



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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**MAJIDA ADNAN
RACHELLE ANEMA
ROBERT G. CAMPBELL**

October 1, 2025

TO: Audit Committee

FROM: Robert G. Campbell
Assistant Auditor-Controller / Chief Audit Executive

SUBJECT: **AUDIT PLAN ASSIGNMENTS CURRENTLY IN PROGRESS/NEXT TO
START - AUDIT DIVISION**

At the request of your Committee, we prepared a list of the audit plan assignments currently in progress and included the next ten reviews the Audit Division anticipates starting (see Attachment). The next ten reviews are tentative and may be affected by auditees' availability, Board requests, and other unforeseen priorities.

If you have any questions please call me, or you may contact Jeffrey Ho at jeho@auditor.lacounty.gov.

RGC:JH:YK:hs

Attachment

c: Oscar Valdez, Auditor-Controller
Connie Yee, Chief Deputy Auditor-Controller

DEPARTMENT OF AUDITOR-CONTROLLER
AUDIT DIVISION
FY 2025-26 AUDIT PLAN
ASSIGNMENTS CURRENTLY IN PROGRESS/NEXT TO START

Completed:	12
Draft:	22
In Progress:	51
On Hold:	2
Not Started:	110
Postponed:	10
Cancelled:	3
	210

	AUDIT PLAN #	DEPARTMENT AUDIT DESCRIPTION	CURRENT JOB STATUS	NEXT 10 ⁽¹⁾	COMMENTS
		Aging and Disabilities			
1	2026-AG-1	Grants Follow-Up Review	Not Started		
2	2026-AG-2	IT and Security Follow-Up Review	Not Started		
3	2026-AG-3	Payroll Second Follow-Up Review	Not Started	X	
4	2026-AG-4	Purchasing Second Follow-Up Review	In Progress		
5	2026-AG-5	Adult Protective Services Second Follow-Up Review	In Progress		
6	2024-AG-1	IT and Security Review ⁽²⁾	Draft		
		Agricultural Commissioner/Weights and Measures (General Fund)			
7	2025-AW-1	IT and Security Follow-Up Review	Not Started		
		Animal Care and Control (General Fund)			
8	2024-AN-1	IT and Security Follow-Up Review	Draft		
9	2026-AN-1	IT and Security Second Follow-Up Review	Not Started		
		Arts and Culture (General Fund)			
10	2024-RT-1	IT and Security Review	In Progress		
11	2026-RT-1	IT and Security Follow-Up Review	Not Started		
		Assessor (General Fund)			
12	2024-AS-3	Proposition 19 Transfer Rules Review Follow-Up Review	Not Started		
13	2025-AS-1	IT and Security Follow-Up Review	Not Started		
14	2025-AS-2	Institutional Property Tax Exemptions Follow-Up Review	Not Started		
15	2026-AS-1	Institutional Property Tax Exemptions Second Follow-Up Review	Not Started		
16	2026-AS-2	Proposition 19 Transfer Rules Review Second Follow-Up Review	Not Started		
17	2022-AS-2	Proposition 19 Transfer Rules Review ⁽²⁾	Draft		
		Beaches and Harbors (General Fund)			
18	2026-BH-1	Revenue Agreement Work Order	In Progress		
		Board of Supervisors (General Fund)			
19	2026-BS-1	IT and Security Review	Not Started		
		Chief Executive Office (Subvended/Revenue)			
20	2026-AO-1	Utility User Tax Work Order	In Progress		
21	2026-AO-2	Third Party Administrator Financial Review	Not Started	X	
22	2026-AO-3	Real Estate Division Annual Compliance Review FY 2024-25	In Progress		
23	2026-AO-4	Risk Management Board Order Second Follow-Up Review ⁽²⁾	Not Started		
24	2024-AO-4	CEO Risk Management Board Order Follow-Up Review ⁽²⁾⁽³⁾	In Progress		
		Child Support Services (Subvended/Revenue)			
25	2026-CS-1	IT and Security Second Follow-Up Review	Not Started		
26	2026-CS-2	Hiring and Termination Follow-Up Review	Completed		
27	2024-CD-1	IT and Security Follow-Up Review ⁽³⁾	Draft		
		Children and Family Services (Subvended/Revenue)			
28	2022-CH-2	Third Party Data Security Follow-Up Review	Not Started		
29	2022-CH-3	System Development Follow-Up Review	Not Started	X	
30	2024-CH-3	Transitional Age Youth Program Review - Homelessness	Not Started		
31	2025-CH-3	Child Placement Follow-Up Review	Not Started		
32	2025-CH-4	Foster Parent Program Follow-Up Review	Not Started		
33	2026-CH-1	CDSS Financial Audit Work Order	In Progress		
34	2026-CH-2	Employee Reimbursements Review	Not Started		
35	2026-CH-3	Purchasing Second Follow-Up Review	Postponed		Second Follow-up with begin in FY 2026-27
36	2026-CH-4	Child Emergency Placement Follow-Up Review	Postponed		Follow-up with begin in FY 2026-27
37	2026-CH-5	Child Placement Second Follow-Up Review	Postponed		Second Follow-up with begin in FY 2026-27
38	2026-CH-6	Foster Parent Program Second Follow-Up Review	Postponed		Second Follow-up with begin in FY 2026-27
39	2026-CH-7	Foster Care Overpayment Second Follow-Up Review	Postponed		Second Follow-up with begin in FY 2026-27
40	2021-CH-17	Foster Care Overpayment Review ⁽²⁾	Draft		
41	2022-CH-8	Foster Parent Program Review ⁽³⁾	In Progress		
		Consumer and Business Affairs (General Fund)			
42	2026-CA-1	IT and Security Second Follow-Up Review	Not Started	X	
		County Counsel (Subvended/Revenue)			
43	2025-CC-2	Payroll and Personnel Review Second and Final Follow-Up	Completed		
44	2026-CC-1	Outside Counsel Process Review	Not Started		
		District Attorney (General Fund)			
45	2026-DA-1	Countywide State Grant Audit Work Order	In Progress		
		Economic Opportunity (Subvended/Revenue)			
46	2024-EW-1	IT and Security Review	Not Started		
47	2026-EW-1	Contracting Review	Postponed		Not starting until January 2026 at Department's request.
48	2026-EW-2	IT and Security Follow-Up Review	Not Started		
49	2026-EW-3	Hiring and Terminations Follow-Up Review	In Progress		
50	2026-EW-4	Payroll Second Follow-Up Review	In Progress		
51	2026-EW-5	Purchasing Second Follow-Up Review	In Progress		
		Fire (Subvended/Revenue)			
52	2021-FR-8	Billing Rates Review	Not Started		
53	2021-FR-9	Cash Controls/Trust Funds Review	In Progress		
54	2025-FR-1	Bonus Follow-Up Review	Completed		
55	2025-FR-3	Foundations Second Follow-Up Review	Cancelled		Department provided a written attestation that they accept the risks of not fully implementing our recommendations; therefore, the second follow-up was cancelled.
56	2026-FR-1	Fire Prevention Services Review	Not Started		

