EXHIBIT A

IAD'S MONTHLY ACTIVITY REPORT

FOR

NOVEMBER 2006

TO THE

BOARD OF SUPERVISORS

Recipient of the Institute of Internal Auditors "Award for Excellence"

The Internal Audit Department is an independent audit function reporting directly to the Orange County Board of Supervisors.

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by the Director of Internal Audit
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Integrity
Objectivity
Independence

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MONTHLY SUMMARY – November 2006

Status Report to the Board of Supervisors by IAD

NOVEMBER AUDIT ACTIVITY:

WE FINISHED 14 PROJECTS FOR THIS MONTH AS SUMMARIZED BELOW:

We completed 8 Audits:

1. RDMD/Flood Control District – Anaheim Arena Parking
   Special Purpose Review of Rental Payments from the Anaheim Arena (Arrowhead Pond of Anaheim) Parking Facility. No material or significant issues noted. We identified additional actual rent of $31,582 owed to the County for a 6 year period, estimated rent of $17,118 owed to the County for a 1 year period, and 14 control findings related to compliance with the concession and lease agreements or improvements to internal controls.

2. CEO - Administration of Cal Card Program
   Internal Control Review of CEO/Purchasing's administration of Cal Card program. No material or significant issues noted. We identified **9 control findings** to improve existing controls.

3. IWMD - Contract Administration
   Internal Control Review of contract administration processes and controls. No material or significant issues noted. We identified **8 control findings and 3 efficiency/effectiveness issues** to enhance existing controls.

4. Countywide - Fraud Hotline Activity
   The Internal Audit Department received 22 calls during the period, of which 5 were actionable calls. During the period 6 cases were finalized and closed. In the 6 cases that were finalized and closed, the allegations were substantiated for 3 cases: 1 case dealt with an employee falsifying mileage reimbursement reports; 1 dealt with inappropriate supervision and conflict of interest, i.e., a daughter being supervised by her mother; and the last case dealt with excess funds ($430,000) at the Post Office for a County department business reply mailings. In all 3 cases, appropriate corrective action was taken.

5. Treasurer – Statement of Assets Held
   Report on Review of Statement of Assets Held by the County Treasury as of September 30, 2006. Based on our review, we were not aware of any material modifications that should be made to the financial statement for it to be fairly stated.

6. DA – Automobile Insurance Fraud Program
   We found the financial statement presents fairly, in all material respects, the approved budget, revenues and expenditures for the District Attorney's Office Audit of Automobile Insurance Fraud Program, for Fiscal Year Ending June 30, 2006.

7. DA - Workers Compensation Insurance Fraud Program
   We found the financial statement presents fairly, in all material respects, the approved budget, revenues and expenditures for the District Attorney's Office Audit of Workers Compensation Insurance Fraud Program, for Fiscal Year Ending June 30, 2006.

8. DA - Health & Disability Insurance Fraud Grant
   We found the financial statement presents fairly, in all material respects, the approved budget, revenues and expenditures for the District Attorney's Office Audit of Disability and Healthcare Insurance Fraud Program, for Fiscal Year Ending June 30, 2006.

We issued 2 Reports of Monthly Computer Assisted Audit Techniques for the Months of September and October 2006:

9. Auditor Controller
   - Duplicate Payments to Vendors: We identified **2** duplicate payments made to vendors, totaling **$20,028** or **.0025%** of the **$80** million of vendor invoices processed during August 2006 that are being pursued by the Auditor-Controller.

10. Auditor Controller
    - Duplicate Payments to Vendors: We identified **8** duplicate payments made to vendors, totaling **$7,043** or **.0057%** of the **$123** million of vendor invoices processed during September 2006 that are being pursued by the Auditor-Controller.

We completed 4 Follow-Up Audits:

11. DPHD – Dana Point Marina Inn
    1st Follow-Up Audit of the Limited Review of Revenue from Dana Point Marina Inn. Corrective action was taken on **7 of 9** recommendations and **1 of 9** recommendations was no longer applicable.

12. Probation – Juvenile Records & Accounts
    1st Follow-Up found that 3 recommendations have been fully implemented; 3 recommendations were partially implemented, and 2 recommendations were in process of implementation. The Probation Department is working toward implementing the remaining 5 recommendations.

