



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:** February 16, 2016  
**Placement:** Administrative  
**Estimated Time:**  
**Continued Item:** No  
**If Yes, date from:**  
**Vote Required:** Majority

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**TO:** Board of Supervisors

**FROM:** Department Robert W. Geis, CPA, Auditor-Controller, 568-2100  
Director(s)  
Contact Info: Heather Fletcher, CPA, Audit Manager, 568-2456

**SUBJECT:** Internal Audit Plan for the 18-Months Ending 6/30/17

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**County Counsel Concurrence**

As to form: N/A

**Auditor-Controller Concurrence**

As to form: N/A

**Recommended Actions:**

That the Board of Supervisors:  
Receive and file the Auditor-Controller's Internal Audit Plan for the 18-Months Ending 6/30/17.

**Summary Text:**

The Internal Audit Plan for the 18-Months Ending 6/30/17 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 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 both 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. Management and the Board of Supervisors may request Internal Audit's assistance to help the County accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and business processes.

**Attachments:**

Internal Audit Plan for the 18-Months Ending 6/30/17

**Authored by:** Heather Fletcher, Audit Manager

**cc:** Mona Miyasato, County Executive Officer  
Department Directors