

EXTERNAL AUDIT ACTIVITY
Quarterly Status Report
4th Quarter FY 03-04

Pursuant to Audit Oversight Committee Administrative Procedure Number 2, Reporting on External Audits, County Departments/ Agencies governed by the Board of Supervisors are required to notify the Internal Audit Director of all third party audit activity. The procedure was established to keep the Audit Oversight Committee informed of all third party audits being performed and any significant findings identified.

The schedule below identifies the status of external audits as of 6/30/04, as reported to us by the Departments/Agencies. The schedule also includes any significant findings noted as a result of the external audits.

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 6/30/04	Significant Findings
Assessor	State Board of Equalization	All Assessment Practices	Every 5 Years	1999	Compliance with legal requirements and sampling of property valuation data.	Planned, but not started.	State Board of Equalization
Auditor-Controller		<u>Financial Reporting</u>					
	Macias, Gini & Company LLP	Comprehensive Annual Financial Report	FYE 6/30/04 Annually	FYE 6/30/03	All Funds, GAAP Compliance & financial	In progress.	
	Macias, Gini & Company LLP	Single Audit Report	FYE 6/30/04 Annually	FYE 6/30/03	OMB A-133 Expenditures of Federal Assistance	In progress.	
	Macias, Gini & Company LLP	OCJP Programs	FYE 6/30/04 Annually	FYE 6/30/03	In accordance with OCJP Grant Audit Programs	In progress. (This audit is also noted below under District Attorney & Public Defender.)	
	Macias, Gini & Company LLP	Tobacco Settlement Revenue (TSR) Fund	FYE 6/30/04	FYE 6/30/03	Agreed upon procedures	In progress.	
	State Controller's Office (SCO)	Absentee Ballots Ch. 77/78 (Registrar of Voters)	FY 01-02, 02-03	First Time	SB90 Mandated Costs Parameters & Guidelines	In progress. Exit conference held 7/20/04. Waiting for draft report. (This audit also appears below under the Registrar of Voters.)	Unallowable costs were offset by unclaimed allowable costs. Registrar will file amended claims to recover additional allowable costs.

Item 7
AOC Meeting 10/6/04

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 6/30/04	Significant Findings
Auditor-Controller (Cont'd.)	State Controller's Office	Sexually Violent Predators-SB90 mandate audit (Consolidated claims include costs for Public Defender, District Attorney & Sheriff.)	FY 00-01, 01-02, and 02-03	First time.	SB90 Mandated Costs Parameters and Guidelines	In process. Entrance conference held 6/22/04 between SCO, Public Defender, Sheriff & A-C staff. (Audit also noted below under Public Defender and Sheriff.)	
		<u>H&CSD Accounting</u>					
		No audits in progress.					
		<u>Tax Unit</u>					
	State Controller's Office Division of Audits	Property Tax Apportionment & Allocation Systems	7/1/99 - 6/30/02 Tri-annual	7/1/96 - 6/30/99	Property Tax Apportionment and Allocation Systems	Exit conference held in January 2003. Waiting for draft report.	Finding regarding Supplemental Costs.
	Macias, Gini & Company LLP	Teeter Agreed Upon Procedures Audit	FYE 6/30/04 Annually	FYE 6/30/03	Agreed upon procedures per Teeter bond documents.	Fieldwork in progress. Final report expected by 10/31/04.	
		<u>Collections</u>					
	State of California	Trial Court.	7/1/98 - 6/30/03	December 1999	Court Revenues	Final report is in process. Audit is still being reviewed by the State.	
		<u>CEO/Public Finance Accounting</u>					
	Macias, Gini & Company LLP	Special Financing Authority (Teeter Prog.)	FYE 6/30/04 Annually	FYE 6/30/03	Full financial audit of the operations of the Special Financing Authority for the 03-04 fiscal year.	In progress.	
Child Support Services	Macias, Gini & Co., LLP	Child Support Enforcement Program	Every 3 yrs. FYE 6/30/04	FYE 6/30/01	Part of Single Audit. To ensure compliance with Child Support Program requirements.	In progress.	
	Federal Auditor Glen Branson	Data Reliability – Case Information and Reporting on CS157 Report	Annually	3/9/04	To ensure accuracy of data in the computer system and accuracy of the Federal/Annual State Statistical Reports (CS157).	Planned, but not started.	
	DCSS	Annual Performance Review	Annually	9/30/03	To ensure compliance with state and federal program regulations.	Planned, but not started.	

