



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

Audit Year 2003

Time Period Covered 1/1/03 through 12/31/03

Report Date 2/26/04

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	1,748	900	500	1,400	1,068	395	0	10	0	73	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	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	23	0	84	Done. Financial statement issued 9/12/03.	
(4) Treasury Funds Audit (Qtr ending 9/30/03)	2307	09/15/03	12/08/03			400		400	0	0	0	394	0	(6)	Done. Financial statement issued 12/8/03	
(5) Treasury Funds Audit (Qtr ending 12/31/03)	2308	12/09/03				60		60	0	0	0	106	0	46	Fieldwork in process.	
(6) Probation Audit - 2 YE 6/30/03 (due 1/31/04)	2309	06/04/03				1,600	(200)	1,400	0	145	495	859	0	99	Fieldwork complete. Draft report issued 12/10/03, waiting for final response.	
(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	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	0	0	(100)	Fieldwork to start 1/04.	
(9) DA Spousal Abuser Prosecution Grant - (6/30/03)	2311	11/14/03	12/30/03			160		160	0	0	0	134	0	(26)	Done. Financial statement issued 12/30/03.	
(10) DA Workers Comp / Auto Insurance Fraud Grant - (6/30/03)	2312	09/04/03	10/31/03			250		250	0	0	23	185	0	(42)	Done. Final report issued 10/31/03.	
(11) Auditing & Accounting Standards Update	2313	01/03/03	12/31/03			300	(110)	190	33	34	20	34	0	(69)	On-going assignment completed for 2003 Audit Plan.	
(12) Quarterly Treasury Compliance Reviews	2314	04/08/03	01/27/04			820		820	0	130	8	396	0	(286)	Done. 1st Qtr report issued 7/9/03. 2nd Qtr report issued 11/20/03. 3rd Qtr report issued 1/27/04.	
(13) Work Paper Close-Out & Final Report Issuance (2002 Audits)	2315	02/07/03	07/10/03			60		60	4	1	0	0	0	(55)	On-going assignment completed for 2002 Audit Plan.	
Subtotal				2,500	3,238	6,650	190	6,840	2,057	1,263	1,061	2,141	0	(318)		
Information Technology Audits																
(1) Technical Training - Data Mining/Analysis						700	(575)	125	0	0	0	0	0	(125)	On-going. Cross training has begun between the limited term position and the in-house auditor performing the on-going monthly routines. See next comment below.	
(2) CAATs - Monthly Routines	2317	01/02/03	12/31/03			600		600	34	39	40	483	0	(4)	On-going. The extra help person (see page 3 below) is now a limited term position. The limited term person will develop additional new routines in 2004. As developed, the in-house auditor will perform the new routines on a monthly basis.	
(3) Countywide - IT Self Assessment Program	2351	08/07/03	12/31/03			600	(400)	200	0	0	125	9	0	(66)	Done. The IT self assessment questionnaire was distributed to departments during the risk assessment meetings.	
(4) CAPS - A/C Disbursements / Laser Check Writing	2326	02/05/03	09/23/03			500		500	98	375	84	18	0	75	Done. Final report issued 9/23/03.	
(5) IWMD - Landfill (LIST) System Implementation Review	2327	02/13/03				0	600	600	52	172	94	314	0	32	The implementation was further delayed to January 12, 2004. Therefore, this project will be carried over to the 2004 audit plan for completion.	
(6) Clerk Recorder- Accounts Receivable System Implementation						500	(500)	0	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	0		
(8) System Implementation Reviews - (as requested)						500	(500)	0	0	0	0	0	0	0		
(9) IT General / Research	2336	02/05/03	12/31/03			0	100	100	20	31	7	36	0	(6)	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	0	(20)	Done. 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	0	5	Done. Final Report issued 3/27/03.	
(12) Reserve for Additional Audit Requests						850	(850)	0	0	0	0	0	0	0		
Subtotal				550	469	4,750	(2,575)	2,175	220	636	350	860	0	(109)		

