



**County of Orange Internal Audit Department
Status Report #3 for the Audit Oversight Committee**

Audit Year 2003

Time Period Covered 1/1/03 through 9/10/03

Report Date 9/24/03

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 12/31/02)	2208	11/22/02	09/12/03	1,400	1,738	900	500	1,400	1,068	395	0		20	83	Done. Financial statement issued 5/1/03. Management letter issued 9/12/03.
(2) Treasury Funds Audit (Qtr ending 3/31/03)	2305	03/05/03	07/15/03			400		400	2	306	59		0	(33)	Done. Financial statement issued 7/15/03.
(3) Treasury Funds Audit (Qtr ending 6/30/03)	2306	06/30/03	09/12/03			400		400	0	20	441		20	81	Done. Financial statement issued 9/12/03.
(4) Treasury Funds Audit (Qtr ending 9/30/03)	2307					400		400	0	0	0		400	0	
(5) Treasury Funds Audit (Qtr ending 12/31/03)	2308					60		60	0	0	0		60	0	
(6) Probation Audit - 2 YE 6/30/03 (due 1/31/04)	2309	06/04/03				1,600	(200)	1,400	0	145	495		760	0	Fieldwork in process.
(7) Annual Treasury Investment Compliance Audit (2 YE 12/31/02)	2211	10/31/02	07/31/03	1,200	1,490	1,200		1,200	950	232	15		0	(3)	Done. Final report issued 7/31/03.
(8) Annual Treasury Investment Compliance Audit (YE 12/31/03)	2310					100		100	0	0	0		100	0	
(9) DA Spousal Abuser Prosecution Grant - (6/30/03)	2311					160		160	0	0	0		160	0	
(10) DA Workers Comp / Auto Insurance Fraud Grant - (6/30/03)	2312	09/04/03				250		250	0	0	23		227	0	Fieldwork in process.
(11) Auditing & Accounting Standards Update	2313	01/03/03				300		300	33	34	20		213	0	On-going assignment.
(12) Quarterly Treasury Compliance Reviews	2314	04/08/03				820		820	0	130	8		682	0	1st Qtr report issued 7/9/03.
(13) Work Paper Close-Out & Final Report Issuance (2002 Audits)	2315	02/07/03	07/10/03			60		60	4	1	0		0	(55)	On-going assignment completed for 2002 Audit Plan.
Subtotal				2,600	3,228	6,650	300	6,950	2,057	1,263	1,061	0	2,642	73	
Information Technology Audits															
(1) Technical Training - Data Mining/Analysis						700	(575)	125	0	0	0		125	0	The ACL technical training will not be provided to the audit staff. Instead one or two staff will be trained and they will serve as our in-house experts and as a resource to the other staff.
(2) CAATs - Monthly Routines	2317	01/02/03				600		600	34	39	40		487	0	On-going. Utilizing an extra help person to develop the CAATS (see pg 3 below). Monthly reports of results are issued.
(3) Countywide - IT Self Assessment Program	2351	08/07/03				600		600	0	0	125		475	0	Plan to distribute the IT self-assessment forms in conjunction with the Risk Assessment. See page 2 - item (5).
(4) CAPS - A/C Disbursements / Laser Check Writing	2326	02/05/03				500		500	98	375	84		43	100	Draft report issued 7/11/03. Revised draft issued 8/29/03. Response received 9/17/03. Final report in progress. 16 observations.
(5) IWMD - Landfill (LIST) System Implementation Review	2327	02/13/03				0	500	500	52	172	94		182	0	Fieldwork in process. Implementation delayed to 11/01 due to software issues.
(6) Clerk Recorder- Accounts Receivable System Implementation						500	(500)	0	0	0	0		0	0	System implementation started in May; IAD was not notified.
(7) CAPS - (specific areas to be determined)						500	(500)	0	0	0	0		0	0	
(8) System Implementation Reviews - (as requested)						500	(500)	0	0	0	0		0	0	
(9) IT General / Research	2336	02/05/03				0	100	100	20	31	7		42	0	On-going Assignment.
(10) Assist IT Consultants on CAPS Projects	2243	05/28/02	03/27/03	300	125	0	50	50	16	14	0		0	(20)	2 Final reports issued 3/27/03. See below on page 3 - Consultants (3) & (4).
(11) Review of Clerk-Recorder Cashiering System Upgrade	2244	09/11/02	03/27/03	250	344	0		0	0	5	0		0	5	Final Report issued 3/27/03.
(12) Reserve for Additional Audit Requests						850	(850)	0	0	0	0		0	0	
Subtotal				550	469	4,750	(2,275)	2,475	220	636	350	0	1,354	85	



