



County of Orange Internal Audit Department
Year End Status Report for the Audit Oversight Committee

Audit Year 2002

Period Covered 1/1/02 through 12/31/02

Report Date 4/3/03

Audit Name	Audit Number	Start Date	End Date	Multi-Yr Projects		Current Audit Plan								Milestones & Comments	
				Total Budget	Actuals To Date	Budget	Revisions	Revised Budget	Actuals to Date (Per AOC Reports - Not Cumulative)				Est. to Comp. Hours		Over / (Under) Budget Hours
									#1	#2	#3	#4			
Attestation Services & Mandates															
(1) Treasury Funds Audit (Qtr ending 12/31/01) (carry over)	2104	12/18/01	06/13/02	650	722	600		600	421	356	5	0	0	182	Done. Financial statement issued 3/29/02. Management letter issued to A-C on 5/1/02. Management letter issued to Treasurer on 6/13/02.
(2) Probation Audit - 2 years ending 6/30/01 (carry over)	2105	06/04/01	07/10/02	1,190	1,485	890		890	659	619	38	0	0	426	Done. Final report issued 5/1/02. Management letter issued to Probation on 7/10/02.
(3) Treasury Funds Audit (Qtr ending 3/31/02)	2205	03/28/02	08/31/02			360		360	0	191	131	0	0	(38)	Done. Financial statement issued 5/30/02. Management letter issued to Treasurer on 8/31/02.
(4) Treasury Funds Audit (Qtr ending 6/30/02)	2206	06/18/02	09/06/02			360		360	0	0	390	0	0	30	Done. Financial statement issued 8/28/02.
(5) Treasury Funds Audit (Qtr ending 9/30/02)	2207	09/10/02	11/26/02			360		360	0	0	25	282	0	(53)	Done. Financial statement issued 11/26/02.
(6) Treasury Funds Audit (Qtr ending 12/31/02)	2208	11/22/02				60	300	360	0	0	0	275	0	(85)	Carryover assignment to 2003 Audit Plan.
(7) Tax Redemption Audit - 3 Years Ending 6/30/02	2209	06/12/02	12/04/02			900		900	0	0	742	98	0	(60)	Done. Final report issued 12/4/02.
(8) CAFR & Single Audit Assistance - (6/30/02)	2210	06/14/02	11/29/02			720		720	0	0	101	565	0	(54)	Assistance complete.
(9) Annual Treasury Investment Compliance Audit - (12/31/02)	2211	10/31/02				1,080		1,080	0	0	0	293	0	(787)	Carryover assignment to 2003 Audit Plan.
(10) DA Spousal Abuser Prosecution Grant - (6/30/02)	2212	11/08/02	12/27/02			120		120	0	0	0	123	0	3	Done. Final report issued 12/27/02.
(11) DA Workers Comp / Auto Insurance Fraud Grant - (6/30/02)	2213	07/11/02	10/29/02			210		210	0	0	180	73	0	43	Done. Report issued 10/29/02.
(12) Auditing & Accounting Standards Update	2214	01/01/02	12/31/02			360		360	13	12	59	33	0	(243)	On-going assignment completed for 2002 Audit Plan.
Subtotal				1,840	2,207	6,020	300	6,320	1,093	1,178	1,671	1,742	0	(636)	
Integrated Audits Focused on CAPS (IA)															
(1) Technical Training	2224	01/15/02	06/08/02			2,800		2,800	715	1,030	895	0	0	(160)	Training the audit staff in integrated auditing and IT skills.
(2) Dev. Of Integrated Audit Technlques/Templates/Programs						780	(500)	280	0	0	0	0	0	(280)	
(3) CAPS - A/C Disbursements (Specific issues to be determined)						800	(300)	500	0	0	0	0	0	(500)	
(4) Computer Assisted Audit Techniques (CAATS)	2236	03/18/02	12/31/02			0	300	300	0	6	42	31	0	(221)	In development. Utilizing an extra help person to develop the CAATS (see pg 3 below). CAAT routines developed so far include searches for duplicate payments, employees as vendors, and payroll checks to multiple direct deposit accounts, . Monthly reports of results are issued.
(5) Assist IT Consultants on CAPS Projects	2243	05/28/02				0	250	250	0	0	65	30	0	(155)	2 draft reports issued 12/13/02. See also below on page 3 - Consultants (6) & (7).
(6) Review of Clerk-Recorder Cashiering System Upgrade	2244	09/11/02				0	250	250	0	0	29	310	0	89	Draft report issued 1/10/03. Carry-over to 2003.
Subtotal				0	0	4,380	0	4,380	715	1,036	1,031	371	0	(1,227)	
Departmental Control Reviews (DCR)															
(1) Sheriff-Coroner - Cash Disbursements (Rev. & Trust Funds)	2235	04/17/02	12/31/02			600		600	0	159	1,114	193	0	866	Draft report issued 11/19/02.
(2) Housing / Community Development - Cash Disbursements	2223	01/16/02	10/01/02			600		600	9	386	262	3	0	60	Done. Final report issued 9/27/02.
(3) CEO/Employee Benefits - Cash Receipts & Disbursements	2222	01/15/02	12/01/02			600		600	78	296	502	6	0	282	Done. Final report issued 11/27/02.
(4) District Attorney - Cash Receipts/Disbursements (Trust Funds)	2242	08/13/02	12/31/02			600		600	0	0	84	373	0	(143)	Draft report issued 12/31/02.
(5) Com. Svc. Agency - Cash Disbursements (Rev. & Trust Fund)						0		0	0	0	0	0	0	0	Carryover assignment to 2003 Audit Plan.
(6) County Executive Office - Cash Disbursements						0		0	0	0	0	0	0	0	Assignment postponed.
(7) DCR - Administration	2215	01/02/02	12/31/02			240		240	7	23	157	25	0	(28)	Administration of DCRs - planning, scheduling and developing review templates.
(8) Follow-Ups	2216	01/02/02	12/31/02			840		840	345	384	516	216	0	621	On going assignment. Eight initial follow-up reviews completed; one in process. Ten "post" follow-up reviews completed.
(9) Work Paper Close-Out & Issue Final Rpt. (Year 2001 Audits)	2217	01/02/02	10/01/02			240		240	57	82	21	0	0	(80)	Includes hours incurred to finalize/close-out assignments started in 2001 Audit Plan.
(10) Reserve for Additional Audit Requests	2218	01/02/02	12/31/02			300		300	0	0	0	0	0	(300)	
Subtotal				0	0	4,020	0	4,020	496	1,330	2,656	816	0	1,278	



