

**Audit Schedule Fiscal Year 2026**

This memorandum outlines the current schedule and the proposed audit schedule for the fiscal year ending June 30, 2026. The schedule has been developed based on the Audit Risk Analysis performed by the Internal Audit Division for the upcoming fiscal year.

Current 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)

Proposed Schedule

Cash Control Audit
Housing and Homeless Services – Shelters
Conflict Counsel
Technology Funds
Purchase Cards
Washoe County Assessor's Office
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.

Housing and Homeless Services – Shelters: Assess the use of funds and operational effectiveness of shelter programs, ensuring compliance, and evaluating whether services are being delivered efficiently to support the programs.

Conflict Counsel: Examining the expenditures and case assignments related to conflict counsel services, ensuring compliance with legal and contractual obligations when conflicts of interest arise. Evaluate operational effectiveness and efficiencies.

Technology Funds: Review the departmental use of technology funds spent independently of Technology Services (TS), evaluating whether purchases align with County IT standards, avoid duplication, and are cost-effective while maintaining appropriate oversight.



Purchase Cards: Focus on the use of purchase cards (P-cards/ProCards), assessing compliance with procurement policies, identifying potential misuse, and ensuring transactions are properly authorized and documented.

Washoe County Assessor's Office: Evaluate the implementation and effectiveness of recent technology initiatives within the Assessor's Office, focusing on whether new systems and tools are improving operation efficiency, data accuracy, and service delivery in alignment with strategic goals.

Advisory Services (Upon Department Request): Provide limited assistance to departments to improve the efficiency of a particular process.