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									#1	#2	#3	#4				
Departmental Control Reviews (DCR)																
(1) Com. Svc. Agency - Cash Disbursements (Rev. & Trust Fund)						800	(800)	0	0	0	0		0	0	Assignment cancelled due to organization changes at CSA.	
(2) Clerk Recorder - Cash Receipts/Accts. Receivable/Trust Funds	2324	01/23/03	09/15/03			800	100	900	406	534	13		0	53	Done. Final report issued 9/02/03.	
(3) Countywide - Purchasing Card Reviews	2346	07/10/03				800		800	0	3	233		350	(214)	Fieldwork in process.	
(4) Child Support Services - Cash Receipts/Disbmnts/Trust Funds	2330	03/07/03				800		800	33	615	135		15	(2)	Draft report issued August 21, 2003.	
(5) PA/PG Property Vault Control Review	2331	01/28/03	03/15/03			0	65	65	58	0	0		0	(7)	Done. Final report issued March 3, 2003.	
(6) DCR Administration	2325	02/25/03				200	(65)	135	5	16	0		20	(94)	Administration of DCRs.	
(7) Follow-Ups and Post Follow-Ups	2322	01/03/03				1,000		1,000	202	103	441		254	0	On-going assignment. Three initial follow-up reviews completed (HCA/Animal Care Services, Sheriff-Coroner, Housing/Comm. Svcs.); one initial follow-up review in process (SSA); one post-follow-up review (Sheriff Court Operations - formerly Marshal) completed.	
(8) Work Paper Close-Out & Final Report Issuance (2002 Audits)	2323	01/06/03				40		40	24	3	6		0	(7)	Hours incurred to finalize/close-out assignments started in 2002 Audit Plan.	
(9) PDSD - Fund 113 Review	2316	01/02/03	03/21/03			0	260	260	386	0	0		0	126	Done. Final report issued 2/27/03.	
(10) Budget Process Review	2342	04/21/03				0	200	200	0	167	40		2	9	Done. Final report issued 8/18/03.	
(11) CEO/HR Management Reclassification Process	2344	05/27/03				0	200	200	0	96	31		4	(69)	Done. Final report issued 9/12/03.	
(12) A/C Collections Process	2347	07/22/03				0	300	300	0	0	11		289	0	Postponed until a later date.	
(13) H/CD Program Control Review	2349	07/22/03				0	700	700	0	0	313		387	0	Fieldwork in process.	
(13) Reserve for Additional Audit Requests						260	(260)	0	0	0	0		0	0	Hours transferred to assignment #2316 - PDSD Fund 113 Review.	
Subtotal						0	0	4,700	700	5,400	1,114	1,537	1,223	0	1,321	(205)
Control Self Assessment (CSA)																
(1) CSA - PDSD	2332	03/06/03				600		600	4	15	16		565	0	Five workshops to be held. First workshop will be 9/17/03.	
(2) CSA - PFRD	2333	04/01/03				600	225	825	0	595	130		80	(20)	Last of 3 workshops held 7/10/03. Waiting for action plans to issue final report.	
(3) CSA - HCA	2334	03/27/03				600	(600)	0	0	18	0		0	18	Assignment postponed to 2004 Audit Plan.	
(4) CSA - Promotion and Orientation	2318	01/02/03				360	275	635	119	443	57		10	(6)	On-going assignment.	
(5) Follow-Ups						80		80	0	0	0		80	0	No follow-ups have been required to date.	
(6) Work Paper Close-Out & Final Report Issuance (2002 Audits)	2319	01/02/03	07/10/03			40		40	49	6	2		0	17	On-going assignment completed for 2002 Audit Plan.	
Subtotal						0	0	2,280	(100)	2,180	172	1,077	205	0	735	9
Compliance																
(1) Administration of Limited Lease Revenue Reviews	2320	01/03/03				600	(100)	500	86	258	158		40	42	On-going assignment. See note 1 on page 3.	
(2) Prevailing Wage Reviews						100		100	0	0	0		0	(100)	Done. Final report issued 9/4/03 (from review done in 11/02). No further reviews to be performed.	
(3) Work Paper Close-Out & Final Report Issuance (2002 Audits)	2321	01/02/03				40		40	61	8	0		0	29	Hours incurred to finalize audits started in 2002 Audit Plan. See note 1 on page 3.	
(4) PA/PG - Statement of Assets Transferred Review	2328	03/06/03	07/18/03			0	200	200	52	193	0		0	45	Done. Final letter issued 7/18/03.	
(5) PFRD / Dana Harbor Marina Inn - Limited Review	2329	03/11/03				0	350	350	18	363	80		4	115	Draft report issued 9/11/03.	
(6) Com. Svcs. Agency / Office on Aging Investigation	2337	04/07/03	05/31/03			0	210	210	0	51	0		0	(159)	Done. Report issued 5/03.	
(7) CEO/HR Contract Review & Use of Fund 291	2343	04/22/03	05/28/03			0	100	100	0	109	0		0	9	Both reports were issued on 5/28/03.	
(8) PFRD / So Cal Softball Assoc. - Limited Lease Review	2345	08/25/03				0	75	75	0	16	43		20	4	Fieldwork completed. Draft report being written.	
(9) JWA / PCI - Limited Review of Parking Contract	2348	07/24/03				0	120	120	0	0	157		15	52	Fieldwork completed. Draft report being written.	
(10) HCA Subcontract Review	2350	08/04/03				0	40	40	0	0	67		40	67	Preliminary surveys being conducted at three health clinics.	
(10) Reserve for Additional Audit Requests						360	(320)	40	0	0	0		40	0		
Subtotal						0	0	1,100	675	1,775	217	998	505	0	159	104



