



Audit Schedule FY2025

Current Schedule

<u>FY ending 06/30/2024</u>	<u>FY ending 06/30/2025</u>	<u>FY ending 06/30/2026</u>
Cash Control Audit	Cash Control Audit	Cash Control Audit
Roles and Rights SAP Audit	Roles and Rights SAP Audit	Roles and Rights SAP Audit
Sheriff Fees and Bail Procedures	Donation Process	Emergency Management
Procurement Card	Access Management	Worker's Comp
Utility Billing	Hiring Procedures	ARPA Funding Review
Golf Revenue	Employee Retention	Vendor Maintenance
Court Fees Review	Background Checks	Fleet Utilization
Library Expenditures – Special Events & Title Procurement Process	Facilities Maintenance	Sheriff Commissary Funds
Clerk's Office – Board Records and Minutes Division	Parks Revenue	Debt Service Fund
Assist Assessor's Office with Audit Program	Government Affairs Assistance	

To ensure the Internal Audit Division's audit practices remain aligned with current regulatory and industry standards, the Internal Audit Division will utilize a one-year audit schedule, as opposed to the three-year audit schedule. The shorter schedule enables the Division to be more agile and responsive to emerging risks and changes within the County and can address issues in a timely manner, providing more immediate insights and recommendations for corrective action. It allows the Division to enhance our ability to maintain high-level of oversight, improve internal controls continuously, and support the County's commitment to transparency and operational excellence. As such, the proposed schedule below includes the audits, reviews, and advisory services for fiscal year ending June 30, 2025:

Proposed Schedule

- Cash Control Audit
- Roles and Rights SAP Audit
- Housing and Homeless Services – Shelters
- Utility Fees and Billing
- Department of Alternative Sentencing
- Washoe County Assessor's Office
- Government Affairs Assistance
- Advisory Services (Upon Department Request)

Cash Control Audit: Four (4) – six (6) departments a year will be selected and their processes and procedures regarding cash handling will be reviewed. Recommendations for improvement and conformance with best practices will be included.

Roles and Rights SAP Audit: List of approval trees will be reviewed. Recommendations to align with internal controls will be included.



Housing and Homeless Services – Shelters: Overview of current policy and procedures will be provided through shadowing. Review a random sample of financial transactions. Recommendations for improvement and conformance with best practices will be included.

Utility Fees and Billing: Overview of current policy and procedures regarding billing. Random utility billing transactions will be reviewed to determine documentation and compliance with current policy. Overview of current fee schedules for utility. Recommendations for improvement and conformance with best practices will be included.

Department of Alternative Sentencing: Overview of current policy and procedures will be provided through shadowing. Recommendations for improvement and conformance with best practices will be included.

Washoe County Assessor's Office: Overview of current policy and procedures will be provided through shadowing. Assist the Assessor's Office to develop an audit program for their office to utilize for a personal property self-certification forms of businesses within the County. Recommendations for the program and conformance with best practices will be included.

Government Affairs Assistance: Provide assistance to the government affairs liaison in receiving and publishing fiscal notes for the Legislation Session 2025.

Advisory Services (Upon Department Request): Provide limited assistance to departments to improve the efficiency of a particular process. For example, the WCSO Civil & Records Supervisor has requested assistance to improve the public records request process.