13. PA/PG - Cash Receipts, Disbursements, Trust & Special Funds, Warehouse/Property and Budget Controls
    1st Follow-Up Audit of various processes at Public Administrator/Public Guardian. Corrective action was taken on **9 of 16** recommendations.

14. RDMD - Trust & Agency Fund Disbursements
    2nd Follow-Up Audit and Final Close-Out of internal control review over trust fund disbursements. Corrective action was taken on the **5** remaining recommendations.

MATERIAL FINDING:

	Department and Description	Comments
		None issued during November 2006.

For a copy of the complete audit report that contains the audit objective,
scope, findings, recommendations, and management's response,
contact the Internal Audit Department's website at http://www.ocgov.com/audit/

NON-MATERIAL FINDINGS

	Department and Description	Comments
1.	DEPT: Resources and Development Management Department/Flood Control District TITLE: Special Purpose Review of Rental Payments from the Anaheim Arena (Arrowhead Pond of Anaheim) Parking Facility As of June 30, 2004 Audit No.: 2450 ISSUED: November 15, 2006	**SCOPE:** Special purpose review of rental payments to determine the status of audit recommendations from a prior 1997 audit, assess the auditability of records, and develop an estimate of monies owed to the County due to conditions identified in the prior audit. **CONCLUSION**: 10 recommendations made in the prior audit were fully implemented and 5 recommendations were not implemented. Records were adequate for audit purposes and rent of $48,700 is owed to the County as shown below: • Actual rent of $31,582 for the 6 year period of 7/1/98 – 6/30/04. • An additional **"ballpark estimate"** of $17,118 for the 1 year period of 7/1/03 – 6/30/04. We identified **14 control findings.** No material weaknesses or significant issues were identified. **BACKGROUND:** The OC Flood Control District (County) and the City of Anaheim entered into two agreements (Main Lot for 55 years and Katella Lot for 12 years) for the operation of parking facilities located at or near the Anaheim Arena. The City of Anaheim engaged a management company to operate the Anaheim Arena including the parking facilities. For the year ended 6/30/04, approximately $2,671,602 in parking revenue was reported to the County and approximately $194,206 in rent payments was received by the County. **TYPE OF RECOMMENDATIONS:** Compliance with the agreements or improvements to internal controls regarding: prepaid suite and club level parking; fair market value of employee and complimentary parking; city vs. county land allocation methodology; reporting errors and omissions; estimated vs. actual expenses; net arena profit; annual financial statements; and determination of employee parking counts.

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	Department and Description	Comments
2.	DEPT: CEO/Purchasing Division TITLE: Audit of CEO/Purchasing Division Administration of Cal Card Program Audit No.: 2533 ISSUED: November 30, 2006	**SCOPE:** Audit of CEO/Purchasing's administration of the County's Cal Card program (also referred to as "purchasing cards") to determine if management oversight of the program is effective and in accordance with internal procedures and requirements of the *County of Orange Cal Card Policies and Procedures* manual, and if purchasing card issuances, terminations, and account alterations are valid, adequately supported, and executed in compliance with Cal Card procedures. **CONCLUSION:** CEO/Purchasing's management and oversight of the program is generally effective and in accordance with established procedures, guidelines and requirements of the *County of Orange Cal Card Policies and Procedures.* We identified **9 control findings** resulting in **9 recommendations** to improve controls and processes, many of which were attributed to staff vacancies. No material weaknesses or significant issues were identified. **BACKGROUND:** CEO/Purchasing is the County's Program Coordinator and is responsible for overall program management, such as establishing Cal Card policy and procedures, administering card issuances, terminations and account changes, and training new departments/agencies that elect to participate in the program. Each department/agency in the program has at least one cardholder, one approving official, and one billing official. As of June 30, 2006, **24 departments/agencies** were enrolled in the County's Cal Card program with **192 active cardholders**. **TYPE OF RECOMMENDATIONS:** Establish policy for timeframes in reporting card deactivations; ensure card deactivation requests are processed timely; maintain a list of all County cardholders and approving officials; establish a formal training process; consider performing department compliance reviews; segregate duties for reconciling County records to U.S. bank reports for new cards and card alters; perform timely reconciliations that are reviewed by a supervisor; retain documentation supporting card deactivations; finalize standard forms for inclusion on the County Intranet.