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 6/30/04	Significant Findings
Child Support Services (Cont'd.)	Macias, Gini & Co., LLP	County Single Audit – Federal Programs	Every 3 years.	2001 (Prior audit 1998)	To ensure compliance with Child Support Program requirements.	Planned, but not started.	
Clerk of the Board of Supervisors	No audits in progress.						
County Clerk- Recorder	No audits in progress.						
County Counsel	No audits in progress.						
County Executive Office	Macias, Gini & Co., LLP	Special Financing Authority (Teeter Program)	FY 2002/03	6/30/03	Full financial audit of the operations of the Special Financing Authority of the 2002/03 fiscal year.	Completed.	None.
	State of California	Trial Court and other areas.	Possibly 7/1/98 - 6/30/03	Possibly December 1999	Court Revenues	Waiting for final report.	
District Attorney	Kenneth M. Landon	SB 90 Mandate: Sexually Violent Predators	2001, 2002, 2003 (randomly)	N/A	Compliance with all aspects of the SB 90 parameters and guidelines in preparation and submission of claims.	In progress.	
	State Controller	AB 1913 – School Mobile Assessment Resource Team Prog.	Unknown	N/A	Program is administered by the Probation Dept. Grant Award Period:7/1/03 - 6/30/04	Planned, but not started.	
	State Controller	AB 1913 – Truancy Response Team Prog.	Unknown	N/A	Program is administered by the Probation Dept. Grant Award Period:7/1/03 - 6/30/04	Planned, but not started.	
	Macias, Gini & Co., LLP	CALGANG Enhancement Project GV 02 01 0300	7/1/03- 6/30/04 Annually	New Program	Program Audit per State OHS/OES' requirement. Grant Award Period: 7/1/03 - 6/30/04	Planned, but not started.	
	Macias, Gini & Co., LLP	C-FIC Anti-Money Laundering Grant Program, Grant No. 2001 DD BX 0073	7/1/03- 6/30/04 Annually	12/03 (Single Audit)	Program Audit per Federal requirement. Grant Award Period: 1/1/02 - 9/30/04	Planned, but not started.	

