



**BOARD OF SUPERVISORS  
AGENDA LETTER**

**Agenda Number:**

**Clerk of the Board of Supervisors**  
105 E. Anapamu Street, Suite 407  
Santa Barbara, CA 93101  
(805) 568-2240

**Submitted on:**  
**(COB Stamp)**

**Department Name:** Auditor-Controller  
**Department No.:** 061  
**Agenda Date:** 08/19/2025  
**Placement:** Administrative Agenda  
**Estimated Time:**  
**Continued Item:** No  
**If Yes, date from:**  
**Vote Required:** Majority

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**TO:** Board of Supervisors  
**FROM:** Department Director(s): Betsy M. Schaffer, CPA, CFE, CPFO  
Auditor-Controller, (805) 568-2100  
Contact: Joel Boyer, CPA  
Internal Audit Division Chief, (805) 568-2456  
**SUBJECT:** FY 2025-2026 Annual Countywide Risk Assessment and Internal Audit Plan

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**County Counsel Concurrence**

As to form: Yes

**Other Concurrence:**

As to form: N/A

**Auditor-Controller Concurrence**

As to form: Yes

**Recommended Actions:**

That the Board of Supervisors:

- a) Receive and file the fiscal year (FY) 2025-2026 Annual Countywide Risk Assessment and Internal Audit Plan in accordance with the County of Santa Barbara Internal Audit Charter.
- b) Determine that the above actions are not a project under the California Environmental Quality Act (CEQA) pursuant to section 15378(b)(4) of the CEQA Guidelines, because they consist of government fiscal activities which do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment.

**Summary Text:**

The FY 2025-2026 Annual Countywide Risk Assessment and Internal Audit Plan has been developed to determine the potential for risk throughout County operations and document the planned response of the Internal Audit Division of the Office of the Auditor-Controller. It is submitted to the Board of Supervisors in accordance with the County of Santa Barbara Internal Audit Charter and the International Standards for the Professional Practice of Internal Auditing, which require that an audit plan be developed and reported to the Board.

**Background:**

The Internal Audit Division develops and relies on the results of the Countywide Risk Assessment to create a comprehensive, risk-based Internal Audit Plan that establishes the priorities, timing, and scope of audit activities. This structured approach ensures that Internal Audit resources are strategically aligned with the areas of greatest risk and potential impact to the County. In addition, Internal Audit engages in continuous risk monitoring throughout the year, allowing for timely adjustments to the Internal Audit Plan as emerging risks or organizational priorities evolve, thereby maintaining the relevance and effectiveness of audit coverage

Internal Audit activities include independent and objective assurance\* and consulting services designed to add value and enhance the County's operations. While fulfilling mandated audit responsibilities, Internal Audit also supports County management and the Board of Supervisors by responding to requests for assistance in achieving strategic and operational objectives. Through a systematic and disciplined approach, Internal Audit evaluates and strengthens the effectiveness of the County's risk management, internal controls, and business processes to support accountable and efficient governance.

\*assurance services involve the objective examination and evaluation of evidence to provide an independent assessment of governance, risk management, and control processes. This often includes auditing and analyzing data, systems, and methodologies to form conclusions—such as an opinion on the accuracy, completeness, or reliability of financial or operational information.

**Fiscal and Facilities Impacts:**

Budgeted: Yes, included within the FY 2025-2026 Auditor-Controller budget.

**Fiscal Analysis:**

N/A

**Staffing Impacts:**

None.

**Special Instructions:**

N/A

**Attachments:**

**Attachment A** – FY 2025-2026 Annual Countywide Risk Assessment and Internal Audit Plan

**Contact Information:**

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