



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

**Fiscal Year 2024 Internal Audit Plan**  
 (July 1, 2023 – June 30, 2024)

Following is a listing of audit activities planned for fiscal year (FY) 24. 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.

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 24 Cash Count	Treasurer-Tax Collector	Mandated by CA Gov Code
Quarter 2 FY 24 Cash Count	Treasurer-Tax Collector	Mandated by CA Gov Code
Quarter 3 FY 24 Cash Count	Treasurer-Tax Collector	Mandated by CA Gov Code
Quarter 4 FY 24 Cash Count	Treasurer-Tax Collector	Mandated by CA Gov Code
Quarter 4 FY 23 Agreed-Upon Procedures (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 24 AUP – Oversight Comm & Investment Policy	Treasurer-Tax Collector	Mandated by CA Gov Code
Quarter 2 FY 24 AUP – Oversight Comm & Investment Policy	Treasurer-Tax Collector	Mandated by CA Gov Code
Quarter 3 FY 24 AUP – Oversight Comm & Investment Policy	Treasurer-Tax Collector	Mandated by CA Gov Code
Quarter 4 FY 24 AUP – Oversight Comm & Investment Policy	Treasurer-Tax Collector	Mandated by CA Gov Code
Year-End Annual FY 24 AUP – Oversight Comm & Investment Policy	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
Quarter 1 FY 24 Statement of Assets	Treasurer-Tax Collector	Mandated by CA Gov Code
Quarter 2 FY 24 Statement of Assets	Treasurer-Tax Collector	Mandated by CA Gov Code
Quarter 3 FY 24 Statement of Assets	Treasurer-Tax Collector	Mandated by CA Gov Code
Quarter 4 FY 24 Statement of Assets	Treasurer-Tax Collector	Mandated by CA Gov Code
FY23 Single Audit – Schedule of Expenditures of Federal Awards	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	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
Control Self-Assessment	Behavioral Health Services	Mandated by Board of Supervisors
Control Self-Assessment	Fire Department	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 24 County Badge Audit	Auditor-Controller	Discretionary
Quarter 2 FY 24 County Badge Audit	Auditor-Controller	Discretionary
Quarter 3 FY 24 County Badge Audit	Auditor-Controller	Discretionary
Quarter 4 FY 24 County Badge Audit	Auditor-Controller	Discretionary
Cash Handling and Fee Collection*	Environmental Health Dept	Discretionary
Bank Confirmations	Countywide	Discretionary
Disbursement Vouchers	Auditor-Controller	Discretionary
Gas Access & Use	General Services Agency	Discretionary
Cash Handling	County Library	Discretionary
Purchasing Card and Gift Card	District Attorney	Discretionary
Payroll Approvals	Countywide	Discretionary
Security ID Badge – Follow-up Review	Countywide	Discretionary
Transfer of Accountability – Follow-up Review	Community Development Agency	Discretionary
AUP – Oversight Comm & Investment Policy – Follow-up on Findings	Treasurer-Tax Collector	Discretionary

<b>Audit Services Pool**</b>		
<b>Audit Project Description</b>	<b>County Department</b>	<b>Governing Entity</b>
Fire Department Annual Comprehensive 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	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). Engagements conducted are subject to change due to changes in mandates, programs ending, or Departments requiring additional audits.

***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.***