Item 6

AOC Meeting 2/26/04



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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		
						Budget	Revisions	Budget	#1	#2	#3	#4	Hours	Hours			
Departmental Control Reviews (DCR)																	
(1) Com. Svc. Agency - Cash Disbursements (Rev. & Trust Fund)						800	(800)	0	0	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	0	53	Done. Final report issued 9/02/03.		
(3) Countywide - Purchasing Card Reviews	2346	07/10/03				800	(100)	700	0	3	233	399	0	(65)	Draft reports issued 12/12/03.		
(4) Child Support Services - Cash Receipts/Disbmnts/Trust Funds	2330	03/07/03	11/30/03			800		800	33	615	135	11	0	(6)	Done. Final report issued 11/21/03.		
(5) PA/PG Property Vault Control Review	2331	01/28/03	03/15/03			0	65	65	58	0	0	0	0	(7)	Done. Final report issued 3/3/03.		
(6) DCR Administration	2325	02/25/03	12/31/03			200	(140)	60	5	16	0	3	0	(36)	Administration of DCRs.		
(7) Follow-Ups and Post Follow-Ups	2322	01/03/03	12/31/03			1,000		1,000	202	103	441	113	0	(141)	On-going assignment. Four initial follow-up reviews completed (HCA/Animal Care Services, Sheriff-Coroner, Housing/Comm. Svcs., SSA); one post-follow-up review (Sheriff Court Operations - formerly Marshal) completed. Four post-follow-ups (two in County Counsel; two in CEO) in process.		
(8) Work Paper Close-Out & Final Report issuance (2002 Audits)	2323	01/06/03	09/30/03			40		40	24	3	6	0	0	(7)	Hours incurred to finalize/close-out assignments started in 2002 Audit Plan.		
(9) PDS - Fund 113 Review	2316	01/02/03	03/21/03			0	260	260	386	0	0	0	0	126	Done. Final report issued 2/27/03.		
(10) Budget Process Review	2342	04/21/03	09/30/03			0	200	200	0	167	40	1	0	8	Done. Final report issued 8/18/03.		
(11) CEO/HR Management Reclassification Process	2344	05/27/03	11/30/03			0	200	200	0	96	31	9	0	(64)	Done. Final report issued 9/12/03.		
(12) A/C Collections Process	2347	07/22/03	09/30/03			0	0	0	0	0	11	0	0	11	Postponed to 2004 Audit Plan.		
(13) H/C S Program Control Review	2349	07/22/03				0	800	800	0	0	313	420	0	(67)	Draft report issued 12/22/03.		
(14) Reserve for Additional Audit Requests						260	(260)	0	0	0	0	0	0	0	Hours transferred to assignment #2316 - PDS Fund 113 Review.		
Subtotal						0	0	0	4,700	325	5,025	1,114	1,537	1,223	956	0	(195)
Control Self Assessment (CSA)																	
(1) CSA / PDS	2332	03/06/03				600		600	4	15	16	705	0	140	All workshops have been conducted.		
Management															Workshop done, Workshop Summary issued, waiting for Action Plan.		
Building Inspection															Workshop done, Workshop Summary issued, waiting for Action Plan.		
Building Plan Check															Workshop done, Workshop Summary issued, waiting for Action Plan.		
Planning															Workshop done, Workshop Summary issued, waiting for Action Plan.		
(2) CSA / PFRD	2333	04/01/03	12/09/03			800	225	825	0	595	130	55	0	(45)	Done. Final report issued 12/9/03.		
Watershed & Coastal Resources															Workshop done, Action Plan received.		
Information & Technology Services															Workshop done, Action Plan received.		
The Permit Process															Workshop done, Action Plan received.		
(3) CSA / HCA	2334	03/27/03				600	(600)	0	0	18	0	0	0	18	Assignment postponed to 2004 Audit Plan.		
(4) CSA / IAD	2353					0	200	200	0	0	0	172	0	(28)	One workshop done, Workshop Summary issued. Action Plan in process.		
(5) CSA / Promotion and Orientation	2318	01/02/03	12/31/03			360	275	635	119	443	57	35	0	19	On-going assignment completed for 2003 Audit Plan.		
(6) Follow-Ups						80		80	0	0	0	0	0	(80)	No follow-ups have been required to date.		
(7) Work Paper Close-Out & Final Report issuance (2002 Audits)	2319	01/02/03	07/10/03			40		40	49	6	2	0	0	17	On-going assignment completed for 2002 Audit Plan.		
Subtotal						0	0	0	2,280	100	2,380	172	1,077	205	967	0	41



