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

BOARD OF SUPERVISORS AGENDA LETTER

Department Name:
Auditor-Controller
Department Number:
061
Agenda Date:
August 18, 2026
Placement:
Administrative Agenda

Estimated Time:
N/A
Continued Item:
No
If Yes, date from:
N/A
Vote Required:
Majority

TO: Board of Supervisors

FROM: Department Director(s): Betsy M. Schaffer, CPA, CFE, CPFO
Auditor-Controller, (805) 568-2100

CONTACT: Joel W. Boyer, CPA
Internal Audit Division Chief, (805) 568-2456

SUBJECT: FY 2026-2027 Annual Countywide Risk Assessment and Internal Audit Plan

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Concurrences:

County Counsel Concurrence:
As to form: Yes

Auditor-Controller Concurrence:
As to form: Yes

Other Concurrence:
As to form: N/A

Recommended Actions:
That the Board of Supervisors:

a) Receive and file the fiscal year (FY) 2026-2027 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 2026-2027 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.

Discussion:

The IA Division utilized a Countywide Risk Assessment (CRA) methodology for the development of the FY 2026-2027 Internal Audit Plan. The CRA is a systematic process used to evaluate, measure and report risks for the organization. In alignment with the Institute of Internal Auditors' definition, risk is considered the possibility of an event occurring that may impact the achievement of an organization's objectives. IA uses the CRA outcomes to prioritize both the timing and scope of audit activities included in the Internal Audit Plan.

Internal Audit Plan activity is categorized as either Assurance, Advisory or Supporting. Planned activity includes mandatory projects required by statute, Board resolution, and other discretionary activities which together align planned coverage with available staffing and resources.

The Annual Countywide Risk Assessment and Internal Audit Plan is a dynamic document that may change throughout a fiscal year in order to more accurately reflect the risks faced by the County and the IA Divisions' response to them.

For your consideration, an Executive Summary is included within Attachment A.

Background:

N/A

Fiscal and Facilities Impacts:

N/A (included within the FY 2026-2027 Auditor-Controller budget)

Attachments:

Attachment A – FY 2026-2027 Annual Countywide Risk Assessment and Internal Audit Plan
Attachment B – FY 2026-2027 Annual Countywide Risk Assessment and Internal Audit Plan (PPT)

Contact Information:

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