

Attachment A

Internal Audit Plan for Fiscal Year 2025-26
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Recurring Quarterly Engagements	Target Report Date
Countywide Donations Reporting	Within 15 Days of Quarter-End
Napa Vallejo Waste Management Authority - Third Party Contractor Internal Controls Review	Within 30 Days of Quarter-End
Treasurer's Statement of Assets Review and Cash Reporting (State Mandated)	Within 30 Days of Quarter-End
Napa County Housing Authority - Third Party Contractor Internal Controls Review	Within 45 Days of Quarter-End
Recurring Semi-Annual Engagements	Target Report Date
Countywide Procurement Card Program Compliance Review (7/1/25 - 12/31/25)	Within 45 Days of Period-End
Countywide Procurement Card Program Compliance Review (1/1/26 - 6/30/26)	Within 45 Days of Year-End
Amazon e-Commerce Account Compliance Review (7/1/25 - 12/31/25)	Within 45 Days of Period-End
Amazon e-Commerce Account Compliance Review (1/1/26 - 6/30/26)	Within 45 Days of Year-End
Recurring Annual Engagements	Target Report Date
Countywide Gift Card and Imprest Cash County Compliance Review	Within 15 Days of Year-End
H&CS Worker Proximity Housing Loan Program Compliance Review	August
ARPA Childcare Forgivable Loan Compliance Review	August
Napa Valley Tourism Improvement District Jurisdictional Review	October
Compile and Calculate Indirect Cost Allocation Plan (State Mandated)	November
Single Audit - Compile Schedule of Expenditures of Federal Awards (Federally Mandated)	December
Audit of Countywide Capital Asset Certifications	March
Department-Requested Engagements	Target Report Date
DA Auto Insurance Fraud Grant Program Review (State Deadline 10/31)	October
DA Worker's Comp Insurance Fraud Grant Financial Report (State Deadline 10/31)	October
DA Worker's Rights - Wage Theft Grant Financial Report (State Deadline 10/31)	October
Treasurer-Tax Collector Escheatment Compliance Review	February
Additional Engagements Planned	Target Report Date
Countywide Overtime Pay Review	July
Countywide Review of Payroll Special Pay for Certifications	February
Countywide Non-Operating Revenue Funds Compliance Review	March
Countywide Buildings Audit (extension of Capital Asset Audit)	April
Countywide Contract Process Review	May
Transient Occupancy Tax (TOT) Compliance Audits (15)	Various

This Audit Plan is subject to change based on the receipt and prioritization of new audit requests from the Board, Departments, and/or Special Districts.