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				Total Budget	Actuals To Date	Budget	Revisions	Revised Budget	Actuals to Date (Per AOC Reports - Not Cumulative)				Est. to Comp. Hours		Over / (Under) Budget Hours
									#1	#2	#3	#4			
Control Self Assessment (CSA)															
(1) CSA - Community Services Agency	2239	06/18/02	12/31/02			600		600	0	0	560	62	0	22	Done. Final report issued December 4, 2002.
(2) CSA - District Attorney	2240	09/04/02				600		600	0	0	16	326	0	(258)	Draft report issued 2/27/03, waiting for ok from DA to issue final report.
(3) CSA - Health Care Agency	2241	07/10/02	01/28/03			600		600	0	0	259	112	0	(229)	Done. Final report issued 1/28/03.
(4) CSA - Promotion and Orientation	2233	01/01/02	12/31/02			360		360	7	10	303	15	0	(25)	On-going assignment completed for 2002 Audit Plan.
(5) Follow-Ups						120		120	0	0	0	0	0	(120)	
(6) Reserve for Additional Audit Requests						0		0	0	0	0	0	0	0	
Subtotal				0	0	2,280	0	2,280	7	10	1,138	515	0	(610)	
Compliance															
(1) Fund 14M Audit - Board of Supervisors (carry over)	2054	05/23/00	03/31/02	3,160	3,586	360		360	295	10	0	0	0	(55)	Done. Final report issued 3/8/02.
(2) Administration of Limited Lease Revenue Reviews	2219	01/02/02	12/31/02			540		540	70	264	213	52	0	59	On-going assignment. See note 1 on page 3.
(3) PFRD - East Marina Limited Review of Lease	2234	03/18/02	12/31/02			420	100	520	0	56	422	59	0	17	Pre-draft letter issued 1/6/03. Draft letter issued 1/29/03. See note 1 on page 3.
(4) Treasury System Implementation Support						300	(300)	0	0	0	0	0	0	0	Hours reallocated to TFA (12/31/02). See item (6) under FAM on pg. 1 above.
(5) Assessor/Auditor-Controller - Property Tax Allocation						360	(360)	0	0	0	0	0	0	0	The property tax allocation process is audited by the State of CA every three years. The State is due to perform an audit for the 3 years ending 6/30/02. Because of audit redundancy, we will remove this audit from the plan.
(6) Work Paper Close-Out & Issue Final Rpt. (Year 2001 Audits)	2220	01/02/02	12/31/02			120		120	110	0	0	0	0	(10)	Hours Incurred to finalize audits started in 2001 Plan. See note 1 on page 3.
(7) PFRD - Newport Dunes Limited Review of Lease Revenue	2237	05/03/02	10/04/02			0	300	300	0	60	240	0	0	0	Done. Final letter issued. See note 1 on page 3
(8) PFRD - Vintage Partners/Embarcadero Ltd Review of Lease	2238	07/30/02	12/31/02			0	320	320	0	0	131	252	0	63	Pre-draft letter issued 1/6/03. Draft letter issued 1/29/03. See note 1 on page 3.
(9) Prevailing Wage Reviews	2245	09/24/02	12/31/02			0	100	100	0	0	13	32	0	(55)	Draft report issued 11/25/02. See note 1 on page 3.
(10) Reserve for Additional Audit Requests	2221					700	(460)	240	0	0	0	0	0	(240)	
Subtotal				3,160	3,586	2,800	(300)	2,500	475	390	1,019	395	0	(221)	
Control Related & Other Assignments															
(1) Cash Losses	2201	01/02/02	12/31/02			180		180	17	148	150	9	0	144	Twenty-two cash losses processed, including five reviews performed by IAD.
(2) Fraud Hotline	2202	01/01/02	12/31/02			120		120	19	14	32	24	0	(31)	On-going assignment completed for 2002 Audit Plan.
(3) External Audit Reporting	2203	01/22/02	12/31/02			300		300	61	48	79	65	0	(47)	On-going assignment completed for 2002 Audit Plan.
(4) Technical Assistance to Other Depts/Agencies	2204	01/28/02	12/31/02			300		300	24	98	151	65	0	38	On-going assignment completed for 2002 Audit Plan.
Subtotal				0	0	900	0	900	121	308	412	163	0	104	
Total Budget				5,000	5,793	20,400	0	20,400	2,907	4,252	7,927	4,002	0	(1,312)	



