



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

**Department Name:** Auditor-Controller  
**Department No.:** 061  
**For Agenda Of:** 07/12/2022  
**Placement:** Administrative  
**Estimated Time:**  
**Continued Item:** No  
**If Yes, date from:**  
**Vote Required:** Majority

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**TO:** Board of Supervisors  
**FROM:** Department Betsy M. Schaffer, CPA, CPFO  
Director(s) Auditor-Controller, (805) 568-2100  
Contact Info: Joel Boyer, CPA  
Internal Audit Division Chief, (805) 568-2456  
**SUBJECT:** FY 2022-2023 Internal Audit Plan (12-Months ending 6/30/2023)

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**County Counsel Concurrence**

As to form: Yes

**Auditor-Controller Concurrence**

As to form: Yes

**Recommended Actions:**

That the Board Supervisors:

- a) Receive and file the fiscal year (FY) 2022-2023 (July 1, 2022-June 30, 2023) Auditor-Controller's 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 2022-2023 Internal Audit Plan has been developed to determine the priorities of the Internal Audit Division of the Auditor-Controller's Office. It is being 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:**

Internal auditors provide assurance\* and consulting services while retaining their independence and objectivity. In addition to performing mandated audits, Internal Audit activities are designed to add value to the organization and improve County operations. County management and the Board of Supervisors

may request Internal Audit's assistance to help the County accomplish its objectives. Internal Audit helps accomplish County objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, internal controls, and business process.

\* Assurance services include auditing and analyzing data and information in a prescribed way, often to form an opinion on the material correctness of a calculation, methodology, or other outcome.

**Fiscal and Facilities Impacts:**

Budgeted: Yes, included in the FY 2022-2023 Auditor-Controller budget.

**Fiscal Analysis:**

N/A

**Key Contract Risks:**

N/A

**Staffing Impacts:**

None.

**Attachments:**

FY 2022-2023 (July 1, 2022-June 30, 2023) Internal Audit Plan

**Authored by:**

Joel Boyer, Internal Audit Division Chief, Office of the Auditor-Controller

**cc:**

Mona Miyasato, County Executive Office  
Department Directors