



# Napa County

1195 THIRD STREET  
SUITE 310  
NAPA, CA 94559  
www.napacounty.gov

Main: (707) 253-4580

## Legislation Text

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**File #:** 22-1263, **Version:** 1

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**TO:** Board of Supervisors  
**FROM:** Tracy Schulze, Auditor-Controller  
**REPORT BY:** Paul Phangureh, Internal Audit Manager  
**SUBJECT:** Internal Audit Plan Results for Fiscal Year 2021-2022, Internal Audit Plan and Independence Confirmation for Fiscal Year 2022-2023

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### **RECOMMENDATION**

Auditor-Controller requests the Board to approve and instruct the Clerk of the Board to file the Internal Audit Plan for Fiscal Year 2022-2023, and to accept Internal Audit Plan Results for Fiscal Year 2021-2022.

### **EXECUTIVE SUMMARY**

The Internal Audit section of the Auditor-Controller's Office (Internal Audit) conducts engagements in conformance with the International Standards for the Professional Practice Internal Auditing (Standards) established by the Institute of Internal Auditors. These Standards require that we identify, analyze, evaluate, and document sufficient information and evidence to achieve our objectives; and that the internal audit activity be independent, objective, and perform engagements with proficiency and due professional care.

In accordance with Standard 1110, the Chief Audit Executive (Internal Audit Manager) must confirm to the Board of Supervisors, at least annually, the organizational independence of the internal audit activity.

The Auditor-Controller is independent except for the claims processed for the expenses incurred by the Auditor-Controller's Office. The Internal Audit section of the Auditor-Controller's Office is required to evaluate and certify their independence based on the proposed audit plan for the upcoming fiscal year. All certifications were signed by July 1, 2022.

In accordance with Standards 2020 and 2060, Internal Audit must communicate to the Board of Supervisors its Internal Audit Plan and its progress against the audit plan for review and approval.

## PROCEDURAL REQUIREMENTS

1. Staff reports.
2. Public comments.
3. Motion, second, discussion and vote on the item.

## **FISCAL & STRATEGIC PLAN IMPACT**

Is there a Fiscal Impact? No  
County Strategic Plan pillar addressed: Effective and Open Government

## **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.

## **BACKGROUND AND DISCUSSION**

The mission of the Internal Audit section of the Auditor-Controller's Office (Internal Audit) is to enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight. The purpose of Internal Audit is to provide independent, objective assurance and consulting services designed to add value and improve Napa County's operations. Internal Audit intends to help departments accomplish their objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

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signed by July 1, 2022.

In accordance with Standards 2020 and 2060, Internal Audit must communicate to the Board of Supervisors its Internal Audit Plan and its progress against the audit plan for review and approval. Please refer to the following attachments:

Attachment A - Internal Audit Plan for Fiscal Year 2022-2023

Attachment B - Internal Audit Plan Results for Fiscal Year 2021-2022

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