



A Tradition of Stewardship
A Commitment to Service

Agenda Date: 12/17/2019

Agenda Placement: 6L

NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

TO: Board of Supervisors
FROM: Tracy Schulze - Auditor-Controller
Auditor - Controller
REPORT BY: Karen Dotson, Audit Manager - 707-253-4588
SUBJECT: Self-Assessment Report for County of Napa Internal Audit Section

RECOMMENDATION

Auditor-Controller requests the Board approve, and instruct the Clerk of the Board to file the Self-Assessment Report for the County of Napa Internal Audit Section for the year ended June 30, 2019.

EXECUTIVE SUMMARY

International Standards for the Professional Practice of Internal Auditing (Standards) requires that internal audit activities undergo periodic internal quality assessments in accordance with Standard 1311. We conducted the self-assessment during the month of October 2019 for the period of July 1, 2018 to June 30, 2019. We utilized the Standards (Revised in 2017) as well as the Institute of Internal Auditor's *Quality Assessment Manual for the Internal Audit Activity (2017)*.

FISCAL & STRATEGIC PLAN IMPACT

Is there a Fiscal Impact? No
County Strategic Plan pillar addressed: Effective and Open Government

ENVIRONMENTAL IMPACT

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

BACKGROUND AND DISCUSSION

International Standards for the Professional Practice of Internal Auditing (Standards) requires that internal audit activities undergo periodic internal quality assessments in accordance with Standard 1311. We conducted the self-assessment during the month of October 2019 for the period of July 1, 2018 to June 30, 2019. We utilized the Standards (Revised in 2017) as well as the Institute of Internal Auditor's *Quality Assessment Manual for the Internal Audit Activity (2017)*.

The self-assessment for the period ending June 30, 2019 included a follow-up on the External Assessment report performed by Placer County and issued in June 2019 for the sections on "Gaps to Conformance" and the "Opportunities for Continuous Improvement". All items noted in the External Assessment report have either been addressed or will be addressed by June 30, 2020.

The self-assessment also includes a review of current audit files to determine if the engagements were performed in accordance with Standards. No additional areas requiring improvement were noted.

See the attached report for detail on the status of the External Assessment report.

SUPPORTING DOCUMENTS

A . Internal Audit 2019 Self-Assessment Report

CEO Recommendation: Approve

Reviewed By: Helene Franchi