

# Transition Audits

Proposal to extend to  
department directors in  
addition to elected official



March 8, 2024

# Elected Official Transition Audits

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# 2 in the past 2.5 years

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**Treasurer  
(221 Hours)**

[Link to  
Treasurer Report](#)

**District  
Attorney  
(98 Hours)**

[Link to  
DA Report](#)

Purpose:

- Smooth transition
- Risk assessment



# Typical Objectives

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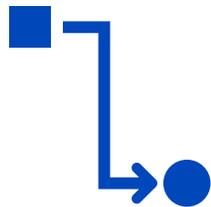
- 1** Overview of history of the office and financial trends
- 2** Statutory requirements unique to the office
- 3** County policy in high-risk areas:
  - Cash handling
  - Information technology
  - Contracting
  - Procurement cards
  - Physical access
  - Equipmentprevious audits inform risk assessment
- 4** Be aware of compliance issues



# Typical Findings / Recommendations

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**Establish a transition plan**



**Update policies and procedures**



**Update contractor or vendor documents**

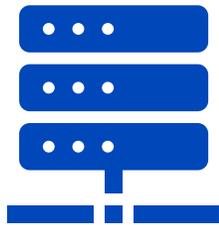


**Proposed: Include Department Heads**

# Who we missed

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Information  
Technology



Forestry



Solid Waste



# Benefits and Drawbacks

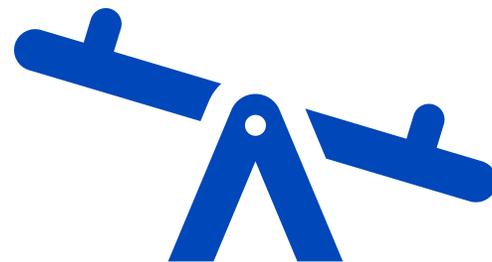
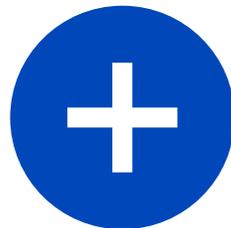
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Action plan for a new official

Highlights need for transition planning

Introduction to Internal Audit

Unexpected audit hours



# Upcoming

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**Veteran  
Services  
Office**



**Any thoughts?**

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