

County of Orange Internal Audit Department
Finding Summary for Departmental Control Reviews
For the Period September 25, 2003 through December 3, 2003

Dept./Agency	Process Review	Audit No.	Audit Period	Final Report Issued	Reported Internal Control Issues
Child Support Services Department	Cash Receipts, Trust Funds and Revolving Funds Processes	2324	July 2002 Through March 2003	9/21/03	<ul style="list-style-type: none"> I. Child Support Computer System (ARS) Access <ul style="list-style-type: none"> A. User Capabilities B. End-User Responsibility Over Access Security C. Multiple User Ids D. Timely Notification of Employee Status Changes II. Reconciliations <ul style="list-style-type: none"> A. Timeliness of Reconciliation B. Methodology of Reconciliation C. Long-Outstanding Reconciling Items D. Evidence of Preparation and Review III. Suspense Account Items <ul style="list-style-type: none"> A. Account #154-154-9200-0001 – ARS Suspense B. Account #154-154-9200-0002 – Undistributed Suspense IV. Collection Holds V. Physical Safeguards VI. Mail Receipts VII. Cashiering <ul style="list-style-type: none"> A. Balancing B. Handwritten Receipts VIII. Revolving Fund <ul style="list-style-type: none"> A. Reconciliation B. Cancellation of Supporting Documentation C. Authorization

**County of Orange Internal Audit Department
 Summary Report on DCR Follow-Up Reviews Issued
 For the Period September 25, 2003 through December 3, 2003**

Dept./ Agency	Process Review	Audit No.	Original Report Issued	Reported Internal Control Issues	Status on Corrective Actions	Follow-Up Report Issued
Social Services Agency	Initial Follow-Up: SSA Accounting Services Trust and Agency Funds	2322	3/20/02	I. Reconciliations: A. Child Support Collection Trust B. Case Data System (CDS) Repayment Trust C. Conserved Funds for Minors in Foster Care Placement D. Accounts Receivable Suspense Trust E. Supervisory Review II. Segregation of Duties III. Monitoring	I.A In Process* I.B In Process* I.C Partially Implemented* I.D In Process* I.E Implemented II. Implemented III. Implemented *Second follow-up required.	9/29/03

*** Notes on Planned Implementation:**

The following are planned actions of the departments/agencies for recommendations not fully implemented:

Social Services Agency –Accounting Services:

I.A Reconciliation/Child Support Collections Trust. SSA Accounting will continue its efforts to resolve the unidentified balance. SSA Accounting management believes the account balance is money due to County, State and Federal agencies; however further validation is required before the monies can be transferred or its ultimate disposition can be determined. SSA Accounting places greater importance on correct disposition of the balance rather than a quick disposition.

I.B Reconciliation/Case Data System (CDS) Repayment Trust. The CDS Repayment Trust account is complicated by the number and sources of entries made to the account. The CALWIN system is anticipated to replace the Case Data System in April 2005. At that time, the current CDS Repayment Trust will be closed and individual trust funds will be created for each source of entry, isolating the variance. Once the account is closed and the variance isolated, SSA Accounting will research and dispose of the balance.

I.C Reconciliation/Conserved Funds for Minors in Foster Care Placement. Beginning September 30, 2003, SSA Accounting will follow up monthly with the RSDI/SSI Project Representative on children with no activity for three consecutive months on the Child Balance Report. This will help ensure these children are identified and appropriate action is taken timely.

I.D Reconciliation/Accounts Receivable Suspense Trust. SSA will continue with their research efforts. Research and resolution of items dating prior to 2003 should be completed by December 31, 2003. In addition, on an annual basis, SSA Accounting will notify SSA Program Integrity of all items in the fund over twelve months old and request assistance with the resolution.

**County of Orange Internal Audit Department
Findings Summary for Attestation Services & Mandates Issued
For the Period of September 25, 2003 through December 3, 2003**

Agency	Review on	Audit No.	Audit Period	Final Report Issued	Internal Control and Compliance Issues Noted
District Attorney	District Attorney Worker's Compensation Insurance Fraud Program District Attorney Automobile Insurance Fraud Program	2312	June 30, 2003	Reports issued October 31, 2003	None

**County of Orange Internal Audit Department
 Finding Summary for Cash Loss Reports Issued
 For the Period September 25, 2003 through December 3, 2003**

Dept./ Agency	Area of Review	Audit No.	Date of Loss/ Audit Review Period	Final Report Issued	Reported Internal Control Issues

Notes:

- No cash loss reports were issued since last AOC meeting.
- There is one cash loss (\$500) at the Sheriff-Coroner pending a review by Internal Audit. Review will be completed when staff becomes available.