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 6/30/04	Significant Findings
District Attorney (Cont'd.)	Macias, Gini & Co., LLP	COPS Technology, Grant No. 2002 CK WX 0038	7/1/03- 6/30/04 Annually	N/A (New Program) (Covered by Single Audit)	Program Audit per Federal requirement. Grant award period: 10/1/01-3/31/04.	Planned, but not started.	
	Macias, Gini & Co., LLP	Community Pride Reclaimed (CPR), Grant No. GV 01 01 7208	7/1/03- 6/30/04 Annually	N/A	Program Audit per State OH/OES' requirement. (Grant is administered by La Habra Police Dept.) Grant Award Period: 7/1/03 - 6/30/04.	Planned, but not started.	
	Macias, Gini & Co., LLP	Community United for Fullerton Safety (CUFFS), Grant No. GV 01 01 1765	7/1/03- 6/30/04 Annually	N/A	Program Audit per State OHS/OES' requirement. (Grant is administered by Fullerton Police Dept.) Grant Award Period: 7/1/03 - 6/30/04	Planned, but not started.	
	Macias, Gini & Co., LLP	Domestic Violence Reduction Team, Grant No. 2002 WE BX 0011	7/1/03- 6/30/04 Annually	N/A (New Program) (Covered by Single Audit)	Program Audit per Federal requirement. (Grant is administered by Westminster Police Department.) Grant Award Period: 9/1/02-8/31/04.	Planned, but not started.	
	Macias, Gini & Co., LLP	Educational Services, Grant No. PR 01 A1 0300.	7/1/03- 6/30/04 Annually	N/A (New Program) (Covered by Single Audit)	Program Audit per State OCJP's requirement. (Pass-through monies.) Grant Award Period: 7/1/01 - 6/30/04	Planned, but not started.	
	Macias, Gini & Co., LLP	High Tech Crime, Grant No. PR 01 01 0300.	7/1/03- 6/30/04 Annually	N/A (New Program) (Covered by Single Audit)	Program Audit per State OCJP's requirement. (Pass through monies.) Grant Award Period: 7/1/01- 6/30/04.	Planned, but not started.	
	Macias, Gini & Co., LLP	Juvenile Offender Accountability Prog. (JAIBG). Grant No. IP 02 B1 0300	7/1/03- 6/30/04 Annually	12/03 Single Audit	Program Audit per Federal requirement. Grant Award Period: 6/30/03-6/29/04.	Planned, but not started.	
	Macias, Gini & Co., LLP	Orange County Methamphetamine Lab-Investigation, Grant No. DC 03 16 0300.	7/1/03- 6/30/04 Annually	12/03 Single Audit	Program Audit per Federal Requirement. (Grant is administered by Sheriff Dept.) Grant Award Period: 7/1/03-6/30/04.	Planned, but not started.	
	Macias, Gini & Co., LLP	Strategies in Community Prosecution. Grant No. 2001-PP-CX-0014.	7/1/03- 6/30/04 Annually	12/03 Single Audit	Program Audit per Federal Requirement. Grant Award Period: 1/1/02-12/31/03.	Planned, but not started.	

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 6/30/04	Significant Findings
District Attorney (Cont'd.)	Macias, Gini & Co., LLP	Trackers, Grant No. PR 01 B1 0300	7/1/03- 6/30/04 Annually	N/A (New Program) (Covered by Single Audit)	Program Audit per State OCJP's requirement. (Pass through monies.) Grant Award Period: 7/1/01- 6/30/04.	Planned, but not started.	
	Macias, Gini & Co., LLP	Vertical Prosecution Program (MNVP, CCPP, CAVP, SRVP), Grant No. VP 03 01 0300	7/1/03- 6/30/04 Annually	11/03	Program Audit per State OHS/OES' requirement. Grant Award Period: 7/1/03-6/30/04.	Planned, but not started.	
Health Care Agency		Behavioral Health					
	State Dept. of Mental Health	Annual Review Protocol for Consolidated Specialty Mental Health Services and Other Funded Services	2000-01 Annually	2000	Program/financial review	Audit completed. Waiting for draft report.	
	State Dept. of Mental Health	Annual Review Protocol for Consolidated Specialty Mental Health Services and Other Funded Services	2001-02 Annually	2001	Program/financial review	Audit completed. Waiting for draft report.	
	State Controller's Office	SB90 Handicapped & Disabled Students	1997-98 1998-99	N/A	Program Review	Final report received on January 2, 2003.	Remaining disallowances total approximately \$1.8 million. County is still disputing these disallowances. Legislation (SB 1058) was passed in 10/03 that will prohibit the SCO from reducing the federal funds being allocated to the County in FY 03-04 (through the Department of Education) by the amount of the audit.
	State Department of Mental Health (DMH)	Short-Doyle Medi-Cal Cost Report	1998-1999 Annually	2003	Cost Report Audit	State DMH issued the final audit report on 2/25/04.	Audit findings totaled \$1,976,900. The audit is still pending. HCA appealed the findings and the Informal Hearing took place on 8/12/04. The County and State agreed to work together to come to some amicable resolution by 11/15/04. HCA is currently working with the State DMH auditor to resolve the audit findings. The contact for this audit is Denise Steckler, Claim & Financial Reporting Manager, HCA Accounting at 714/834-7407.