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	Department and Description	Comments
3.	DEPT: Integrated Waste Management Department TITLE: Contract Administration Processes and Controls Audit No.: 2591 ISSUED: November 29, 2006	**SCOPE:** Audit of contract administration at IWMD to evaluate internal controls over selected contract administration processes at Management Services, Procurement and Planning Services, and the three operating Landfills. In addition, we compared contract administration processes at the landfills to determine if processes are performed uniformly and consistently; and identified areas to improve efficiency and effectiveness related to the above processes. **CONCLUSION:** Internal controls over contract administration processes are in place to ensure contracts are managed in accordance with management's authorization and expectations. Contract administration processes and controls at the three landfills are performed uniformly and consistently. We identified **8 Control Findings and 3 Efficiency/Effectiveness issues** resulting in **11 recommendations** to improve controls and processes. No material weaknesses or significant issues were identified. **BACKGROUND:** Contract administration within IWMD is decentralized. Contract administration, including budget monitoring and payment approval, is performed at each landfill/division, which administers various types of contracts including Waste Disposal Agreements, Importation Agreements, Franchise Agreements, Price Agreements and Negotiated Contracts. Contract payments for Price Agreements exceeded **$3 million** and payments for Negotiated Contracts totaled approximately **$36 million.** **TYPE OF RECOMMENDATIONS:** Perform documented management reviews of annual inflation rate and franchise cost calculations, contractor quotes and daily field reports; segregate purchasing duties; reconcile contract payments to Accounting's worksheet; revise and/or establish procedures to clearly define contract administration duties.

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	Department and Description	Comments
4.	DEPT: County of Orange TITLE: Fraud Hotline Activity Audit No.: 2603 ISSUED: November 14, 2006	**SCOPE:** This report contains statistical summaries of Hotline activities for the period of January 1, 2006 through September 30, 2006. **CONCLUSION:** The Internal Audit Department received 22 calls during the period, of which 5 were actionable calls. During the period 6 cases were finalized and closed. One case was opened in 2005, and 5 cases (actionable calls) were opened in 2006. As of September 30, 2006 no cases remain active. In the 6 cases that were finalized and closed, the allegations were substantiated for 3 cases: 1 case dealt with an employee falsifying mileage reimbursement reports; 1 dealt with inappropriate supervision and conflict of interest, i.e., a daughter being supervised by her mother; and the last case dealt with excess funds ($430,000) at the Post Office for a County department business reply mailings. In all 3 cases, appropriate corrective action was taken. **BACKGROUND:** The Orange County Internal Audit Department (IAD) established and runs the Orange County Fraud Hotline as part of its ongoing fraud detection and prevention effort. The Hotline was first established September 1, 1994, and after a short period of inactivity during the bankruptcy, was reinstated May 3, 1996, and enhanced and improved in December 2004. The Hotline is intended for County employees, vendors, and the public to report suspected fraud, misuse of County resources by vendors, contractors, or County employees. Violations of County policy are also reported. The Hotline is monitored live for calls twenty-four hours a day, seven days a week. IAD staff monitors the telephone during business hours and outside Hotline service professionals monitor the telephone during non-business hours. Callers can leave anonymous information or identify themselves. **TYPE OF RECOMMENDATIONS: NONE**

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	Department and Description	Comments
5.	DEPT: Treasurer-Tax Collector TITLE: Treasury Fund Audit (TFA) Quarter Ending 9/30/06 Audit No.: 2608 ISSUED: November 22, 2006	**SCOPE:** In our review of the Treasurer-Tax Collector's (County Treasurer) Statement of Assets Held (financial statement), we performed tests to determine whether the assets (cash, demand accounts, and investments) held by the County Treasury were fairly stated, i.e., the assets exist, and were recorded accurately, completely, and timely. **CONCLUSION**: Based on our review, we were not aware of any material modifications that should be made to the financial statement for it to be fairly stated. **BACKGROUND:** At September 30, 2006 the County Treasury had total assets of $5.614 billion, of which $2.886 billion was in the County Pool; $2.601 billion was in the Education Pool; and $127 million was Non-Pooled. California Government Code requires that the elected Auditor-Controller perform three quarterly reviews and one quarterly audit of the statement of assets in the County Treasury. The Auditor-Controller contracts with the Internal Audit Department to conduct the quarterly reviews and the quarterly audit. **TYPE OF RECOMMENDATIONS: NONE**

