

Internal Audit Plan Results for Fiscal Year 2021-22
Attachment B

Engagements in Progress in FY2020-21, Completed in FY2021-22		Purpose	Report Date	Board Communication Date
Quarter Ended June 30, 2021				
1	Treasurer's Statement of Assets	Cash Count and Statement of Assets Review	8/19/2021	BOS - 8/19/2021
2	County-Wide Donations Reporting	Report County-Wide Donations Received	7/29/2021	BOS - 8/17/2021
3	Napa Vallejo Waste Management Authority	Internal Controls Review	9/20/2021	NVWMA - 10/7/2021
4	Napa County Housing Authority	Internal Controls Review	9/21/2021	NCHC - 10/27/21 and BOS - 11/16/21
Semi-Annual Report				
5	Procurement Card Program	Internal Controls Review	11/15/2021	BOS - 12/14/2021
Other Reports				
6	County-Wide Cash Over/Short Year-End Reporting FY2021	Report County-Wide Cash Over/Short	N/A	No Cash Over/Short to Report
Engagements Completed in FY2021-22		Purpose	Report Date	Board Communication Date
Quarter Ended September 30, 2021				
7	Treasurer's Statement of Assets	Cash Count and Statement of Assets Review	1/26/2022	BOS - 8/19/2021
8	County-Wide Donations Reporting	Report County-Wide Donations Received	11/9/2021	BOS - 11/16/2021
9	Napa Vallejo Waste Management Authority	Internal Control Review	11/17/2021	NVWMA - 12/2/2021
10	Napa County Housing Authority	Internal Control Review	12/1/2021	NCHC - 12/15/21 and BOS - 1/11/22
Quarter Ended December 31, 2021				
11	Treasurer's Statement of Assets	Cash Count and Statement of Assets Review	4/20/2022	BOS - 5/5/2022
12	County-Wide Donations Reporting	Report County-Wide Donations Received	1/18/2022	BOS - 2/1/2022
13	Napa Vallejo Waste Management Authority	Internal Control Review	2/25/2022	NVWMA - 4/7/2022
14	Napa County Housing Authority	Internal Control Review	2/23/2022	NCHC - 3/23/2022 and BOS - 4/7/2022
Quarter Ended March 31, 2022				
15	Treasurer's Statement of Assets	Cash Count and Statement of Assets Review	6/29/2022	BOS - 6/29/2022
16	County-Wide Donations Reporting	Report County-Wide Donations Received	4/19/2022	BOS - 5/3/2022
17	Napa Vallejo Waste Management Authority	Internal Control Review	5/12/2022	NVWMA - 6/2/2022
18	Napa County Housing Authority	Internal Control Review	5/10/2022	NCHC - 5/25/2022 and BOS - 6/7/2022
Semi-Annual Report				
19	Procurement Card Program (July 1, 2021 - December 31, 2021)	Internal Controls Review	4/19/2022	BOS - 4/27/2022
Annual Reports				
20	Single Audit – Schedule of Expenditures of Federal Awards (SEFA) FY2021	Mandated by Fed/State Gov Code	12/29/2021	BOS - 1/25/2022
21	Napa Valley Tourism Improvement District FY2021	Assessment Collections Funds Review	5/26/2022	BOS - 6/14/2022
22	County-Wide Cost Allocation Plan (Actual 2020-21 for Plan Year 2022-23)	Establish Indirect Cost Rates	12/21/2021	Posted on County Website - March 2022
Other Reports				
23	Probation - Victim Restitution Program FY2021	Internal Control Review	11/18/2021	BOS - 12/14/2021
24	County-Wide Capital Asset Inventory Certification Process FY2021	Internal Control Review (including physical count)	12/9/2021	BOS - 2/3/2022
25	CEO - Worker Proximity Housing Loans (Jan 1, 2019 - Dec 31, 2021)	Compliance Review	3/2/2022	BOS - 3/23/2022
26	HHSA - CalFresh Validation Review for the quarter ended June 30, 2021	Compliance Review	1/3/2021	HHSA Department Head on 1/3/2022
27	Transfer of Accountability - Probation	Review accountability of assets transferred	1/31/2022	Incoming Department Head on 2/1/2022

Engagements in Progress from FY2021-22, To be Completed in FY2022-23		Purpose	Report Date	Target Board Communication Date
Quarter Ended June 30, 2022				
28	Treasurer's Statement of Assets	Cash Count and Statement of Assets Review	TBD	August 2022
29	County-Wide Donations Reporting	Report County-Wide Donations Received	TBD	August 2022
30	Napa Vallejo Waste Management Authority	Internal Controls Review	TBD	August 2022
31	Napa County Housing Authority	Internal Controls Review	TBD	August 2022
Semi-Annual Report				
32	Procurement Card Program	Internal Controls Review	TBD	August 2022
Other Reports				
33	Public Works - Roads Encroachment Permits FY2021	Permit Fee Collection	TBD	July 2022
34	Internal Audit Self-Assessment FY2022	Self-Assessment of Internal Audit Activities	TBD	September 2022
35	County-Wide Cash Over/Short Year-End Reporting FY2022	Report County-Wide Cash Over/Short	TBD	August 2022
Policy and Procedures Review				
36	Donations Procedures (includes Gift Cards)	Procedures Review	TBD	August 2022
37	Internal Audit Charter	County-Wide Internal Audit Policy	TBD	TBD
38	Grant Compliance	Procedures Review	TBD	TBD
Engagements Carryforward from FY2021-22, To be Completed in FY22-23		Purpose	Report Date	Target Board Communication Date
Procedures Review				
39	Treasurer-Tax Collector	Procedures Review	TBD	TBD
40	Cash Over/Short	Procedures Review	TBD	TBD
41	Procurement Card Program (in relation to new ERP system)	Procedures Review	TBD	TBD
Other Report				
42	Transfer of Accountability - County Counsel	Review accountability of assets transferred	TBD	TBD
Follow Up Engagement				
43	County-Wide Assigned Vehicles (audit report dated 3/16/2021)	Management's corrective action plans follow-up	TBD	March 2023