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 6/30/04	Significant Findings
Health Care Agency (Cont'd.)	Conrad & Associates	Mentally Ill Offender Crime Reduction (MIOCR)	FY 1999- 2003	Unknown	Financial Review	Audit complete.	None.
	State Dept. of Mental Health	Annual Review Protocol for Consolidated Specialty Mental Health Services and Other Funded Services	2003-04 Annually	2003	Program/financial review	Planned, but not started.	
	State Dept. of Mental Health	Short-Doyle Medi-Cal Cost Report	1999-2000 Annually	2003	Program Review	Planned, but not started.	
	State Dept. of Mental Health	Short-Doyle Medi-Cal Cost Report	1997-1998 Annually	2002	Cost Report Audit	Audit report issued May 5, 2003.	Informal Hearing with DHS was held on 10/8/03. Agreement on all but one adjustment was reached. The County submitted to the auditors a schedule documenting our MH 1984 Cost Report schedule. Per a phone call from the State auditors in February, they have accepted all documentation and accepted the entire cost report as submitted. However, the Position Paper has not been received, nor have the funds from the State been returned. Another email was sent to the auditors on 4/14/04 requesting a copy of the letter.
	HHS Office of the Inspector General	Medicare Billing for HCA-Behavioral Health.	1/1/95 to 12/31/97	None	Medicare billing practices and eligibility for payment reimbursement.	Audit in progress.	
	Macias, Gini & Company	Alcohol and Drug Abuse Program Cost Report	FYE 6/30/04	FYE 6/30/01	For Single Audit.	Auditors doing fieldwork. Documents were provided to auditors in June.	
		CEO					
	Macias, Gini & Company	Tobacco Settlement Revenue (TSR) COCCC Subrecipient	FYE 6/30/03	FY 1/2002- 4/2003	Financial Review – Agreed Upon Procedures.	In progress. (Note: Dept. incorrectly recorded this audit as complete in 3 rd Qtr. ended 3/31/04.)	
	Macias, Gini & Company	Tobacco Settlement Revenue (TSR) COCCC Subrecipient	FYE 6/30/04 Annual	FYE 6/30/03	Financial Review – Agreed Upon Procedures. (Part of “all funds” audit contract.)	Planned, but not started.	

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 6/30/04	Significant Findings
Health Care Agency (Cont'd.)		<u>Environmental Health, Regulatory Health</u>					
	Special Audits Bureau of the State Controller's Office Division of Audits	Local Oversight Program (LOP)	7/1/01- 6/30/04	Unknown	Obtain reasonable assurance that costs claimed are allowable for reimbursement. Transactions are examined on a test basis to support the amounts claimed.	Planned, but not started.	
		<u>Public Health</u>					
	California Family Health Council, Inc. (CFHC)	Title X Family Planning	Unknown	2000	Program and Financial Review.	Audit completed. Received review response; closed file as "satisfactory."	No findings other than a recommendation to set up a separate job number to pick up Title X Expenditures. HCA set up a job number for the areas that are 100% claimable under Title X.
	Department of Health Services	Women, Infants and Children Program (WIC)	FY 2002- 2004	Unknown	Program Audit Only	Have not received final audit report.	HCA verbally told there were two findings: 1) Review with staff proper documentation regarding the drug question that is in the Integrated Statewide Information System (ISIS). Staff needs to specifically ask what is in ISIS. It is the database used to conduct WIC business. 2) Review with staff proper documentation regarding Notice of Action issued to participants being disqualified.
	Macias, Gini & Company	Women, Infants and Children Program (WIC)	FYE 6/30/04	FYE 6/30/01	For Single Audit.	Auditors doing fieldwork. Documents provided to auditors in June.	
	Department of Health Services	Medi-Cal Audit of the MCH Program	FY 2002- 2003	Over 10 years.	Program and financial review.	Audit completed. Waiting for exit conference.	
	Office of Inspector General	CHDP and CCS (CA Children's Services)	FY 2003- 2004	Unknown	Program review of Skilled Professional Medical Personnel (SPMP)	Planned, but not started.	
Housing and Community Services Department		<u>Orange County Housing Authority</u>					
	Macias, Gini & Company LLP	Orange County Housing Authority	FY 2003/04 Annually	FY 2002/03	Financial Review (Agreed upon procedures. Audit of Financial Data Schedules of OCHA for Housing Choice Vouchers & Section 8 Programs.)	In progress.	