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	Department and Description	Comments
6.	DEPT: District Attorney TITLE: County of Orange DA's Office Audit of Automobile Insurance Fraud Program Audit No.: 2613 ISSUED: November 29, 2006	**SCOPE:** We audited the District Attorney (DA) Office's financial statement for the Grant to determine that budgeted amounts, revenues and expenditures were fairly stated, i.e., the amounts are recorded accurately, completely, and timely. Also, in planning and performing our audit we reviewed internal controls over financial reporting and performed tests of the DA Office's compliance with certain laws, regulations and grant requirements. **CONCLUSION:** In our opinion, the financial statement presents fairly, in all material respects, the approved budget, revenues and expenditures. In addition, we found no matters involving the internal controls that we considered a material weakness and nothing came to our attention that caused us to believe that the DA office's had not complied with the laws, regulations, and grant requirements tested. **BACKGROUND:** The grant is funded by the California Department of Insurance, and the 2005/2006 fiscal year grant award totaled $2,011,171. However, expenditures totaled only $1,465,189, as a result, the DA office will submit to the Department of Insurance a request to carry-over $545,982 to fiscal year 06/07. The grant agreement requires that the DA obtain an annual audit of the financial statement. The DA has the option of outsourcing the audit to an outside CPA firm or requesting that the County Internal Audit Department conduct the audit. **TYPE OF RECOMMENDATIONS: NONE**

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	Department and Description	Comments
7.	DEPT: District Attorney TITLE: DA Workers Compensation Insurance Fraud Program Audit No.: 2613 ISSUED: November 28, 2006	**SCOPE:** We audited the District Attorney (DA) Office's financial statement for the Grant to determine that budgeted amounts, revenues and expenditures were fairly stated, i.e., the amounts are recorded accurately, completely, and timely. Also, in planning and performing our audit we reviewed internal controls over financial reporting and performed tests of the DA Office's compliance with certain laws, regulations and grant requirements. **CONCLUSION:** In our opinion, the financial statement presents fairly, in all material respects, the approved budget, revenues and expenditures. In addition, we found no matters involving the internal controls that we considered a material weakness and nothing came to our attention that caused us to believe that the DA office's had not complied with the laws, regulations, and grant requirements tested. **BACKGROUND:** The grant is funded by the California Department of Insurance, and the 2005/2006 fiscal year grant award totaled $1,944,185. However, expenditures totaled only $1,281,122, as a result, the DA office will submit to the Department of Insurance a request to carry-over $663,063 to fiscal year 06/07. The grant agreement requires that the DA obtain an annual audit of the financial statement. The DA has the option of outsourcing the audit to an outside CPA firm or requesting that the County Internal Audit Department conduct the audit. **TYPE OF RECOMMENDATIONS: NONE**

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	Department and Description	Comments
8.	DEPT: District Attorney TITLE: DA Health & Disability Insurance Fraud Grant As of June 30, 2006. Audit No.: 2614 ISSUED: November 16, 2006	**SCOPE:** We audited the District Attorney (DA) Office's financial statement for the Grant to determine that budgeted amounts, revenues and expenditures were fairly stated, i.e., the amounts are recorded accurately, completely, and timely. Also, in planning and performing our audit we reviewed internal controls over financial reporting and performed tests of the DA Office's compliance with certain laws, regulations and grant requirements. **CONCLUSION:** In our opinion, the financial statement presents fairly, in all material respects, the approved budget, revenues and expenditures. In addition, we found no matters involving the internal controls that we considered a material weakness and nothing came to our attention that caused us to believe that the DA office's had not complied with the laws, regulations, and grant requirements tested. **BACKGROUND:** The grant is funded by the California Department of Insurance (CDI), and the 2005/2006 fiscal year grant award totaled $600,000, however, CDI only funded $553,846. Expenditures totaled $640,615, the net expenditures in excess of revenues as of June 30, 2006 cannot be applied toward future years' grant revenue, and therefore the excess of $86,769 will be absorbed by the DA. The grant agreement requires that the DA obtain an annual audit of the financial statement. The DA has the option of outsourcing the audit to an outside CPA firm or requesting that the County Internal Audit Department conduct the audit. **TYPE OF RECOMMENDATIONS: NONE**

