



Napa County
Board Agenda Letter

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Board of Supervisors

Agenda Date: 7/29/2025

File ID #: 25-1301

TO: Board of Supervisors
FROM: Tracy Schulze, Auditor-Controller
REPORT BY: Christine Hernandez, Deputy Auditor-Controller
SUBJECT: Internal Audit Plan for Fiscal Year 2025-26

RECOMMENDATION

Approve and instruct the Clerk of the Board of Supervisors to file the Internal Audit Plan for Fiscal Year 2025-26 and accept the results of the Fiscal Year 2024-25 Internal Audit Plan. (No Fiscal Impact)

BACKGROUND

In accordance with the International Professional Practices Framework for Internal Auditing, the Chief Audit Executive is required to present the Annual Audit Plan for Board of Supervisors' approval and report on the results of the prior year's audit activities.

Attachment A outlines the Internal Audit Plan for Fiscal Year 2025-26, developed based on input from the Board and Department Heads, as well as requirements for State and County-mandated audits and engagements contracted with special districts.

Attachment B summarizes the audit activities performed under the Internal Audit Plan for Fiscal Year 2024-25, as approved by the Board.

Action requested: Approve and instruct the Clerk of the Board to file the Internal Audit Plan for Fiscal Year 2025-26 and accept the results of the Fiscal Year 2024-25 Internal Audit Plan.

FISCAL IMPACT

Is there a Fiscal Impact?	No
Is it Mandatory or Discretionary?	Discretionary

ENVIRONMENTAL IMPACT

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