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 6/30/04	Significant Findings
Housing and Community Services Department (Cont'd.)	HUD-Office of Inspector General	SHP Grant No. CA 16B802006 – Continuum of Care Coalition (Mercy House Lead Agency)	5/14/99 to 10/31/00			Report issued 5/9/01. Contact person stated this audit has not been finalized.	HCS sent a letter to HUD dated 11/19/01 disagreeing and appealing with HUD's proposed corrective action for 7 of 13 audit findings. When HCS Accounting and Program Staff met with HUD on 03/15/01, HUD suggested the agency prepare another letter requesting "forgiveness" of certain items. A letter was prepared by HCS staff and submitted to HUD on 4/8/02. The agency is awaiting a reply from HUD. HUD-LA finally responded with a request for payment in November 2002. In February 2003, HCS responded with disagreement toward their finding and request. HUD-LA suggested an alternative to repayment, and is allowing HCS to show Local Funds dollars used in same program year as the grant in question and used for Sinclair, eligible Supportive Housing Program activities to offset repayment.
	Macias, Gini & Company LLP	Section 8 Cluster Type A Program	FYE 6/30/04 Annually	FY 02/03	Part of Single Audit	In progress.	
		<u>Special Programs Administration</u>					
	Macias, Gini & Company LLP	Workforce Investment Act	FYE 6/30/04	FYE 6/30/01	Part of Single Audit	In progress.	
	Employment Development Dept.	Workforce Investment Act	FY 2004/05	FY 2002/03	Program and Fiscal Monitoring.	Fieldwork completed. No report issued yet.	None.
		<u>Office on Aging</u>					
		No audits in progress.					
		<u>Community Advocacy Division</u>					
	Macias, Gini & Company LLP	Community Development Block Grant (CDBG)	FY 2003/04	FY 2001/02	Single Audit	In progress.	
	Macias, Gini & Company LLP	Orange County Development Agency	FY 2003/04	FY 2002/03	Financial Statements and Compliance	In progress.	