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Additional Coverage Provided By Consultants																	
(1) Departmental IT Self-Assessments - Techgnosis															IT self-assessment forms completed by Techgnosis. IAD is making some modifications and will send out forms in 2003. Carry-over to 2003.		
(2) Ltd Reviews of Lease Revenue - Moreland & Assoc.						450		450	243	82	11	0	0	(114)	See note 1 below. Staff audit work performed by a local CPA firm.		
(3) CAAT's - Monthly Routines						0	900	900	0	147	415	276	0	(62)	Extra help staff to develop & implement CAAT routines. See #2236 on pg 1 above.		
(4) COSO IT Audit Techniques						100	(100)	0					0	0			
(5) Auditor/Controller - Property Tax Allocations						300	(300)	0					0	0	See Compliance (5) on pg 2 above.		
(6) CAPS Upgrade - Readiness Assessment - ISecurePrivacy	2246					N/A									Draft report issued 12/13/02. Carry-over to 2003.		
(7) A-C/CAPS - Payroll Risk Assessment - ISecurePrivacy	2247					N/A									Draft report issued 12/13/02. Carry-over to 2003.		
Total Contract Audit Resources						0	0		850	500	1,350	243	229	426	276	0	(176)

Note 1 (for audit #2219 above) **FY 01-02: 15 reviews (13 scheduled, 3 cancelled, and 5 carried-over from prior year): Final letter issued for 2, draft letters in process for 12 reviews, 1 on hold. Contract auditors performed 12 of the reviews and in-house staff performed 3 of the reviews.**