



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: 06/25/2024
Placement: Administrative
Estimated Time:
Continued Item: No
If Yes, date from:
Vote Required: Majority

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 2024-2025 Internal Audit Plan (12-Months ending June 30, 2025)

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) 2024-2025 (July 1, 2024-June 30, 2025) 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 2024-2025 Internal Audit Plan has been developed to determine the priorities of the Internal Audit Division of the Office of the Auditor-Controller. 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 2024-2025 Auditor-Controller budget.

Fiscal Analysis:

N/A

Key Contract Risks:

N/A

Staffing Impacts:

None.

Special Instructions:

N/A

Attachments:

FY 2024-2025 (July 1, 2024 - June 30, 2025) Internal Audit Plan

Authored by:

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

CC:

Mona Miyasato, County Executive Office
Department Directors