

County of Sacramento
Department of Finance
Auditor-Controller Division
Internal Audit Unit
Annual Internal Audit Plan
Fiscal Year 2022-23

Department	Program/Function	
County-wide	Changes of Custody	
County-wide	Fraud Investigation	
County-wide	Procurement Card	
County-wide/Departments	American Rescue Plan Act Funding	
Airports	Contractor Billing and Revenue Reconciliations	X
Airports	Concession	
Carmichael Recreation and Park District	Procurement Card	
Child, Family, & Adults Services	Public Administrator/Guardian/Conservator	X
Child, Family, & Adults Services	Subrecipient Fiscal Monitoring	
Economic Development	Mather EDC Contracts	
Finance - Auditor-Controller	Payment Services Process	X
Finance - Tax Collection & Licensing	Transient Occupancy Tax Revenues	
Finance - Tax Collection & Licensing	Utility Users Tax Revenues	
Finance - Treasury	Departmental Cash Review	
Finance - Treasury	Monthly Investment Review	
Finance - Treasury	Quarterly Cash Counts	
Finance - Treasury	Quarterly Non-Pooled Investments	
Finance - Treasury	Surprise Cash Counts	
General Services	Procurement Card Management	X
Health Services	Subrecipient Fiscal Monitoring	
Health Services	Prop 10 Contracts	
Human Assistance	Contractor Selection and Monitoring	X
Human Assistance	FNS-209 Review	
Human Assistance	Subrecipient Fiscal Monitoring	
Personnel Services	457/401(a) Plan	
Regional Park	Golf Concession	
Sacramento Flood Control Agency	Procurement Card	
Sacramento Metro Cable TV Commission	Procurement Card	
Sheriff	Cash Review	
Sheriff	Capital Assets Control	X
Sheriff	Jail Industry Trust Fund	
Transportation	South County Transit Contract	
Water Resources	Customer Billing and Revenue Reconciliations	X

X: Audits identified from Countywide Risk Assessment