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	AUDIT PLAN #	DEPARTMENT AUDIT DESCRIPTION	CURRENT JOB STATUS	NEXT 10 ⁽¹⁾	COMMENTS
57	2026-FR-2	Workers Compensation Review	Not Started		
		Health Services (Subvened/Revenue)			
58	2021-HS-12	RLANRC IT and Security Second Follow-Up Review	Completed		
59	2022-HS-11	Correctional Health Services Fiscal and Program Follow-Up Review	Not Started		
60	2023-HS-12	Office of Diversion and Reentry Fiscal and Program Second and Final Follow-Up Review	Not Started		
61	2024-HS-2	eVATS System Review	Not Started		
62	2024-HS-16	Grants Second Follow-Up Review	Not Started		
63	2025-HS-1	Contract Development Process Follow-Up Review	Not Started		
64	2025-HS-3	L.A. Care Financial Condition Review FY 2023-24	In Progress		
65	2025-HS-7	Personnel Bonuses, Promotions and Step Placements, Terminations, and eHR Access Security Second and Final Follow-Up	Not Started		
66	2025-HS-9	Homeless Prevention Unit Program Review	Cancelled		The program will be moving to the Department of Homeless Services and Housing by January 2026. We will assess the audits of the new department in the near future.
67	2025-HS-10	Measure B Fiscal and Program Review	In Progress		
68	2025-HS-11	Quality, Patient Safety, and Risk Management Follow-Up Review	In Progress		
69	2025-HS-12	Ambulatory Care Network Cash Handling and Controls Review	In Progress		
70	2025-HS-14	Los Angeles General Medical Center Cash Handling and Patient Valuables Follow-Up Review	Not Started		
71	2025-HS-15	Los Angeles General Medical Center Cash Handling and Patient Valuables Review	In Progress		
72	2025-HS-16	Harbor-UCLA Medical Center Cash Handling and Patient Valuables Follow-Up Review	Not Started		
73	2025-HS-18	Trust Fund Process Review Second and Final Follow-Up	Draft		
74	2026-HS-1	Contract Development Process Second Follow-Up Review	Not Started		
75	2026-HS-2	eVATS System Follow-Up Review	Not Started		
76	2026-HS-3	CHP Work Order	In Progress		
77	2026-HS-4	L.A. Care Financial Condition Review FY 2024-25	Not Started		
78	2026-HS-5	Internal Controls Over County Credit Cards Review	In Progress		
79	2026-HS-6	Internal Controls Over County Credit Cards Follow-Up Review	Not Started		
80	2026-HS-7	Ambulatory Care Network Program Review	Not Started		
81	2026-HS-8	Correctional Health Services Fiscal and Program Second Follow-Up Review	Not Started		
82	2026-HS-9	Homeless Prevention Unit Program Follow-Up Review	Cancelled		The program will be moving to the Department of Homeless Services and Housing by January 2026. We will assess the audits of the new department in the near future.
83	2026-HS-10	Measure B Fiscal and Program Follow-Up Review	Not Started		
84	2026-HS-11	Pharmacy Services Second Follow-Up Review	In Progress		
85	2026-HS-12	Facilities Management Second Follow-Up Review	Not Started		
86	2026-HS-13	Olive View-UCLA Medical Center Cash Handling and Patient Valuables Review	In Progress		
87	2026-HS-14	Rancho Los Amigos National Rehabilitation Center Cash Handling and Patient Valuables Review	In Progress		
88	2026-HS-15	Olive View-UCLA Medical Center Cash Handling and Patient Valuables Follow-Up Review	Not Started		