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	Department and Description	Comments
9.	DEPT: Board of Supervisors TITLE: Monthly Report on Computer-Assisted Audit Techniques (CAAT) for the Month of September 2006 Audit No.: 2620-C ISSUED: November 20, 2006	**SCOPE:** The monthly CAAT routines are automated queries applied to large amounts of electronic data searching for specified characteristics. We currently perform 5 CAATs routines utilizing selected payroll and vendor data. Depending on the nature of the CAAT, we perform them monthly, annually, or as necessary. **CONCLUSION:** • Duplicate Payments to Vendors: We identified **2** duplicate payments totaling $20,028 or .0025% of the $80 million of vendor invoices processed during August 2006. We perform this analysis monthly to identify duplicate payments made to vendors. We analyzed 17,259 invoices for $80,394,346 paid in August 2006 amounting to $80,394,346. The Auditor-Controller currently has a recovery rate of about **77%** on these duplicate payments. Our prior research has indicated that the duplicate payments are typically caused by a compounded human clerical error. • Deleted Vendors: No findings. **BACKGROUND:** The CAATs differ from our traditional audits in that the CAATs can query 100% of a data universe whereas the traditional audits typically test but a sample of transactions from the population. The resulting matches identified by the CAATs are subjected to further review and analysis by the Internal Audit Department. We then forward any resulting findings to the A-C, HR, or CEO/Purchasing for their review and concurrence, and subsequent correction/recovery. We also work with these departments to identify internal control enhancements with the purpose of preventing future occurrences of the type of findings identified by the CAATs.

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	Department and Description	Comments
10.	DEPT: Board of Supervisors TITLE: Monthly Report on Computer-Assisted Audit Techniques (CAAT) for the Month of September 2006 Audit No.: 2620-D ISSUED: November 29, 2006	**SCOPE:** The monthly CAAT routines are automated queries applied to large amounts of electronic data searching for specified characteristics. We currently perform 5 CAATs routines utilizing selected payroll and vendor data. Depending on the nature of the CAAT, we perform them monthly, annually, or as necessary. **CONCLUSION:** • Duplicate Payments to Vendors: We identified **8** duplicate payments made to vendors, totaling **$7,043 or .0057% of the $123 million** of vendor invoices processed during September 2006. We perform this analysis monthly to identify duplicate payments made to vendors. We analyzed 13,966 invoices paid in September 2006 amounting to $122,955,544. The Auditor-Controller currently has a recovery rate of about **73%** on these duplicate payments. Our prior research has indicated that the duplicate payments are typically caused by a compounded human clerical error. • Deleted Vendors: No findings. **BACKGROUND:** The CAATs differ from our traditional audits in that the CAATs can query 100% of a data universe whereas the traditional audits typically test but a sample of transactions from the population. The resulting matches identified by the CAATs are subjected to further review and analysis by the Internal Audit Department. We then forward any resulting findings to the A-C, HR, or CEO/Purchasing for their review and concurrence, and subsequent correction/recovery. We also work with these departments to identify internal control enhancements with the purpose of preventing future occurrences of the type of findings identified by the CAATs.

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	Department and Description	Comments
11.	DEPT: Dana Point Harbor Department TITLE: Initial Follow-Up Audit of Limited Review of Revenue for Great Western Hotels (d.b.a. Dana Point Marina Inn) Original Audit No 2329 Audit No.: 2545-G ISSUED: November 2, 2006	**SCOPE:** 1st Follow-Up Audit of Limited Review of Revenue from Dana Point Marina Inn to determine the implementation status of **9** recommendations made in our original audit report, dated January 9, 2004. No material or significant issues were identified in the original audit report. **CONCLUSION:** **7** recommendations were fully implemented, **1** recommendation was no longer applicable, and **1** recommendation was not implemented. DPHD and Dana Point Marina Inn are taking corrective action to address the remaining **1** recommendation. **BACKGROUND:** The original audit was a limited review of revenue pertinent to the operating agreement between the County and Great Western Hotels, dated February 6, 2001. The Agreement is primarily for the operation of the Dana Point Marina Inn. **TYPE OF RECOMMENDATIONS:** Operating agreement compliance or improvements to internal controls regarding: documentation of supervisory reviews; transient occupancy tax exemptions; restrictive endorsement of checks upon receipt; use of counterfeit detection pens; daily bank deposits; transfer of accountability for monies; financial statements; additional training in accounting software; and written policies and procedures.

