

Internal Audit Plan for Fiscal Year 2022-23
Attachment A

Engagements in Progress from FY2021-22, To be Completed in FY2022-23		Purpose	* Target Report Date
Quarter Ended June 30, 2022			
1	Treasurer's Statement of Assets	Cash Count and Statement of Assets Review	August 2022
2	County-Wide Donations Reporting	Report County-Wide Donations Received	August 2022
3	Napa Vallejo Waste Management Authority	Internal Controls Review	August 2022
4	Napa County Housing Authority	Internal Controls Review	August 2022
Semi-Annual Report			
5	Procurement Card Program	Internal Controls Review	August 2022
Other Reports			
6	Public Works - Roads Encroachment Permits FY2021	Permit Fee Collection	July 2022
7	County-Wide Cash Over/Short Year-End Reporting FY2022	Report County-Wide Cash Over/Short	August 2022
8	Self-Assessment of Internal Audit FY2022	Self-Assessment of Internal Audit Activities	September 2022
Procedures Review			
9	Donations Procedures (includes Gift Cards)	Procedures Review	August 2022
10	Internal Audit Charter	County-Wide Internal Audit Policy	August 2022
11	Grant Compliance	Procedures Review	December 2022
Engagements Carryforward from FY2021-22 Scheduled To Be Completed in FY2022-23		Purpose	* Target Report Date
Procedures Review			
12	Treasurer-Tax Collector	Procedures Review	June 2023
13	Cash Over/Short	Procedures Review	June 2023
14	Procurement Card Program (in relation to new ERP system)	Procedures Review	June 2023
Other Reports			
15	Transfer of Accountability - County Counsel	Review accountability of assets transferred	Depends on Hire Date
Follow Up Engagements			
16	County-Wide Assigned Vehicles (January 1, 2018 - June 30, 2021)	Management's corrective action plans follow-up	March 2023

Internal Audit Plan for Fiscal Year 2022-23
Attachment A (continued)

Engagements Scheduled in FY2022-23	Purpose	* Target Report Date
Quarterly Reports		
17-20 Treasurer's Statement of Assets Review (Q1-4)	Cash Count and Statement of Assets Review	Within 60 Days of Quarter End
21-24 County-Wide Donations Reporting (Q1-4)	Report County-Wide Donations Received	Within 60 Days of Quarter End
25-28 Napa Vallejo Waste Management Authority (Q1-4)	Internal Controls Review	Within 60 Days of Quarter End
29-32 Napa County Housing Authority (Q1-4)	Internal Controls Review	Within 60 Days of Quarter End
Semi-Annual Reports		
33-34 Procurement Card Program	Internal Controls Review	Within 60 Days of Audit Period
Annual Reports		
35 County-Wide Cost Allocation Plan (Actual 2021-22 for Plan Year 2023-24)	Establish Indirect Cost Rates	March 2023
36 Single Audit – Schedule of Expenditures of Federal Awards (SEFA) FY2022	Mandated by Fed/State Gov Code	March 2023
37 Napa Valley Tourism Improvement District FY2022	Assessment Collections Funds Review	March 2023
Other Reports		
38 County-Wide Payroll - Special Pay FY2022	Payroll Special Pay Rate	September 2022
39 External Quality Assessment - Yolo County Internal Audit	CA County Peer Review Program	September 2022
40 HHSA - In-Home Support Services (IHSS) Program	Internal Control Review	December 2022
41 Treasury-Tax Collector - Transient Occupancy Tax (TOT)	Compliance with Napa County Code	December 2022
42 Non-operating Revenue Funds	Compliance and Funds Review	March 2023
43 External Quality Assessment - Napa County Internal Audit	CA County Peer Review Program	March 2023
44 CEO - Worker Proximity Housing Loans (Jan 1, 2022 - Dec 31, 2022)	Compliance Review	March 2023
45 Grand Jury Request(s)	Respond to Grant Jury Request(s)	
46 Treasury-Tax Collector - Escheatment process	Internal Control Review	June 2023
47 County-Wide Cash Over/Short Year-End Reporting FY2023	Report County-Wide Cash Over/Short	July 2023
Follow Up Engagements		
48 County-Wide Capital Asset Inventory Certification Process (audit report dated 12/9/21)	Management's corrective action plans follow-up	December 2022

**Completion of the Audit Plan is contingent upon additional tasks of higher risk and/or priority being assigned during the fiscal year as well as maintaining the current staffing level.*