89	2026-HS-16	Ambulatory Care Network Cash Handling and Controls Follow-Up Review	Not Started		
90	2026-HS-17	Harbor-UCLA Medical Center Cash Handling and Patient Valuables Second Follow-Up Review	Not Started		
91	2026-HS-18	Commitments and Accounts Payable Review	Not Started	X	
92	2026-HS-19	Commitments and Accounts Payable Follow-Up Review	Not Started		
93	2021-HS-22	Payroll Timekeeping and Overtime Follow-up Review ⁽³⁾	Draft		
94	2023-HS-11	Office of Diversion and Reentry Fiscal and Program Follow-up Review ⁽³⁾	Completed		
95	2024-HS-3	L.A. Care Financial Condition Review FY 2022-23 ⁽³⁾	Draft		
96	2024-HS-8	Return to Work Program Review ⁽³⁾	Draft		
97	2025-HS-22	DHS Foundations Review ⁽³⁾	In Progress		
		Human Resources (Subvened/Revenue)			
98	2025-HR-1	Contracting Second Follow-Up Review	Postponed		Second Follow-up with begin in FY 2026-27
99	2023-HR-1	Contracting Review ⁽³⁾	Draft		
		Internal Services (Subvened/Revenue)			
100	2025-IS-1	Countywide Purchasing Follow-Up Review	Not Started		
101	2025-IS-2	Fleet Management Follow-Up Review	Not Started		
102	2026-IS-1	Third Party Data Security Review	Not Started		
103	2026-IS-2	Fleet Management Second Follow-Up Review	Postponed		Second Follow-up with begin in FY 2026-27
104	2026-IS-3	Master Agreement Second Follow-Up Review	Postponed		Second Follow-up with begin in FY 2026-27
108	2021-IS-9	Countywide Purchasing Review ⁽³⁾	In Progress		
105	2022-IS-3	Master Agreement Review ⁽³⁾	Draft		
107	2023-IS-3	Fleet Management Review ⁽³⁾	Draft		
108	2024-IS-1	Cell Phones and Other Wireless Devices Second Follow-up Review ⁽³⁾	Draft		
		Justice, Care and Opportunities (General Fund)			
109	2025-JC-1	CFCL Program Administration Review	Not Started		
110	2026-JC-1	CFCL Program Administration Follow-Up Review	Not Started		
		Los Angeles County Development Authority (Subvened/Revenue)			
111	2023-LACDA-1	Affordable Housing Review	Not Started		
		LA County Library (Subvened/Revenue)			
112	2025-PL-1	Foundations Review	In Progress		
113	2026-PL-1	Personnel Second Follow-Up Review	In Progress		
		Mental Health (Subvened/Revenue)			
114	2025-MH-1	User Access Controls Follow-Up Review	Draft		
115	2025-MH-3	Court Liaison Follow-Up Review	Not Started		
116	2025-MH-4	Psychiatric Mobile Response Teams Review	In Progress		
117	2025-MH-5	Enriched Residential Care Program Review	Not Started		
118	2026-MH-1	Contract Monitoring Processes Review	Not Started		
119	2026-MH-2	IT and Security Second Follow-Up Review	Not Started		
120	2026-MH-3	Mobile Device Security Review	In Progress		
121	2026-MH-4	Software Patch Management Review	Not Started		
122	2026-MH-5	User Access Controls Second Follow-Up Review	Not Started		
123	2026-MH-6	Purchasing Second Follow-Up Review	Not Started		
124	2026-MH-7	Court Liaison Second Follow-Up Review	Not Started		
125	2026-MH-8	Psychiatric Mobile Response Teams Follow-Up Review	Not Started		
126	2026-MH-9	Enriched Residential Care Program Follow-Up Review	Not Started		
127	2026-MH-10	Homeless Outreach and Mobile Engagement Review Second Follow-Up Review	Not Started		
128	2021-MH-10	Homeless Outreach and Mobile Engagement Review First Follow-Up Review ⁽³⁾	In Progress		