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 6/30/04	Significant Findings
Human Resources		<u>Human Resources</u>					
	Cooperative Personnel Svc. – Merit Systems Svcs. (CPS)	Recruiting Classification EEO	Periodic	2003	Compare HR operations against State Merit System rules.	5/11/04. Received formal compliance review report with intent to prepare response.	In general compliance with ALMS standards as stated in LAPS, Chapter 1; Merit System Selection Rules and Appeal Procedures need to be updated.
		<u>Employee Relations</u>					
	Cooperative Personnel Svc. – Merit Systems Svcs. (CPS)	Training Performance Management	Periodic	2003	Compare HR operations against State Merit System rules.	5/11/04. Received formal compliance review report with intent to prepare response.	In general compliance with ALMS standards as stated in LAPS, Chapter 1; Merit System Selection Rules and Appeal Procedures need to be updated.
Integrated Waste Management	Macias, Gini & Co., LLP	IWMD Financial Statements	FYE 6/30/04 Annually	FYE 6/30/03	Financial and compliance.	In progress.	
Internal Audit Department	Thompson, Cobb, Bazilio & Associates	Internal Audit Department's (IAD's) quality assurance program (i.e., self assessments, annual risk assessments, audit manual, and policies and procedures, etc.)	3-year period ended 12/31/03. Every 3 years.	2001 (for the years 1999 and 2000)	Quality and credibility of IAD's work and compliance with the Standards for the Professional Practice of Internal Auditing and the Government Auditing Standards.	Report issued 8/31/04.	No findings. Auditors reported IAD to be fully compliant with professional standards. IAD also received praise for their highly professional, certificated staff and the excellent skills and experience demonstrated in their audit work papers.
John Wayne Airport	Macias, Gini & Co., LLP	JWA Financial Statements	FY 2003/04 Annually	FYE 6/30/03	Financial and compliance.	In progress.	
	Macias, Gini & Co., LLP	Airport Improvement Program, Homeland Security (Federal Financial Assistance)	FY 2003/04	FYE 6/30/03	Part of Single Audit.	Planned, but not started.	
Orange County Public Library	No audits in progress.						
Probation	California Dept. of State Controller	Accounting	4 Years	Summer 1999	Money due State of California	Audit in progress.	
	California Office of Emergency Services (CA OES)	Substance Abuse Education Recognition & Intervention Program (a.k.a., ASERT Program) Program/Claiming	1 Year	Spring 2004	Program and financial reporting.	Complete.	None.

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 6/30/04	Significant Findings
Public Defender	State Controller's Office	Sexually Violent Predator	FY 00-01 to FY 02-03	First audit.	Reimbursement claims (3 years).	In progress.	
	Office of Criminal Justice Planning	OCJP Grant #V102010300	8/1/02 – 12/31/03	1/30/04 by Macias & Gini	Schedule of Grant Costs Claimed and Accepted.	Planned, but not started.	
Resources and Development Management Department	Air & Water Quality Management District	Air & Water Quality Fund 140	Periodically		Compliance and financial.	Planned, but not started.	
	Caltrans (John Warrick)	Dave Dixon Memorial Materials Lab	Ongoing	N/A	Lab and Staff Qualifications.	Ongoing	
	State Parks and Recreation	ADA Improvements	Audits associated with each specific allocation.	N/A	Prop. 12 Fund use.	Completed.	No findings.
	State Controller	Road Fund Highway Users Tax	2002/2003 Biennial	FY 97-98	Financial and compliance.	In progress.	
	Thompson, Cobb, Bazilio & Assoc.	Transportation Development Act Article 3 Program	Annually	FY 1999- 2000 & 2000-01	Financial and compliance.	Planned, but not started.	
Registrar of Voters	Secretary of State	SB90 Mandate- Absentee Ballots	2001-2002 2002-2003	First Time	Absentee Reimbursement Claim.	Done. Waiting for audit report.	Adjusted Productive Hourly Rate, ICRP Rate. (Included 15 minutes for morning and afternoon break times for non- productive hours and this was disallowed by State. For ICRP, Maximus (preparers for department's ICRP) used wrong CWCAP and wrong direct and indirect cost. We also understated Salaries on FY 2002/2003 which was brought to the State Auditor's attention. An amended claim must be filed by December 31, 2004. The State owes Registrar of Voters an additional \$176,869.00 on FY 2002/03 claim. For FY 2001/02, Registrar owes the State \$5,925.)
	Macias, Gini & Co., LLP	Help America Vote Act Fund and Voter Modernization Board Fund (a.k.a. Election Reform Program)	FYE 6/30/04	New Program	Disbursement of Funds, Expenditures. Part of Single Audit.	In progress.	