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									#1	#2	#3	#4					
Control Related & Other Assignments																	
(1) Cash Losses	2301	01/03/03				200		200	11	34	3		100	(52)	On-going assignment.		
(2) Fraud Hotline	2302	01/02/03				120		120	40	32	17		31	0	On-going assignment.		
(3) External Audit Reporting	2303	01/21/03				300		300	66	90	60		84	0	On-going assignment.		
(4) Technical Assistance to Other Depts/Agencies	2304	01/28/03				300		300	20	18	7		255	0	On-going assignment.		
(5) Risk Assessment	2335	03/12/03				0	700	700	10	240	137		250	(63)	Hours to perform IAD annual risk assessment.		
Subtotal						0	0										
Total Budget						3,150	3,697		20,400	0	20,400	3,927	5,925	3,568	0	6,931	(49)

Additional Coverage Provided By Consultants

(1) Ltd Reviews of Lease Revenue - Moreland & Assoc.						400		400	0	260	0	0	0	(140)	See note 1 below. Staff audit work performed by a local CPA firm.		
(2) CAAT's - Monthly Routines - Extra Help						0	1,400	1,400	298	480	264	0	358	0	Extra help staff to develop & implement CAAT routines. See #2317 on pg 1 above.		
(3) CAPS Upgrade - Readiness Assessment - iSecurePrivacy						N/A									Final report issued on 3/27/03.		
(4) A-C/CAPS - Payroll Risk Assessment - iSecurePrivacy						N/A									Final report issued on 3/27/03.		
(5) Validation of HR/Reclassification Surveys - Moreland & Assoc.		08/03/03	08/03/03			N/A									Consultants to certify the survey results for audit #2344 on pg. 1 above.		
(6) HR/Reclassification Review - Jefferson Wells		05/31/03	08/20/03			N/A									Consultants to assist on audit #2344 on pg 1 above.		
(7) HR/Reclassification Review - Extra Help		05/31/03	08/20/03			120				100			0	0	Consultants to assist on audit #2344 on pg 1 above.		
Total Contract Audit Resources						0	0		520	1,400	1,800	298	840	264	0	358	(40)

Note 1: FY 02-03: 5 reviews scheduled. One review canceled by JWA. Draft report issued for remaining 4 reviews. Contract auditors will perform 3 of the reviews and in-house staff will perform 1 of the reviews.
(for audit #2320 above)

FY 01-02: 15 reviews. Final letter issued for 9, draft letters in process for 5. Contract auditors performed 12 of the reviews and in-house staff performed 3 of the reviews.