



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

**Fiscal Year 2022 Internal Audit Plan**  
 (July 1, 2021 – June 30, 2022)

Following is a listing of audit activities planned for fiscal year (FY) 22, which may be adjusted as the pandemic continues. Modified office functions in County departments such as limited hours of operation and limited staff availability may 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.

<b>Audit Projects Mandated by Government Code</b>		
<b>Audit Project Description</b>	<b>County Department</b>	<b>Governing Entity</b>
Quarter 1 FY 22 Cash Count	Treasurer-Tax Collector	Mandated by CA Gov Code
Quarter 2 FY 22 Cash Count	Treasurer-Tax Collector	Mandated by CA Gov Code
Quarter 3 FY 22 Cash Count	Treasurer-Tax Collector	Mandated by CA Gov Code
Quarter 4 FY 22 Cash Count	Treasurer-Tax Collector	Mandated by CA Gov Code
Quarter 1 FY 22 Agreed-Upon Procedures – Oversight Comm & Investment Policy	Treasurer-Tax Collector	Mandated by CA Gov Code
Quarter 2 FY 22 Agreed-Upon Procedures – Oversight Comm & Investment Policy	Treasurer-Tax Collector	Mandated by CA Gov Code
Quarter 3 FY 22 Agreed-Upon Procedures – Oversight Comm & Investment Policy	Treasurer-Tax Collector	Mandated by CA Gov Code
Quarter 4 FY 22 Agreed-Upon Procedures – Oversight Comm & Investment Policy	Treasurer-Tax Collector	Mandated by CA Gov Code
FY21 Single Audit – Schedule of Expenditures of Federal Awards	Countywide	Mandated by Fed/State Gov Code
FY22 Single Audit – Schedule of Expenditures of Federal Awards (begin FY22)	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	Behavioral Health Care Services	Mandated by Board of Supervisors
Control Self-Assessment	Clerk of the Board	Mandated by Board of Supervisors
Control Self-Assessment	Clerk Recorder	Mandated by Board of Supervisors
Control Self-Assessment	Community Development	Mandated by Board of Supervisors
Control Self-Assessment	Environmental Health	Mandated by Board of Supervisors
Control Self-Assessment	Public Works Agency	Mandated by Board of Supervisors

<b>Audits, Reviews, Attestation Engagements</b>		
<b>Audit Project Description</b>	<b>County Department</b>	<b>Reason for Audit</b>
Quarter 1 FY 22 County Badge Audit	Auditor-Controller	Discretionary
Quarter 2 FY 22 County Badge Audit	Auditor-Controller	Discretionary
Quarter 3 FY 22 County Badge Audit	Auditor-Controller	Discretionary
Quarter 4 FY 22 County Badge Audit	Auditor-Controller	Discretionary
Bank Confirmations*	Countywide	Discretionary
Fixed Assets*	Fire Department	Discretionary

**Office of the Auditor-Controller**  
 1221 Oak St., Suite 249  
 Oakland, CA 94612  
 Tel: (510) 272-6565  
 Fax: (510) 272-6502

**Central Collections Division**  
 1221 Oak St., Suite 220  
 Oakland, CA 94612  
 Tel: (510) 208-9900  
 Fax: (510) 208-9932

**Clerk-Recorder’s Office, Main**  
 1106 Madison St., 1<sup>st</sup> Floor  
 Oakland, CA 94607  
 Tel: (510) 272-6362  
 Fax: (510) 208-9858

**Clerk-Recorder’s Office, Tri-Valley**  
 7600 Dublin Blvd.  
 Dublin, CA 94568  
 Tel: (510) 272-6362  
 Fax: (510) 208-9858

<b>Audits, Reviews, Attestation Engagements (continued)</b>		
<b>Audit Project Description</b>	<b>County Department</b>	<b>Reason for Audit</b>
Purchasing, Gift and Transit Cards*	Social Services Agency	Discretionary
Purchasing & Gift Cards, Cash Handling*	Probation	Discretionary
Parking Revenue	General Services Agency	Discretionary
Disbursement Vouchers	Auditor-Controller	Discretionary
Security Badge	Countywide	Discretionary
Cash Handling	Sheriff	Discretionary
Social Media	Countywide	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 Collections	Registrar of Voters	Discretionary
Cash Handling	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 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
Child Development Program- Salary/Retention Incentive	Social Services Agency	Mandated by CA Dept of Education
Child Development Program - Local Planning Council	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
Elation AUP*	Auditor-Controller Agency	Discretionary

\*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.***