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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	
						Budget	Revisions	Budget	#1	#2	#3	#4	Hours	Hours		
Compliance																
(1) Administration of Limited Lease Revenue Reviews	2320	01/03/03	12/31/03			600		600	86	258	158	66	0	(32)	On-going assignment. See note 1 on page 3.	
(2) Prevailing Wage Reviews						100		100	0	0	0	0	0	(100)	Done. Final report issued 9/4/03 (for 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	12/31/03			40		40	61	8	0	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	0	45	Done. Final letter issued 7/18/03. Budget overrun because the statement had to be resubmitted twice.	
(5) PFRD / Dana Harbor Marina Inn - Limited Review	2329	03/11/03	01/09/04			0	450	450	18	363	80	4	0	15	Done. Final letter issued 1/9/04	
(6) Com. Svcs. Agency / Office on Aging Investigation	2337	04/07/03	05/31/03			0	60	60	0	51	0	0	0	(9)	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	0	9	Done. Both reports issued 5/28/03.	
(8) PFRD / So Cal Softball Assoc. - Limited Lease Review	2345	08/25/03	01/26/04			0	75	75	0	16	43	26	0	10	Done. Final letter issued 1/26/04	
(9) JWA / PCI - Limited Review of Parking Contract	2348	07/24/03	12/18/03			0	120	120	0	0	157	19	0	56	Done. Final letter issued 12/18/03.	
(10) HCA Subcontract Review	2350	08/04/03				0	40	40	0	0	67	24	0	51	Preliminary surveys being conducted at three health clinics.	
(11) PFRD / Bayshores Marina - Limited Lease Review	2352	11/12/03				0	150	150	0	0	0	93	0	(57)	Fieldwork at lessee began on December 10, 2003. Will carry-over the review to the 2004 audit plan.	
(12) Reserve for Additional Audit Requests						360	(360)	0	0	0	0	0	0	0		
Subtotal						0	0	1,100	835	1,935	217	998	505	232	0	17
Control Related & Other Assignments																
(1) Cash Losses	2301	01/03/03	12/31/03			200		200	11	34	3	11	0	(141)	On-going assignment. One cash loss (\$500) pending completion for Sheriff- Coroner.	
(2) Fraud Hotline	2302	01/02/03	12/31/03			120		120	40	32	17	54	0	23	On-going assignment completed for 2003 Audit Plan.	
(3) External Audit Reporting	2303	01/21/03	12/31/03			300		300	66	90	60	37	0	(47)	On-going assignment completed for 2003 Audit Plan.	
(4) Technical Assistance to Other Depts/Agencies	2304	01/28/03	12/31/03			300		300	20	18	7	64	0	(191)	On-going assignment completed for 2003 Audit Plan.	
(5) Risk Assessment	2335	03/12/03	12/31/03			0	1,125	1,125	10	240	137	707	0	(31)	Hours to perform IAD's annual risk assessment including meetings with each department. This also includes the IT risk assessment and inventory.	
Subtotal						0	0	920	1,125	2,045	147	414	224	873	0	(387)
Total Budget						3,150	3,707	20,400	0	20,400	3,927	5,925	3,568	6,029	0	(951)
Additional Coverage Provided By Consultants																
(1) Ltd Reviews of Lease Revenue - Moreland & Assoc.						400		400	0	280	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	228	0	(130)	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 completed certification of survey results for audit #2344 on pg. 1 above.	
(6) HR/Reclassification Review - Jefferson Wells		05/31/03	08/20/03			N/A									Consultants completed assistance on audit #2344 on pg 1 above.	
(7) HR/Reclassification Review - Extra Help		05/31/03	08/20/03			120				100			0	0	Consultant completed assistance on audit #2344 on pg 1 above.	
Total Contract Audit Resources						0	0	520	1,400	1,800	298	840	264	228	0	(170)

Note 1:
(for audit #2320 above)
FY 02-03: 5 reviews scheduled. 1 review canceled by JWA. Final letter issued for 3 review. Draft issued - awaiting response for 1 review; extension granted to the department. Contract auditors performed 3 reviews and in-house staff performed 1 review. Also, in-house staff also worked on and completed 2 of 3 the contract reviews because of the issues identified by the review.
FY 01-02: 15 reviews. Final letter issued for 9, letters in process for 5. Contract auditors performed 12 of the reviews and in-house staff performed 3 of the reviews.