Audit Schedule Fiscal Year 2027

The fiscal year 2027 Internal Audit Work Plan was developed using the Internal Audit Division's annual risk assessment process, management input, Audit Committee feedback, statutory requirements, prior audit results, and emerging organizational risks. The proposed work plan is designed to provide independent assurance over areas of higher risk while maintaining capacity for advisory services, follow-up activities, and emerging issues that may arise during the fiscal year. The proposed FY2027 work plan consists of six planned audits, four follow-up reviews, and ongoing advisory services focused on areas identified as presenting the greatest risk to County operations, financial stewardship, compliance, and public accountability.

Proposed Audit Schedule

Audit	Priority	Objective
Housing and Homeless Services – Shelters	High	Evaluate contract oversight, grant management, compliance, and operational effectiveness.
Purchase Cards	High	Assess compliance with procurement requirements and determine whether purchasing card transactions are properly authorized, supported, and monitored.
Cash Control Audit Program	Medium	Develop a standardized audit program to support countywide cash control reviews and strengthen oversight of cash handling activities.
Asset Management	High	Evaluate controls over acquisition, tracking, safeguarding, inventory, and disposal/trade-in of County assets.
Capital Improvement Projects (CIP)	High	Evaluate project governance, budget oversight, contract administration, and financial monitoring of capital projects.
Physical Key Inventory	Medium	Assess accountability and control processes over physical keys and facility access to reduce security.

Follow-Up Audits

County Code and professional auditing standards emphasize monitoring corrective actions taken by management. The following audits are proposed for formal follow-up review:

Follow-Up Review	Purpose
Conflict Counsel Program	Verify implementation of recommendations and evaluate progress on previously reported findings.
Registrar of Voters Cash Control Audit	Verify implementation of recommendations related to cash handling controls.
Technology Services Cash Control Audit	Verify implementation of recommendations related to cash handling and E911 surcharge processes.
Housing and Homeless Services – HMIS	Verify implementation of governance, reporting, and access control recommendations.

Advisory and Other Services

Service	Purpose
Fiscal Notes	Provide support to the Government Affairs Liaison for the 2027 Legislature.
Advisory Services	Advisory engagements requested by departments to improve processes, controls, efficiency, and risk management.
Emerging Risks	Maintain flexibility to address significant issues or management requests arising during the fiscal year.

Other Audit Topics Evaluated During Risk Assessment

The following areas were considered during the annual risk assessment process but were not included in the proposed fiscal year 2027 work plan due to resource constraints, relative risk ranking, time considerations, or ongoing management initiatives:

- Technology Fund (one department)
- Assessor's Office Operational Review
- Community Services Department – Grants
- Public Guardian
- Child Protective Services