

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

| <b>Engagements in Progress in FY2020-21,<br/>Completed in FY2021-22</b> |   | <b>Purpose</b>                                     | <b>Report Date</b> | <b>Board Communication Date</b>       |
|---|---|--|--------------------|---------------------------------------|
| <b>Quarter Ended June 30, 2021</b>                                      |   |  |                    |                                       |
| 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    |
| <b>Semi-Annual Report</b>   |   |  |                    |                                       |
| 5   | Procurement Card Program  | Internal Controls Review                           | 11/15/2021         | BOS - 12/14/2021                      |
| <b>Other Reports</b>  |   |  |                    |                                       |
| 6   | County-Wide Cash Over/Short Year-End Reporting FY2021                   | Report County-Wide Cash Over/Short                 | N/A                | No Cash Over/Short to Report          |
| <b>Engagements Completed in FY2021-22</b>                               |   | <b>Purpose</b>                                     | <b>Report Date</b> | <b>Board Communication Date</b>       |
| <b>Quarter Ended September 30, 2021</b>                                 |   |  |                    |                                       |
| 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     |
| <b>Quarter Ended December 31, 2021</b>                                  |   |  |                    |                                       |
| 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   |
| <b>Quarter Ended March 31, 2022</b>                                     |   |  |                    |                                       |
| 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   |
| <b>Semi-Annual Report</b>   |   |  |                    |                                       |
| 19  | Procurement Card Program (July 1, 2021 - December 31, 2021)             | Internal Controls Review                           | 4/19/2022          | BOS - 4/27/2022                       |
| <b>Annual Reports</b>   |   |  |                    |                                       |
| 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 |
| <b>Other Reports</b>  |   |  |                    |                                       |
| 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**

|                                     | <b>Purpose</b>  | <b>Report Date</b>                           | <b>Target Board Communication Date</b> |                |
|-------------------------------------|---|--|--|----------------|
| <b>Quarter Ended June 30, 2022</b>  |   |  |  |                |
| 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    |
| <b>Semi-Annual Report</b>           |   |  |  |                |
| 32                                  | Procurement Card Program                              | Internal Controls Review                     | TBD                                    | August 2022    |
| <b>Other Reports</b>                |   |  |  |                |
| 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    |
| <b>Policy and Procedures Review</b> |   |  |  |                |
| 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**

|                             | <b>Purpose</b>   | <b>Report Date</b>                             | <b>Target Board Communication Date</b> |            |
|-----------------------------|--|--|--|------------|
| <b>Procedures Review</b>    |  |  |  |            |
| 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        |
| <b>Other Report</b>         |  |  |  |            |
| 42                          | Transfer of Accountability - County Counsel                  | Review accountability of assets transferred    | TBD                                    | TBD        |
| <b>Follow Up Engagement</b> |  |  |  |            |
| 43                          | County-Wide Assigned Vehicles (audit report dated 3/16/2021) | Management's corrective action plans follow-up | TBD                                    | March 2023 |