards (Federally Mandated)	December 2024
Update Purchasing Card Procedures (in concert with Purchasing Manager)	Fall 2024
Update Procedures for Cash Over/Shortage Financial Reporting	Fall 2024
Implement new Global Internal Audit Standards (Mandatory by January 2025)	January 2025
Countywide Review of Measure A Revenues (1/2 cent sales tax for Flood Control, sunset 6/30/2018)	Spring 2025
Countywide Review of Measure T Revenues (1/2 cent sales tax for Roads beginning July 1, 2018)	Spring 2025
Countywide Gift Card and Imprest Cash Compliance Review (Fiscal Year 2024-25)	July 2025
Countywide Cash Over/Short Reporting	July 2025

*Completion of the Audit Plan is contingent upon additional tasks of higher risk, other priorities assigned during the fiscal year, and current staffing level.*