



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: September 18, 2018
Placement: Admin
Estimated Time: N/A
Continued Item: No
If Yes, date from:
Vote Required: Majority

TO: Board of Supervisors
FROM: Department Theodore Fallati, CPA, CPFO, Auditor-Controller, 568-2100
Director(s)
Contact David A. Medrano, CPA, Internal Audit Chief, 568-2456
Info:
SUBJECT: Annual Internal Audit Plan for the 10-Month Period
from September 2018 through June 2019

County Counsel Concurrence

As to form: N/A

Other Concurrence:

As to form: N/A

Recommended Actions:

That the Board of Supervisors:

- a) Approve the attached Annual Internal Audit Plan for the 10-Month Period from September 2018 through June 2019; and
- b) Determine that the above actions are not a “project” under the California Environmental Quality Act (CEQA) pursuant to section 15378(b)(5) of the CEQA guidelines, because they consist of administrative activities of the government that will not result in direct or indirect physical changes in the environment.

Summary Text:

The Annual Internal Audit Plan for the 10-month period from September 2018 through June 2019 has been developed to determine the priorities for the Internal Audit Division of the Auditor-Controller’s Office. It is being submitted to the Board of Supervisors (Board) in accordance with procedures of the International Standards for the Professional Practice of Internal Auditing and the County’s Internal Audit Charter which requires that a risk-based Annual Internal Audit Plan be developed and submitted to the Board for approval.

Auditor-Controller Concurrence

As to form: Yes

Background:

Internal auditors provide both assurance and consulting services while retaining their integrity 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 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 governance, risk management and compliance related processes.

Fiscal and Facilities Impacts:

Budgeted: Yes, will be absorbed in existing budget of the Auditor-Controller.

Fiscal Analysis:

N/A

Key Contract Risks:

N/A

Staffing Impacts:

None

Special Instructions:

None

Attachments:

Attachment A: County of Santa Barbara Annual Internal Audit Plan for the 10-Month Period from September 2018 through June 2019

Authored by:

David A. Medrano, Internal Audit Chief, Office of the Auditor-Controller

cc: