

Attachment B

Results of the Internal Audit Plan for Fiscal Year 2024-25		
	Completed	In Progress
Recurring Quarterly Engagements		
Countywide Donations Reporting	✓	
Napa Vallejo Waste Management Authority - Third Party Contractor Internal Controls Review	✓	
Treasurer's Statement of Assets Review and Cash Reporting (State Mandated)	✓	
Napa County Housing Authority - Third Party Contractor Internal Controls Review	✓	
Recurring Semi-Annual Engagements		
Countywide Procurement Card Program Compliance Review (7/1/24 - 12/31/24)	✓	
Countywide Procurement Card Program Compliance Review (1/1/25 - 6/30/25)		✓
Recurring Annual Engagements		
Countywide Gift Card and Imprest Cash County Compliance Review	✓	
H&HS Worker Proximity Housing Loan Program Compliance Review (1/1/24 - 6/30/24)	✓	
Napa Valley Tourism Improvement District Jurisdictional Review	✓	
Compile and Calculate Indirect Cost Allocation Plan	✓	
Single Audit - Compile Schedule of Expenditures of Federal Awards	✓	
Audit of Countywide Capital Asset Certifications		✓
Department-Requested Engagements		
HHSA Biennial Cal-Fresh Certification	✓	
DA Auto Insurance Fraud Grant Program Review	✓	
DA Worker's Comp Insurance Fraud Grant Financial Report	✓	
Countywide Overtime Pay Review		✓
Requests for Relief from Accountability (2)	✓	
Napa County Resource Conservation District Incident Report and Process Recommendation Document	✓	
Additional Audits Performed		
Amazon e-Commerce Account Compliance Review (7/1/24 - 3/31/25)	✓	
Transient Occupancy Tax (TOT) Compliance Audits (8)	✓	