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129	2022-MH-7	Mental Health Court Linkage Program Review ⁽³⁾	Draft		
		Parks and Recreation (General Fund)			
130	2026-PK-1	Mountains Recreation Conservation Authority Work Order	Not Started		
131	2026-PK-2	RPOSD Prop A Grants Work Order	Not Started		
132	2026-PK-3	Concessionaire Audit Work Order	In Progress		
		Probation (General Fund)			
133	2025-PB-1	Payroll/Personnel Review	Not Started		
134	2026-PB-1	IT and Security Second Follow-Up Review	Not Started		
135	2026-PB-2	Los Padrinos Program Management Review (Board Order) - Second and Final Follow-Up Review ⁽²⁾	Not Started		
136	2026-PB-3	Trust Controls Audit WO 9-49B	Not Started		
137	2021-PB-3	JJCPA Second Follow-up Review ^{(2) (3)}	Draft		
138	2026-PB-4	PB Prop A Cost Analyses Security Services ⁽⁴⁾	In Progress	X	
		Public Health (Subvened/Revenue)			
139	2024-PH-2	IT and Security Follow-Up Review	In Progress		
140	2025-PH-2	Capital and Non-capital Assets Second Follow-Up Review	Completed		
141	2025-PH-3	Gift Card Follow-Up Review	Not Started	X	
142	2025-PH-4	Environmental Health Revenue Review First Follow-Up Review	Not Started		
143	2026-PH-1	Countywide State Grant Audit Work Order	In Progress		
144	2026-PH-2	IT and Security Second Follow-Up Review	Not Started		
145	2026-PH-3	Payroll Follow-Up Review	Not Started		
146	2026-PH-4	Fleet Management Second Follow-Up	Draft		
147	2025-PH-5	DPH Payroll Review ⁽⁴⁾	In Progress		
		Public Social Services (Subvened/Revenue)			
148	2021-SS-22	General Relief Program Review First Follow-Up	Draft		
149	2021-SS-23	Overpayment Controls/Collections Review	Postponed		Not starting until February 2026 at Department's request.
150	2024-SS-4	Customer Service Center Review	Not Started		
151	2025-SS-2	Vehicle Damage and Mileage Claims Second Follow-Up Review	Completed		
152	2025-SS-4	Skills and Training to Achieve Readiness for Tomorrow (START) Program Review	Not Started		
153	2026-SS-1	State Mandated Programs Financial/Compliance Work Order	In Progress		
154	2026-SS-2	Security Incident and Recovery Review	Not Started		
155	2026-SS-3	Annual CalFresh FNS-209 Report Validation Review	Completed		
156	2026-SS-4	Personnel Review	In Progress		
157	2026-SS-5	General Relief Program Second and Final Follow-Up Review	Not Started		
		Public Works (Subvened/Revenue)			
158	2022-PW-6	Road Fund First Follow-Up Review	In Progress		
159	2023-PW-7	Aviation Funds Review	Not Started		
160	2023-PW-9	Land Development Services Review	Not Started		
161	2024-PW-4	Fleet Management First Follow-Up Review	On Hold		
162	2025-PW-1	Contracting First Follow-Up Review	Not Started		
163	2025-PW-3	Mileage, Travel and Other Employee Expenses Second Follow-Up Review	Completed		
164	2025-PW-5	Commitments and Account Payables Review	Not Started	X	
165	2025-PW-6	Road Fund Second Follow-Up Review	Not Started		
166	2026-PW-1	Flood Control District Audit Work Order	In Progress		
167	2026-PW-2	Building Permits, Plan Checks and Code Enforcement Second Follow-Up Review	Completed		
		Regional Planning (General Fund)			
168	2025-RP-1	IT and Security Second Follow-Up Review	Not Started		
		Sheriff (General Fund)			
169	2024-SH-1	Workers' Compensation Process Follow-Up Review	Not Started	X	
170	2024-SH-3	Carry Concealed Weapon License Second Follow-Up Review ⁽²⁾	Not Started		
