

**County of Orange Internal Audit Department
Findings Summary for Attestation Services & Mandates Issued
For the Period of December 4, 2003 through February 25, 2004**

| Agency | Review on | Audit No. | Audit Period | Final Report Issued | Internal Control and Compliance Issues Noted |
|-------------------------|--|------------------|----------------------------------|----------------------------------|---|
| District Attorney | District Attorney Spousal Abuser Prosecution Program | 2311 | June 30, 2003 | Reports issued December 30, 2003 | None |
| Treasurer-Tax Collector | Review of the Statement of Assets Held by the County Treasury as of September 30, 2003 | 2307 | September 30, 2003 | Report issued December 8, 2003 | None |
| Treasurer-Tax Collector | Agreed-upon Procedures for Portfolio Compliance Monitoring of the County Treasury | 2314 | Quarter Ended September 30, 2003 | Report issued January 27, 2004 | None |

**County of Orange Internal Audit Department
 Finding Summary for Cash Loss Reports Issued
 For the Period December 4, 2003 through February 26, 2004**

| Dept./ Agency | Area of Review | Audit No. | Date of Loss/ Audit Review Period | Final Report Issued | Reported Internal Control Issues |
|-----------------------------|-----------------------------------|------------------|--|----------------------------|--|
| Sheriff-Coroner – Main Jail | Cashiering – Bail and Bond Monies | 2301 - 09 | Date of Loss: 5/6/03 Cash Loss Review: As of Jan. '04 | 2/5/04 | The Sheriff-Coroner took adequate corrective measures to minimize the risk of future losses involving bail deposits. |

Note:

- The Auditor-Controller has reported no new cash losses since the last AOC meeting.

**County of Orange Internal Audit Department
 Finding Summary for Departmental Control Reviews
 For the Period December 4, 2003 through February 26, 2004**

| Dept./Agency | Process Review | Audit No. | Audit Period | Final Report Issued | Reported Internal Control Issues |
|---------------------|-----------------------|------------------|---------------------|----------------------------|---|
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Notes:
 No Departmental Control Reviews (DCRs) were issued as final reports since the last Audit Oversight Committee meeting on December 3, 2003.

Draft reports on two DCRs were issued in December 2003: [Purchasing Card Review (#2346) and Housing & Community Services' Disbursements and Revolving Funds (#2349)]. Exit meetings were held for these DCRs in January '04 and fieldwork was extended in February '04.

**County of Orange Internal Audit Department
 Summary Report on DCR Follow-Up Reviews Issued
 For the Period December 4, 2003 through February 26, 2004**

| Dept./ Agency | Process Review | Audit No. | Original Report Issued | Reported Internal Control Issues | Status on Corrective Actions | Follow-Up Report Issued |
|-------------------------|---|------------------|--|--|--|--------------------------------|
| Grand Jury | Third Follow-Up: Revolving Fund | 2322 | DCR: 9/1/00 Initial Follow-Up: 3/14/01 Second Follow-Up: 9/26/02 | I. Accountability and Documentation (Stamping invoices, receipts as "Paid") | I. Implemented | 1/6/04 |
| County Counsel | Third Follow-Up: Cash Receipts and Revolving Funds | 2322 | DCR: 11/1/00 Initial Follow-Up: 9/10/01 Second Follow-Up: 9/19/02 | I. Timely Deposits/Timely Transfer of Payments II. Handwritten Receipts III. Supervisory Reviews and Approvals IV. Areas of Non-Compliance with CAP No. 2 | I. Implemented II. Implemented III. Implemented IV. Implemented | 2/22/04 |
| County Executive Office | Third Follow-Up: Cash Receipts | 2322 | DCR: 3/14/01 Initial Follow-Up: 5/16/02 Second Follow-Up: 3/27/03 | I. Physical Safeguards (timely deposit of receipts) | I. Implemented | 2/27/04 |
| County Executive Office | Third Follow-Up: Revolving Funds | 2322 | DCR: 3/14/01 Initial Follow-Up: 3/7/02 Second Follow-Up: 3/27/03 | I. Bank and Fund Reconciliations (CEO/IT) | I. Implemented | 2/27/04 |