INTERNAL AUDIT DEPARTMENT
COUNTY OF ORANGE

Integrity
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Independence

Follow-Up Audit of Health Insurance Portability and Accountability Act of 1996 (HIPAA) Privacy Rule Compliance, Audit No. 2452

AUDIT NUMBER: 2556 **REPORT DATE: MARCH 2, 2005**

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Follow-Up Audit of Health Insurance Portability
and Accountability Act of 1996 (HIPAA)
Privacy Rule Compliance
Audit No. 2452

As of February 25, 2005

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INTERNAL AUDIT DEPARTMENT

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Transmittal Letter

Audit No. 2556

March 2, 2005

TO: Thomas G. Mauk
County Executive Officer

FROM: Peter Hughes, Ph.D., CPA, Director
Internal Audit Department

SUBJECT: Follow-Up Audit of Health Insurance Portability and Accountability Act of 1996 (HIPAA) Privacy Rule Compliance, Audit No. 2452

We have completed a follow-up audit of the County's compliance with Health Insurance Portability and Accountability Act of 1996 (HIPAA) Privacy Rule. Our audit was limited to reviewing, as of February 25, 2005, actions taken to implement the recommendations made in our audit report dated September 15, 2004.

Attachment

Other recipients of this report:
Members, Board of Supervisors
Members, Audit Oversight Committee
Members, HIPAA Steering Committee
Foreman, Grand Jury
Darlene J. Bloom, Clerk of the Board of Supervisors
Vicki Landrus, HIPAA Privacy Officer, County Executive Office
Tanya Acevedo, HIPAA Security Manager, County Executive Office

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

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INTERNAL AUDITOR'S REPORT

Audit No. 2556

March 2, 2005

Thomas G. Mauk, County Executive Officer
County Executive Office
10 Civic Center Plaza, 3rd Floor
Santa Ana, CA 92701

We have completed a follow-up audit of the County's compliance with Health Insurance Portability and Accountability Act of 1996 (HIPAA) Privacy Rule. Our audit was limited to reviewing, as of February 25, 2005, actions taken to implement the recommendations made in our audit report dated September 15, 2004.

The audit report contained two recommendations concerning missing elements on the Notice of Privacy Practices and written guidelines for conducting annual HIPAA reviews. We are pleased to report that both recommendations have been fully implemented within the time frame the Board of Supervisors expects.

We appreciate the cooperation and assistance extended to us by the County Executive Office/HIPAA Privacy Officer during our review.

Sincerely,

Peter Hughes, Ph.D., CPA
Director, Internal Audit Department

Distribution: Pursuant to Audit Oversight Committee Procedure No. 1
Members, Board of Supervisors
Members, Audit Oversight Committee
Members, HIPAA Steering Committee
Foreman, Grand Jury
Darlene J. Bloom, Clerk of the Board of Supervisors
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