

Internal Audit Plan for Fiscal Year 2026-27

Audit period is fiscal year 2025–26 (July 1, 2025–June 30, 2026), unless otherwise noted.

Recurring Quarterly Engagements	Target Report Date
Countywide Donations Reporting Audit	Within 15 Days of Quarter-End
Napa Vallejo Waste Management Authority - Third Party Contractor Internal Controls Audit	Within 30 Days of Quarter-End
Treasurer's Statement of Assets Review and Cash Reporting Audit (State Mandated)	Within 30 Days of Quarter-End
Napa County Housing Authority - Third Party Contractor Internal Controls Audit	Within 45 Days of Quarter-End
Recurring Semi-Annual Engagements	Target Report Date
Countywide Procurement Card Program Compliance Audit (7/1/26 - 12/31/26)	Within 45 Days of Period-End
Countywide Procurement Card Program Compliance Audit (1/1/27 - 6/30/27)	Within 45 Days of Year-End
Recurring Annual Engagements	Target Report Date
Countywide Gift Card and Imprest Cash County Compliance Audit	Within 15 Days of Year-End
H&CS Worker Proximity Housing Loan Program Compliance Audit	August
Napa County Housing Authority - Third Party Contractor Programmatic Audit	August
Napa Valley Tourism Improvement District Jurisdictional Audit (District Mandated)	October
Compile and Calculate Indirect Cost Allocation Plan (State Mandated)	November
Single Audit - Compile Schedule of Expenditures of Federal Awards (Federally Mandated)	December
Amazon e-Commerce Account Compliance Audit (1/1/26 - 12/31/26)	February
Department-Requested Engagements	Target Report Date
DA Auto Insurance Fraud Grant Program Financial Audit (State Deadline 10/31)	October
DA Worker's Comp Insurance Fraud Grant Program Financial Audit (State Deadline 10/31)	October
Additional Engagements Planned	Target Report Date
Countywide Special Pays Audit (1/1/25 - 12/31/25)	July
Countywide Non-Operating Special Revenue Funds Compliance Audit	November
Countywide Contract Policy Compliance Audit	March
Countywide Capital Asset Certifications Audit	April
Countywide Buildings Audit (extension of Capital Asset Audit)	May
Countywide Overtime Pay Audit (1/1/25 - 12/31/26)	June