



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: June 15, 2021
Placement: Administrative
Estimated Time:
Continued Item: No
If Yes, date from:
Vote Required: Majority

TO: Board of Supervisors

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

Contact Info: Salvador Rodriguez, CIA, CFE
Internal Audit Chief, 568-2456

SUBJECT: Internal Audit Plan for 12-Months ending 06/30/2022

County Counsel Concurrence

As to form: N/A

Auditor-Controller Concurrence

As to form: N/A

Recommended Actions:

That the Board of Supervisors:

- (a) Receive and file the Auditor-Controller's Internal Audit Plan for the 12-months ending 06/30/2022 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 the creation of government funding mechanisms 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 Internal Audit Plan for the 12-months ending 06/30/2022 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. 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, control, 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, will be absorbed in existing budget of the Auditor-Controller.

Fiscal Analysis:

N/A

Key Contract Risks:

N/A

Staffing Impacts:

None.

Attachments:

Internal Audit Plan for the 12 Months ending 06/30/2022.

Authored by:

Salvador Rodriguez, Internal Audit Chief, Office of the Auditor-Controller

cc:

Mona Miyasato, County Executive Officer
Department Directors