171	2024-SH-7	Inmate Billings and Collections Review Second and Final Follow-Up	Completed		
172	2025-SH-1	Vehicle Purchasing, Maintenance and Records Review Second Follow-Up Review	In Progress		
173	2025-SH-2	Mobile Device Security Follow-Up Review	Not Started	X	
174	2025-SH-4	Revolving Funds First Follow-Up Review	Draft		
175	2025-SH-5	Revolving Funds Second and Final Follow-Up Review	Not Started		
176	2025-SH-6	Automation Special Revenue Fund Review Follow-Up Review	Not Started		
177	2025-SH-10	MTA Billing and Collections Process Review Follow-Up Review	Not Started		
178	2026-SH-1	Mobile Device Security Second Follow-Up Review	Not Started		
179	2026-SH-2	Personnel Bonuses Process Review	Not Started		
180	2026-SH-3	Workers' Compensation Process Second Follow-Up Review	Not Started		
181	2026-SH-4	Incident Reporting Process Review	In Progress		
182	2026-SH-5	Inmate Transportation Operational Follow-Up Review	Not Started		
183	2026-SH-6	Internal Affairs Process Review	Not Started		
184	2026-SH-7	Licensing/Pawn Operational Review Follow-Up Review	Not Started		
185	2023-SH-10	Carry Concealed Weapon License Follow-up Review ^{(2) (3)}	Draft		
186	2025-SH-11	In-Custody Deaths Corrective Action Plans Review ^{(4) (3)}	In Progress		
		Treasurer and Tax Collector (General Fund)			
187	2026-TT-1	Redemption Audit Work Order	Not Started		
188	2026-TT-2	Payroll Review	Not Started		
189	2026-TT-3	Procurement Review	In Progress		
190	2026-TT-4	Public Administrator - Decedent Estate Referral Intake and Vault Controls Second Follow - Up Review	Not Started		
191	2026-TT-5	Public Administrator - Estate Investigations and Drayage Follow-Up Review	Not Started		
192	2026-TT-6	County Treasury Cash Count Reviews	In Progress		
193	2026-TT-7	Treasury Audit Quarterly and Fiscal Year Work Order	In Progress		
194	2026-TT-8	Utility Compliance Audit Work Order	Not Started		
195	2026-TT-9	Trust Funds Review	Not Started		
198	2022-TT-1	TTC PA Intake and Vault Controls Review First Follow-up ⁽³⁾	In Progress		
196	2025-TT-2	TTC PA Estate Investigations & Drayage Review ⁽³⁾	On Hold		
		Youth Development (General Fund)			
198	2025-YD-2	CFCI Program Administration Review	Not Started		
199	2026-YD-1	CFCI Program Administration Follow-Up Review	Not Started		
		Multiple Departments - Report			
200	2025-HR-2	County Ethics Review	Not Started		
201	2026-MD-1	Foundation Report FY 2024-25	In Progress		
202	2026-MD-2	Revolving Fund Review FY 2024-25	Draft		

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203	2026-MD-3	Third Party Liabilities Review FY 2024-25	In Progress		
204	2026-MD-4	Countywide Audit Plan FY 2025-26	Draft		
205	2026-MD-5	Measure A Audits	Not Started		
		Special Assignments⁽²⁾			
206	2026-SA-1	Special Assignments	Not Started		
		Non-Audit Activities:			
		Auditor/Controller			
207	2026-NA-1	IT Meetings and Risk Assessments	In Progress		
208	2026-NA-2	Performance Counts	Completed		
		Multiple Departments - No Report			
209	2026-NA-3	ICCP FY 2025-26	Not Started		
210	2026-NA-4	Special Districts Tracking	In Progress		

- (1) Next 10 reviews scheduled to start within the next three months.
(2) Board Ordered assignment.
(3) Unplanned carryover from the prior fiscal year.
(4) New assignment that was not included in the original FY 2025-26 Audit Plan.