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 6/30/04	Significant Findings
Sheriff-Coroner	KPMG	RNSP	1/1/01- 12/31/02	N/A	Compliance audit.	Audit completed in June 2004. Waiting for the issuance of the audit report.	
	State Controller's Office	SB90 Claim for Housing Sexually Violent Predators.	7/1/00- 6/30/03	N/A	Grant compliance audit.	Fieldwork in progress.	
	LA-HIDTA	RNSP	1/1/02 - 12/31/02	11/02	Program review of HIDTA grant.	Audit performed in 8/04. Waiting for audit report.	
	Conrad & Associates, LLP	Sheriff's Advisory Council	10/01/01- 9/30/02 & 10/1/02- 9/30/03		Financial Statements	Fieldwork in progress.	
	Macias, Gini & Co., LLP	Homeland Security Grant	FYE 6/30/04	New Program	Part of Single Audit	In progress.	
	Macias, Gini & Co., LLP	CA Cold Hit Program	FYE 6/30/04 Annually	FYE 6/30/03	Expenditures and compliance with the Grant.	Have not started	
	Macias, Gini & Co., LLP	Local Forensic Lab Improvement Program	FYE 6/30/04 Annually	FYE 6/30/03	Expenditures and compliance with the Grant.	Have not started	
	Macias, Gini & Co., LLP	Regional Law Enforcement Training Center	FYE 6/30/04 Annually	FYE 6/30/03	Expenditures and compliance with the Grant.	Have not started	
	Conrad & Associates, LLP	Drug Use is Life Abuse (fund of Orange County Sheriff's Advisory Council)	10/1/03 – 9/30/04	1/04	Financial Statements.	Planned, but not started.	
	Los Angeles High Intensity Drug Trafficking Agency (LA- HIDTA)	Regional Narcotics Suppression Program (RNSP)	1/1/03 – 12/31/03; annually	1/02	Program review of HIDTA grant.	Planned, but not started.	
Social Services Agency		Financial & Administration					
	Social Security Administration	Interim Assistance Reimbursement Program	November 2003		Desk audit of the County's participation in the IAR program.	Report issued on 6/10/04. Final report sent to Health Care Agency.	The only finding in the report was that in one of two cases tested, SSA Form L8125 was routed to the appropriate staff in six days rather than within the required five days. Current procedures are sufficient and the identified delay was beyond the Agency's control. Four of the six days were holidays or weekend days and SSA did not receive the form in the mail until six days after it was dated.

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 6/30/04	Significant Findings
Social Services Agency (Cont'd.)	CA Dept. of Social Svcs./ Children's Svcs. Operations Bureau (Formerly reported auditor to be Dept. of Health and Human Svcs.)	Foster Care Relative Placement (also reported under Children and Family Services)	1/1/03 - 6/30/03		Desk audit of procedures for determining eligibility and financial information in the monthly Foster Care Assistance Claim for children placed with relatives. Provided financial information and program staff provided eligibility information for the audit.	Report issued 12/19/03.	SSA was notified in February that the State believes that approximately 60 children funded by this program in 2003 are not eligible. SSA is currently working with program staff to adjust the March Assistance Claim to deduct this over funded amount. The approximate impact to the County is Federal/State Revenue loss of \$175,000.
		<u>Children & Family Services</u>					
	Judicial Council of California Administrative Office of Courts	Review of Dependency Files for Title IV – E compliance.	May 2004		Review Title IV-E Foster Care Program.	Auditor met with Judge Hutson, Juvenile Court Administrators and Children and Family Services staff to review and discuss Court files. Report issued 7/13/04.	Recommendations were made to include compliance with Title IV-E program (i.e., revise post permanency placement finding to include a finding that the child's placement is necessary and appropriate; state clearly reasonable efforts made by Agency to return child to a safe home and finalize permanent placement, etc.)
	Juvenile Justice Commission	Orangewood Children's Home (OCH)	Annual Inspection – Projected for 10/04	2003	Announced inspection. A review of the facility, policies, and operational procedures.	Planned, but not started.	
	Juvenile Justice Commission	Orangewood Children's Home (OCH)	Annual Inspection – Projected for 4/05	2004	Unannounced inspection. This usually involves an unescorted walk-through of the facility.	Planned, but not started.	
	Community Care Licensing	Orangewood Children's Home (OCH)	Annual Inspection – Projected for 7/04	2003	Unannounced walk-through of facility. Inspection of youth records and personnel training records.	Planned, but not started.	
	Department of Health Services	Orangewood Children's Home (OCH)	Annual Inspection – Projected for 10/04	2003	Unannounced inspection of the OCH Medical Unit.	Planned, but not started.	
	Orange County Health Care Agency	Orangewood Children's Home (OCH)	Annual Inspection – Projected for 11/04	2003	Unannounced walk-through of facility to monitor health issues, food services, refrigeration, lighting, etc.	Planned, but not started.	
	City of Orange Fire Department	Orangewood Children's Home (OCH)	Annual Inspection – Projected for 2/05	2004	Unannounced fire/safety inspection.	Planned, but not started.	