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	Department and Description	Comments
12.	DEPT: Probation Department TITLE: Initial Follow-Up Probation Audit (2-year ending 6/30/05) Audit No.: 2572 ISSUED: November 27, 2006	**SCOPE:** 1st Follow-Up Audit on Audit of Probation Department Internal Controls Over Juvenile Records and Accounts, (Original Audit No. 2512), dated February 7, 2006. In that audit, we identified **2 Significant Issues** and **5 Control Findings** resulting in **8 recommendations**. **CONCLUSION:** **3** recommendations have been fully implemented; **3** recommendations were partially implemented, and **2** recommendations were in process of implementation. The Probation Department is working toward implementing the remaining **5** recommendations. **BACKGROUND:** Our original audit (No. 2512) focused on Probation's internal controls and processes over cash receipts and disbursements and was limited to the fiscal years ending June 30, 2004 and June 30, 2005. Chapter 2, Section 275(b) of the Welfare and Institutions Code requires an audit of the books and accounts relating to juvenile cases only; therefore, we limited our audit to include juvenile cases and related issues. **TYPE OF RECOMMENDATIONS:** Review and resolution of the PFS Error File; payments recorded to suspense; filing and monitoring Abstracts of Judgments, and monitoring of commission revenue.

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	Department and Description	Comments
13.	DEPT: Public Administrator/ Public Guardian TITLE: Follow-Up Audit of the Public Administrator/Public Guardian Cash Receipts and Disbursements, Trust and Special Use Revolving Funds, Warehouse and Property Controls, and the Budget Process (Board Directive No. 22, Dated May 3, 2005) (Original Audit No. 2528) As of August 31, 2006 Audit No.: 2636-A ISSUED: November 8, 2006	**SCOPE:** 1st Follow-Up Audit of business processes administered by PA/PG to determine the implementation status of recommendations made in our original audit report dated January 19, 2006. In that audit, we identified **1 Significant Issue** and **15 Control Findings** resulting in **16 recommendations.** **CONCLUSION**: **9** recommendations have been fully implemented; **2** recommendations were partially implemented; **2** recommendations were in process of implementation, and **3** recommendations have not been implemented. PA/PG is working toward implementing the remaining **7** recommendations. **BACKGROUND:** Effective July 1, 2005, PA/PG became a separate department. During the audit period, the **Public Administrator** processed approximately **$13.5 million cash receipts** and **$7.5 million cash disbursements.** The **Public Guardian** processed about **$16.1 million cash receipts** and **$14.1 million cash disbursements**. **TYPE OF RECOMMENDATIONS:** Evaluate feasibility of a replacement system for Epages; ensure appropriate system controls are part of new system; update and test IT continuity plan; continue succession planning for Fiduciary Manager; segregate cash receipting and reconciling duties; conduct inventories of cash receipt forms; enhance controls over issuance and use of Property Inventory forms; enhance controls over the use of property search witnesses; enhance procedures for storage of pharmaceutical materials and vehicles, enhance supervisory review of trust fund reconciliations, and prepare fee studies as part of the budget process.

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	Department and Description	Comments
14.	DEPT: Resources and Development Management Department TITLE: Second Follow-Up Audit of RDMD Trust and Agency Fund Disbursements Audit No.: 2637-B ISSUED: November 27, 2006	**SCOPE:** 2nd Follow-Up Audit of RDMD's trust and agency fund disbursements to determine the implementation status of recommendations made in our original report dated March 30, 2005 and in our initial Follow-Up Audit report dated April 25, 2006. In the initial Follow-Up Audit, there were **2** recommendations not fully implemented from the original audit and **3** new recommendations. **CONCLUSION**: We are pleased to report that satisfactory corrective action has taken place on all **5** recommendations. **As such, this report represents the final close-out of the original audit.** **BACKGROUND:** At the time of our original audit, RDMD had ten trust and agency funds to hold collections for road improvements and drainage facilities, refundable cash and non-cash security deposits, and donations. During FY 2003-04, there were approximately **$10 million** cash and non-cash disbursement transactions and over **$11 million** cash receipts processed for the trust and agency funds. **TYPE OF RECOMMENDATIONS:** RDMD, A/C, and CEO coordinate efforts to ensure non-cash security deposits in Trust Fund 300-367 are accurately recorded under the appropriate controlling department; RDMD establish a process to determine the status of its active negotiable instruments; RDMD/Accounting enhance controls over deposit refunds and supervisory reviews.

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