

**County of Orange Internal Audit Department
Calendar Year **DRAFT** 2005 Audit Plan**

<u>Audit Name</u>	<u>Audit #</u>	<u>Budgeted Hours</u>
FINANCIAL AUDITS & MANDATES (FAM)		
(Note: Follow-up of audit findings are done during the next audit.)		
1 Treasury Funds Audit - 12/31/04 (carry over)		1,200
2 Treasury Funds Audit - 3/31/05		275
3 Treasury Funds Audit - 6/30/05		275
4 Treasury Funds Audit - 9/30/05		275
5 Treasury Funds Audit - 12/31/05		100
6 Probation Audit - 2 YE 6/30/05		750
7 Tax Redemption Audit - 3 YE 6/30/05		900
8 Annual Treasury Investment Compliance Audit - YE 12/31/04		0
9 Quarterly Treasury Compliance Reviews		0
10 DA Spousal Abuser Prosecution Grant - 6/30/05		160
11 DA Workers Comp/Auto Insurance Fraud Grant - 6/30/05		250
12 Auditing & Accounting Standards Update		200
13 Work Paper Close-Out & Final Report Issuance (audits from 2004 plan)		50
	Subtotal	4,435
INFORMATION TECHNOLOGY AUDITS (IT)		
1 CAATs - Monthly Analysis of Certain Disbursement and Payroll Data		600
2 A-C - IT Component of Collections Process DCR - carryover from 2004	2464	250
3 CAPS - Integrated Procurement & Payables Processing Pilot at IWMD		600
4 Assist on IT Component of 12/31/04 TFA		100
5 <u>Review of System Implementation - one of the below:</u>		600
- HCA - Assist on limited aspects of the Cerner/Billing System to be determined		
- HCS - Review of new system for Housing Assistance Payments (HAPPY)		
- TBD - new system implementation		
<u>Follow-Ups (Initial):</u>		
6 - CAPS Readiness Assessment		250
7 - A-C Laser Check Application Audit		200
8 - IWMD - LIST Implementation Review		200
<u>Follow-Ups (Secondary):</u>		
9 - CAPS - Payroll Risk Assessment Review		100
10 Review of New System Implementation Notifications (AM No. S-1)		75
11 IT Research & Development		200
12 Work Paper Close-Out & Final Report Issuance (audits from 2004 plan)		25
	Subtotal	3,200
INTERNAL CONTROL REVIEWS (ICR)		
1 Auditor/Controller - Collections Process - carryover from 2004	2428	400
2 Dept/Agency Budget Process Reviews - carryover from 2004	2438	100
3 Housing/Community Services/O.C. Development Agency - carryover from 2004	2433	400
4 CEO - Trust and Agency Fund Disbursements		500
5 Health Care Agency - Contract Administration and Disbursements		500
6 SSA - Revenues & Accounts Receivable		450
<u>Follow-Up Audits (Initial):</u>		
7 - Clerk-Recorder Cash Receipts/Trust Fund Disbursements		
8 - Child Support Services Trust Funds		
9 - HCS New Programs Cash Disbursements & Revolving Fund		
10 - Auditor/Controller Trust and Agency Fund Disbursements		
11 - RDMD Utility Billings		
12 - HCA Trust and Agency Fund Disbursements		
13 - RDMD Revolving Funds		
14 - HCA Cash Receipts		
<u>Follow-Up Audits (Secondary):</u>		
15 - SSA Trust and Agency Fund Disbursements		200
16 - HR/Employee Benefits Cash Receipts and Disbursements		
17 - Housing/Community Services Disbursements and Related IT		
18 ICR Development		100
19 Work Paper Close-Out & Final Report Issuance (audits from 2004 plan)		50
	Subtotal	3,600

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CONTROL SELF-ASSESSMENT (CSA)		
1 Redesign of CSA Process and Reports		500
2 Work Paper Close-Out & Final Report Issuance (audits from 2004 plan)		50
	Subtotal	550
LEASE REVENUE REVIEWS & COMPLIANCE REVIEWS		
<u>Lease Revenue Reviews:</u>		
1 - RDMD/Newport Dunes Resort - carryover from 2004		80
2 - RDMD/Laguna Niquel Fishing		200
3 - RDMD/Dana West Marina		250
4 - JWA/Vanguard Car Rental		250
5 - JWA/Enterprise Car Rental		250
6 - RDMD/tbd		200
7 - JWA/tbd		200
<u>Administration of Contracted Lease Revenue Reviews:</u>		
8 - RDMD/Dreamcatcher Yacht Sales		600
9 - RDMD/Ship to Shore Insurance		
10 - RDMD/Dana West Yacht Club		
11 - RDMD/Aventura Sailing		
12 - RDMD/Noel Marine Canvas		
13 - JWA/McDonalds		
<u>Follow-up on Review of Revenue Leases (Initial):</u>		
14 - RDMD/So. California Softball Association		420
15 - RDMD/Dana Point Marina Inn		
16 - RDMD/Bristol Street Mini Storage		
17 - RDMD/Strawberry Farms Golf Club		
18 - RDMD/Canyon RV Park		
19 - RDMD/Bayshore Marina		
20 - RDMD/Rancho Beach House		
<u>Compliance & Other Audits:</u>		
21 - Auditor-Controller - Review of MOU Provisions		200
22 - Limited Review of Reserve Funds Policy		400
<u>Follow-up on Compliance & Other Audits (Initial):</u>		
23 - RDMD - Planning Services Division (Fund 113) Audit		100
24 - CEO & A/C - Budget Process Review		300
25 - CEO - Fund 291 Review		100
26 - Human Resources - Management Reclassification Audit		100
27 Work Paper Close-Out & Final Report Issuance (audits from 2004 plan)		45
Reserve for Additional Audit Requests		500
	Subtotal	4,195
PERFORMANCE MEASURE VALIDATION REVIEWS		
1 Design of process and reporting		200
2 Auditor-Controller		200
3 John Wayne Airport		200
	Subtotal	600
CONTROL RELATED & OTHER ASSIGNMENTS		
1 Annual Risk Assessment - Audit Plan		500
2 Cash Losses		200
3 Fraud Hotline		120
4 External Audit Reporting		300
5 Technical Assistance to Other Dept/Agencies		200
6 HIPAA Administration		100
7 Reports for Board, AOC, EA Meetings		500
	Subtotal	1,920
	Grand Total	18,500

* IAD submitted a bid in response to an RFP for the Treasurer's Annual Investment Compliance Audit and the Quarterly Treasurer Compliance Review. The last audit plan allotted approximately 1500 hours to perform these audits. The 2005 draft audit plan being presented does not reflect these hours. Some audits will be substituted in the event Internal Audit is the selected vendor and a revised audit plan will be presented at that time.

** The IAD is considering changing the audit plan coverage from calendar year to fiscal year in order to coordinate with budget schedules, strategic planning, and business plan timelines.

*** Substitutions can be made due to scheduling conflicts or because higher priorities arise. If such substitutions are made, it will be brought to the attention of the Board of Supervisors and the Audit Oversight Committee.