

County of Sacramento
Department of Finance
Auditor-Controller Division
Internal Audit Unit
Annual Internal Audit Plan
Fiscal Year 2023-24

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	Jail Industry Trust Fund	
Transportation	South County Transit Contract	
Water Resources	Customer Billing and Revenue Reconciliations	X
Waste Management & Recycling	Commercial Hauler Franchise Fees	

X: Audits identified from Countywide Risk Assessment