

County of Sacramento
Department of Finance
Auditor-Controller Division
Internal Audit Unit
Annual Internal Audit Plan
Fiscal Year 2026-27

Department/Agency	Program/Function	
County-wide	American Rescue Plan Act Subrecipient Monitoring	
County-wide	Annual Risk Assessment	X
County-wide	Audit Recommendation Follow up	
County-wide	Changes of Custody	
County-wide	Continuous Risk Assessment & Audit	X
County-wide	Employee Driving Safety Program	X
County-wide	External Auditor Assistance	
County-wide	Fraud Hotline Investigation	
Carmichael Recreation and Park District	Procurement Card	
Child, Family, & Adults Services	Public Administrator/Guardian/Conservator	X
Child, Family, & Adults Services	Subrecipient Fiscal Monitoring	
Conflict Criminal Defender	Billing Process	
Finance	Payment Services	X
Finance	Transient Occupancy Tax Revenues	
Finance	Utility Users Tax Revenues	
Finance	Departmental Cash Review	
Finance	Monthly Investment Review	
Finance	Quarterly Cash Counts	
Finance	Quarterly Non-Pooled Investments	
Finance	Surprise Cash Counts	
Health and Human Services	Subrecipient Management & Monitoring	X
Health Services	Prop 10 Contracts	
Health Services	Subrecipient Fiscal Monitoring	
Homeless Services and Housing	Subrecipient Fiscal Monitoring	
Human Assistance	CA State Automated Welfare System (CalSAWS)	X
Human Assistance	FNS-209 Review	
Human Assistance	Subrecipient Fiscal Monitoring	
Office of Budget & Management	Franchise Tax Revenues	
Office of Budget & Management	Revenue Sharing Agreements	
Personnel Services	457/401(a) Plan	
Public Safety & Justice	Staff Overtime Compensation	X
Sacramento Flood Control Agency	Procurement Card	
Sacramento Metro Cable TV Commission	Procurement Card	
Sheriff	Jail Industry Trust Fund	
Transportation	South County Transit Contract	

X: Audits identified from Countywide Risk Assessment