



The Committee reviewed and commented on the FY 2021-22 Audit Plan for the Internal Audit Division of the Auditor-Controller's Office. In addition, the Committee received the semi-annual Whistleblower Program activity reports.

The Assistant Auditor-Controller apprised the Committee of internal audit projects completed and in process and the resulting observations and recommendations. Projects included, but were not limited to, the following:

- Quarterly Treasury reviews
- Asset forfeiture fiduciary fund follow-up reviews (District Attorney, Sheriff)
- Countywide procurement card program review and quarterly monitoring
- Department head change reviews and follow-up reviews
- Confidential documents reviews
- Year-end inventory count observations and follow-up reviews
- Single Audit – Schedule of Expenditures of Federal Awards (SEFA)
- Departmental reviews (DPW Parks, Environmental Utilities and CSA Revolving Funds) and follow-up reviews (DPW Roads)
- Countywide purchasing practices review
- Annual Comprehensive Financial Report (ACFR) cash footnote
- Western Placer Waste Management Authority financial statements compilation
- FNS-209 Report (DSS Food and Nutrition Services Status of Claims Against Households) validation review
- HUD Real Estate Assessment Center (REAC) FY 2019-20 Agreed upon procedures support
- Countywide Risk Assessment for FY 2022-23 Audit Plan
- Whistleblower cases

## **CONCLUSION**

Based on the conversations with CliftonLarsonAllen, the Auditor-Controller, and the Assistant Auditor-Controller, the Committee believes that the County's system of internal controls is in place and operating effectively and its financial reporting processes are adequate to ensure the financial statements fairly present its financial position.

Copies of the County's Annual Comprehensive Financial Report, County's Single Audit Report and Report to the Board of Supervisors have previously been submitted to your Board. In addition, copies of all other audit reports issued by CPA firms, or the Internal Audit Division have been presented to the Audit Committee and are available to the full Board upon request. All Internal Audit reports are published on the Auditor-Controller's website.