Results of the Internal Audit Plan for Fiscal Year 2025-26

Audit period is fiscal year 2024–25 (July 1, 2024–June 30, 2025), unless otherwise noted.

	Completed	In Progress	Not Completed	Notes / Board Communication
Recurring Quarterly Engagements				
Countywide Donations Reporting	✓			Q1: #25-2803, 10/21/2025
	✓			Q2: #26-243, 2/10/2026
	✓			Q3: #26-1143, 6/2/2026
		✓		TBD
Napa Vallejo Waste Management Authority - Third Party Contractor Internal Controls Review	✓			Q1: #25-1829, 11/17/2025
	✓			Q2: #26-351, 3/16/2026
	✓			Q3: #26-1189, 6/15/2026
		✓		TBD
Treasurer's Statement of Assets Review and Cash Reporting	✓			Q1: BoS e-mail 10/28/2025
	✓			Q2: BoS e-mail 1/28/2026
	✓			Q3: BoS e-mail 4/30/2026
		✓		TBD
Napa County Housing Authority - Third Party Contractor Internal Controls Review	✓			Q1: #25-1900, 12/9/2025
	✓			Q2: #26-282, 3/10/2026
	✓			Q3: #26-1104, 6/2/2026
		✓		TBD
Recurring Semi-Annual Engagements				
Countywide Procurement Card Program Compliance Review (7/1/25 - 12/31/25)	✓			#26-614, 3/24/2026
Countywide Procurement Card Program Compliance Review (1/1/26 - 6/30/26)		✓		TBD
Amazon e-Commerce Account Compliance Review (7/1/25 - 12/31/25)	✓			#26-350, 3/10/2026
Amazon e-Commerce Account Compliance Review (1/1/26 - 6/30/26)		✓		TBD
Recurring Annual Engagements				
Countywide Gift Card and Imprest Cash County Compliance Review	✓			N/A
H&HS Worker Proximity Housing Loan Program Compliance Review	✓			#25-1642, 10/7/2025
ARPA Childcare Forgivable Loan Compliance Review			✓	see note **A**
Napa Valley Tourism Improvement District Jurisdictional Review	✓			#25-2004, 12/16/2025
Compile and Calculate Indirect Cost Allocation Plan	✓			N/A
Single Audit - Compile Schedule of Expenditures of Federal Awards	✓			#26-202, 1/27/2026
Audit of Countywide Capital Asset Certifications			✓	see note **B**

Department-Requested Engagements				
DA Auto Insurance Fraud Grant Financial Report	✓			N/A
DA Worker's Comp Insurance Fraud Grant Financial Report	✓			N/A
DA Worker's Rights -Wage Theft Grant Financial Report			✓	see note **C**
Treasurer-Tax Collector Escheatment Compliance Review			✓	see note **D**
Additional Engagements Planned				
Countywide Overtime Pay Review (1/1/24 - 12/31/24)	✓			#25-1478, 8/19/2025
Countywide Special Pays Audit (1/1/25 - 12/31/25)		✓		TBD
Countywide Non-Operating Revenue Funds Compliance Review		✓		TBD
Countywide Buildings Audit (extension of Capital Asset Audit)			✓	see note **D**
Countywide Contract Process Review			✓	see note **D**
Transient Occupancy Tax (TOT) Compliance Audits (11)	✓			BoS e-mail 8/29/2025; Aug '26 (*forthcoming*)
Additional Engagements Performed				
HHSA Biennial Food and Nutrition Service (FNS-209) Report Validation	✓			N/A
Vendor Contract Compliance Review - Napa Communities Firewise Foundation (7/1/23 - 5/1/26)	✓			#26-1409, 7/28/2026

A - ARPA was audited as part of the County's FY 2024-25 Single Audit and no findings were identified. Accordingly, a separate Internal Audit compliance review was determined to be unnecessary.
B - Countywide Capital Asset Certifications will be audited on a biennial basis. Accordingly, no audit was performed for FY 2025-26. The most recent audit, as of June 30, 2024, identified no material findings.
C - The Wage Theft Grant Program review was not performed because the District Attorney's Office had no program activity during FY 2024-25. Internal Audit also notes that no program activity occurred during FY 2025-26.
D - Deferred to accommodate higher-priority audit initiatives that arose during the fiscal year and temporary staff transitions. Internal Audit will reassess and prioritize the review as part of the FY 2026-27 Internal Audit Plan.