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 6/30/04	Significant Findings
Social Services Agency (Cont'd.)	CA Dept. of Social Services	Adoption and Foster Care Analysis and reporting System (AFCARS)	6/04	As required.	AFCARS is a Federal tracking system to record family identifiers, and child placement identifiers, etc. Four Orange County cases have been selected for compliance review.	Planned, but not started.	
		<u>Adult Services & Assistance Programs</u>					
	California Bureau of State Audits	Medi-Cal Federal Compliance Review	10/28/03		Federal review of two Department of Health Services Quality Control case reviews.	Results pending as of July 2004.	
	Dept. of Health Services	Medi-Cal Payment Accuracy Measurement project.	April 2004 - May 2004		Compliance review. 100 randomly selected cases will be reviewed: 50 for Medi-Cal Fee for service cases and 50 Medi- Cal Managed Care cases.	In process.	
	State Department of Social Services	Food Stamps	9/04	5/94	Review compliance for Food Stamp case processing.	Planned, but not started.	
	State Department of Social Services	Medi-Cal	6/04	N/A	California Health and Disability Prevention (CHDP) Gateway compliance for Medi-Cal case processing.	Planned, but not started.	
	CA Dept. of Aging & Dept. of Health Services	Multipurpose Senior Services Program (MSSP)	11/02 – 11/04 Every 2 yrs.	11/02	Program compliance.	Planned, but not started.	
		<u>Program Integrity</u>					
	CDSS Civil Rights Bureau	Social Services Agency	August 2003		Compliance	Report issued 6/25/04.	Findings and corrective actions from 8/03 Compliance Review received by SSA on 7/1/04 falls in two areas: dissemination of information and facility accessibility.
		<u>Human Resources</u>					
	Cooperative Personnel Service	Human Resources Policies and Procedures	September 2003	2 years ago	Review of policies and procedures.	This audit is listed under the Human Resources Dept. also. For current audit status and future status, please see audit under Human Resources Department.	

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 6/30/04	Significant Findings
Social Services Agency (Cont'd.)		<u>Family Self- Sufficiency</u>					
	Berkeley Policy Associates	CalWORKs—60 Month Time Limits Study	Fall 2003 thru Fall 2005.		CalWorks – 60 Mos. Time Limits Study to evaluate: Participant understanding of time limits (TL); Participant preparation prior to TL; Characteristics of TL participants; Effects of TL on families; County preparation and implementation of TL; Effects on CalWORKs caseload; and Effects on Child Welfare Outcomes.	Pending.	
Treasurer-Tax Collector	To be determined through RFP process in Fall 2004	SB 866 Compliance	Annual & Quarterly Review 12/31/04, 3/31/05, 6/30/05, 9/30/05, 12/31/05		Perform a compliance attestation examination of the County Treasury's compliance with the requirements presented in the CA Gov. Code (GC) Sections 27130 through 27137 and related provisions of the Orange County Treasurer Investment Policy Statement for the Treasury Funds.	Planned, but not started.	