



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

Fiscal Year 2023 Internal Audit Plan
(July 1, 2022 – June 30, 2023)

Following is a listing of audit activities planned for fiscal year (FY) 23. Audit plans are fluid and subject to change. Changes in statutory requirements, operational changes and/or other circumstances may result in modifications over the course of the year.

Due to the ongoing COVID-19 pandemic, modified office functions in County departments such as limited hours of operation and limited staff availability continue to impact the Internal Audit (IA) Division's 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.

Audit Projects Mandated by Government Code		
Audit Project Description	County Department	Governing Entity
Quarter 1 FY 23 Cash Count	Treasurer-Tax Collector	Mandated by CA Gov Code
Quarter 2 FY 23 Cash Count	Treasurer-Tax Collector	Mandated by CA Gov Code
Quarter 3 FY 23 Cash Count	Treasurer-Tax Collector	Mandated by CA Gov Code
Quarter 4 FY 23 Cash Count	Treasurer-Tax Collector	Mandated by CA Gov Code
Quarter 1 FY 23 Agreed-Upon Procedures (AUP) – Oversight Comm & Investment Policy	Treasurer-Tax Collector	Mandated by CA Gov Code
Quarter 2 FY 23 AUP – Oversight Comm & Investment Policy	Treasurer-Tax Collector	Mandated by CA Gov Code
Quarter 3 FY 23 AUP – Oversight Comm & Investment Policy	Treasurer-Tax Collector	Mandated by CA Gov Code
Quarter 4 FY 23 AUP – Oversight Comm & Investment Policy	Treasurer-Tax Collector	Mandated by CA Gov Code
Year-End Annual FY 23 AUP – Oversight Comm & Investment Policy	Treasurer-Tax Collector	Mandated by CA Gov Code
Quarter 1 FY 23 Statement of Assets	Treasurer-Tax Collector	Mandated by CA Gov Code
Quarter 2 FY 23 Statement of Assets	Treasurer-Tax Collector	Mandated by CA Gov Code
Quarter 3 FY 23 Statement of Assets	Treasurer-Tax Collector	Mandated by CA Gov Code
Quarter 4 FY 23 Statement of Assets	Treasurer-Tax Collector	Mandated by CA Gov Code
FY22 Single Audit – Schedule of Expenditures of Federal Awards	Countywide	Mandated by Fed/State Gov Code
FY23 Single Audit – Schedule of Expenditures of Federal Awards (begin FY22)	Countywide	Mandated by Fed/State Gov Code

Control Self-Assessments		
Audit Project Description	County Department	Reason for Audit
Control Self-Assessment Training	Select County Departments	Mandated by Board of Supervisors
Control Self-Assessment	Child Support Services	Mandated by Board of Supervisors
Control Self-Assessment	County Library	Mandated by Board of Supervisors
Control Self-Assessment	Probation	Mandated by Board of Supervisors
Control Self-Assessment	Social Services Agency	Mandated by Board of Supervisors

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Clerk-Recorder's Office, Oakland
1106 Madison St., 1st Floor
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Clerk-Recorder's Office, Tri-Valley
7600 Dublin Blvd.
Dublin, CA 94568
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Audits, Reviews, Attestation Engagements		
Audit Project Description	County Department	Reason for Audit
Quarter 1 FY 23 County Badge Audit	Auditor-Controller	Discretionary
Quarter 2 FY 23 County Badge Audit	Auditor-Controller	Discretionary
Quarter 3 FY 23 County Badge Audit	Auditor-Controller	Discretionary
Quarter 4 FY 23 County Badge Audit	Auditor-Controller	Discretionary
Cash Handling*	Sheriff's Office	Discretionary
Fixed Assets*	Information Technology Dept	Discretionary
Purchasing, Gift and Transit Cards*	Public Health Department	Discretionary
CARES Act Business Grants*	Community Develop. Agency	Discretionary
Cash Handling and Fee Collection	Environmental Health Dept	Discretionary
Cash Collections – Follow-up Review	Registrar of Voters	Discretionary
Transfer of Accountability Review	General Services Agency	Discretionary
Bank Confirmations	Countywide	Discretionary
Disbursement Vouchers	Auditor-Controller	Discretionary

Audit Services Pool**		
Audit Project Description	County Department	Governing Entity
Fire Department Comprehensive Annual Financial Report	Fire Department	Mandated
Workers' Compensation Insurance Fraud	District Attorney's Office	Mandated by CA Dept of Insurance
Disability and Healthcare Insurance Fraud	District Attorney's Office	Mandated by CA Dept of Insurance
Automobile Insurance Fraud	District Attorney's Office	Mandated by CA Dept of Insurance
Organized Automobile Fraud Activity Interdiction ("Urban")	District Attorney's Office	Mandated by CA Dept of Insurance
Alternative Payment CAPP 7000	Social Services Agency	Mandated by CA Dept of Education
Food and Nutrition Service	Social Services Agency	Mandated by CA Dept of Social Services
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
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
Basic Financial Statement	Treasurer-Tax Collector	Mandated

*Audit initiated in prior fiscal year.

**The IA Unit facilitates audit engagements between County departments and vendors (CPA firms) in the County's audit services pool. Generally, the audit period for these engagements are the prior fiscal year (conducted in the subsequent FY).

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.