



**ALAMEDA COUNTY**  
**AUDITOR-CONTROLLER AGENCY**  
**MELISSA WILK**  
AUDITOR-CONTROLLER/CLERK-RECORDER

**Fiscal Year 2021 Internal Audit Plan**  
(July 1, 2020 – June 30, 2021)

## INTRODUCTION

Alameda County's fiscal year (FY) 2021 will commence amidst the COVID-19 global pandemic. The resulting March 2020 shelter-in-place order led to Alameda County (County) offices drastically modifying their operations, with limited public access. From March 2020 through mid-February 2021, most of the Internal Audit (IA) Unit will be deployed to support other County functions, namely as disaster service workers. However, internal audit efforts will continue to a degree, with a priority on activities required by government code.

Our goal is to bring the IA Unit back full time as soon as possible, preferably in early 2021. Following is a listing of audit activities planned for FY21, which may be adjusted as the pandemic continues. Modified office functions such as limited hours of operation and limited staff availability may impact our ability to conduct audit activities as planned. Adjustments to how audits are conducted will be made as feasible, and some audits may be deferred to a later date.

For general information on the IA Unit, please visit: <https://acgov.org/auditor/> The IA site provides information on its purpose, authority, responsibility and approach to conducting audit services.

<b>Audit Projects Mandated by Government Code</b>		
<b>Audit Project Description</b>	<b>County Department</b>	<b>Governing Entity</b>
Quarter 1 FY 21 Cash Count	Treasurer-Tax Collector	Mandated by CA Gov Code
Quarter 2 FY 21 Cash Count	Treasurer-Tax Collector	Mandated by CA Gov Code
Quarter 3 FY 21 Cash Count	Treasurer-Tax Collector	Mandated by CA Gov Code
Quarter 4 FY 21 Cash Count	Treasurer-Tax Collector	Mandated by CA Gov Code
Quarter 1 FY 21 Agreed-Upon Procedures – Oversight Comm & Investment Policy	Treasurer-Tax Collector	Mandated by CA Gov Code
Quarter 2 FY 21 Agreed-Upon Procedures – Oversight Comm & Investment Policy	Treasurer-Tax Collector	Mandated by CA Gov Code
Quarter 3 FY 21 Agreed-Upon Procedures – Oversight Comm & Investment Policy	Treasurer-Tax Collector	Mandated by CA Gov Code
Quarter 4 FY 21 Agreed-Upon Procedures – Oversight Comm & Investment Policy	Treasurer-Tax Collector	Mandated by CA Gov Code
Single Audit – Schedule of Expenditures of Federal Awards (submit FY20 in FY21)	Countywide	Mandated by Fed/State Gov Code
Single Audit – Schedule of Expenditures of Federal Awards (begin FY21)	Countywide	Mandated by Fed/State Gov Code

<b>Control Self-Assessments</b>		
<b>Audit Project Description</b>	<b>County Department</b>	<b>Reason for Audit</b>
Control Self-Assessment Training	Select County Departments	Mandated by Board of Supervisors
Control Self-Assessment	Assessor	Mandated by Board of Supervisors
Control Self-Assessment	Behavioral Health Care Services	Mandated by Board of Supervisors
Control Self-Assessment	County Counsel	Mandated by Board of Supervisors
Control Self-Assessment	Health Care Services Agency	Mandated by Board of Supervisors
Control Self-Assessment	Human Resources	Mandated by Board of Supervisors
Control Self-Assessment	Public Defender	Mandated by Board of Supervisors

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<b>Audits, Reviews, Attestation Engagements</b>		
<b>Audit Project Description</b>	<b>County Department</b>	<b>Reason for Audit</b>
Quarter 1 FY 21 County Badge Audit	Auditor-Controller	Discretionary
Quarter 2 FY 21 County Badge Audit	Auditor-Controller	Discretionary
Quarter 3 FY 21 County Badge Audit	Auditor-Controller	Discretionary
Quarter 4 FY 21 County Badge Audit	Auditor-Controller	Discretionary
Auction Process	Treasurer-Tax Collector	Discretionary
Bank Confirmations	Countywide	Discretionary
Disbursement Vouchers	Auditor-Controller	Discretionary
Fixed Assets	Fire Department	Discretionary
Purchasing, Gift and Transit Cards	Social Services Agency	Discretionary
Purchasing & Gift Cards, Cash Handling	Probation	Discretionary

<b>Review of Prior Audit Findings and/or Recommendations</b>		
<b>Audit Project Description</b>	<b>County Department</b>	<b>Reason for Audit</b>
Cash Handling	Registrar of Voters (ROV)	Discretionary
Emergency Preparedness	Public Works	Discretionary
Coroner's Bureau	Sheriff	Discretionary
Drayage Services	Registrar of Voters (ROV)	Discretionary
Emergency Medical Svcs – Ambulance Transport Agreement	Health Care Services Agency	Discretionary
Fleet Safety & Cash Handling	Social Services	Discretionary
Transfer of Accountability	Information Technology/ROV	Discretionary
Operational Review & Basic Financial Statements	Treasurer-Tax Collector	Discretionary

<b>Audit Services Pool*</b>		
<b>Audit Project Description</b>	<b>County Department</b>	<b>Governing Entity</b>
Fire Department Comprehensive Annual Financial Report	Fire Department	Mandated
Workers' Compensation Insurance Fraud	District Attorney's Office	Mandated by Dept of Insurance
Disability and Healthcare Insurance Fraud	District Attorney's Office	Mandated by Dept of Insurance
Automobile Insurance Fraud	District Attorney's Office	Mandated by Dept of Insurance
Organized Automobile Fraud Activity Interdiction ("Urban")	District Attorney's Office	Mandated by Dept of Insurance
High Impact Insurance Fraud Program	District Attorney's Office	Mandated by Dept of Insurance
Alternative Payment CAPP 7000	Social Services Agency	Mandated by CA Dept of Education
Measure B Funds/BB Funds/VRF	Public Works Agency	Mandated by Alameda County Transportation Comm
Transportation Development Act (TDA)	Public Works Agency	Mandated by Metropolitan Transportation Comm
County Service Area - Castlewood	Public Works Agency	Mandated by CA Water Resources Control Board
Child Development Program- Salary/Retention Incentive	General Services Agency	Mandated by CA Dept of Education
Child Development Program - Local Planning Council	General Services Agency	Mandated by CA Department of Education
East Bay Regional Communications System Authority	Auditor-Controller Agency	Mandated by Authority
Local Transportation Fund	Auditor-Controller Agency	Mandated by Metropolitan Transportation Comm
State Transit Assistance Fund	Auditor-Controller Agency	Mandated by Metropolitan Transportation Comm
Abandoned Vehicle Abatement Authority	Auditor-Controller Agency	Mandated by Authority
Bay Area Regional Interoperable Communications Systems	Auditor-Controller Agency	Mandated by Authority
Elation AUP	Auditor-Controller Agency	Discretionary
Blaisdell's & Songey, Inc.	General Services Agency	Discretionary
Inmate Welfare Fund	Sheriff's Office	Discretionary
Treasury Basic Financial Statement	Treasurer-Tax Collector	Discretionary

\*The IA Unit facilitates audit engagements between County departments and vendors (CPA firms) in the County's audit services pool.

*Internal Audit's mission is to be a strategic partner with Alameda County management in order to achieve the highest degree of public accountability and to provide assurance to the public and other external parties that such accountability has been achieved through excellence in audit and evaluation services.*