



**County of Orange Internal Audit Department
Status Report #4 for the Audit Oversight Committee**

Audit Year 2004

Time Period Covered 1/1/04 through 12/2/04

Report Date 12/15/04

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 12/31/03) - carryover	2308	12/09/03	07/22/04	1,460	1,250	1,500	(100)	1,400	215	925	5	0	0	(255)	Done. Financial statement issued 5/7/04. Management letter issued 7/22/04.
(2) Treasury Funds Audit (Qtr ending 3/31/04)	2406	03/24/04	05/27/04			400		400	0	195	59	0	0	(146)	Done. Financial statement issued 5/27/04.
(3) Treasury Funds Audit (Qtr ending 6/30/04)	2407	06/25/04	08/26/04			400		400	0	0	192	0	0	(208)	Done. Financial statement issued 8/26/04.
(4) Treasury Funds Audit (Qtr ending 9/30/04)	2408	09/17/04	12/01/04			400		400	0	0	2	174	0	(224)	Done. Financial statement issued 12/1/04
(5) Treasury Funds Audit (Qtr ending 12/31/04)	2409					100		100	0	0	0	0	80	(20)	
(6) Annual Treasury Inv. Compl. Audit (YE 12/31/03) - carryover	2310	01/27/04	07/28/04	1,000	883	800	100	900	64	707	112	0	0	(17)	Done. Final report issued 7/28/04.
(7) Annual Treasury Investment Compliance Audit (YE 12/31/04)	2410					0	50	50	0	0	0	0	0	(50)	
(8) DA Spousal Abuser Prosecution Grant - (6/30/04)	2411	10/21/04				160		160	0	0	0	118	10	(32)	Fieldwork done, final report in process.
(9) DA Workers Comp / Auto Insurance Fraud Grant - (6/30/04)	2412	08/17/04	10/12/04			250		250	0	0	165	84	0	(1)	Done. Final report issued 10/12/04.
(10) Auditing & Accounting Standards Update	2413	01/02/04	12/31/04			200		200	11	27	23	20	10	(109)	On-going assignment.
(11) Quarterly Treasury Compliance Reviews (scope/budget tbd)	2414	04/09/04	11/08/04			800	(150)	650	0	1	365	111	0	(173)	Done. 1st Qtr report issued 9/7/04. 2nd Qtr report issued 9/14/04. 3rd Qtr report issued 11/8/04.
(12) Work Paper Close-Out & Final Report Issuance (2003 Audits)	2415	01/02/04	05/21/04			50	150	200	154	16	4	0	0	(26)	On-going assignment completed for 2003 Audit Plan.
Subtotal				2,460	2,133	5,060	50	5,110	444	1,871	927	507	100	(1,261)	
Information Technology Audits															
(1) IWMD - Landfill (LIST) Implementation Review - carryover	2327	02/13/03	07/06/04	900	905	0	300	300	103	177	2	0	0	(18)	Done. Final report issued on 7/6/04.
(2) CAATs - Monthly Routines (on-going)	2416	01/01/04	12/31/04			600		600	43	221	166	110	20	(40)	On-going. Monthly reports issued.
(3) CAATs - Monthly Routines (development of new routines)	2417	01/01/04	12/31/04			1,000	(250)	750	2	200	110	72	0	(366)	On-going assignment.
(4) CAATs - Monthly Routines (cross-training & doc. of routines)	2418	01/01/04	12/31/04			300	250	550	227	314	8	0	0	(1)	Done.
(5) Review of CEO/IT - IT Governance	2419	02/04/04	02/18/04			400	(300)	100	11	30	4	0	0	(55)	Done. Advisory observations memo issued to the CEO on 2/18/04.
(6) IT Self-Assessment Validation (trial dept.) - HCA	2420	08/09/04				400	100	500	3	7	391	74	25	0	Fieldwork completed. Writing draft report.
(7) Follow-Up & Update - CAPS/Readiness Assessment	2421	05/18/04	N/A			300		300	0	4	19	0	0	(277)	Not performed this year. CAPS replacement still under analysis by Steering Committee.
(8) Follow-Up - CAPS Payroll Audit	2422	03/29/04	09/20/04			200		200	0	165	56	0	0	21	Done. Final report issued on 9/20/04.
(9) Assist on IT Component of DCR - A/C Collections	2464	09/21/04				100	50	150	0	0	1	92	40	(17)	Fieldwork started. Carry-over audit to 2005.
(10) Assist on IT Component of DCR (tbd)						100	(100)	0	0	0	0	0	0	0	Hours transferred to #2464 for application review of A/C Collections' CUBS system.
(11) Assist on IT Component of TFA (12/31/03)	2423	02/04/04	04/02/04			100		100	1	142	0	0	0	43	Done. Assistance completed.
(12) Assist on IT Component of Treasury Compl. Audit (12/31/03)	2424					100	(100)	0	0	0	0	0	0	0	No assistance required.
(13) IT General/Research	2425	01/01/04	12/31/04			200		200	0	15	152	31	2	0	On-going assignment.
(14) Develop a Audit Program for Application Audits	2466	10/12/04				0	60	60	0	0	0	50	10	0	Will be complete by 12/31/04.
(15) TBD - Application Audit						0		0	0	0	0	0	0	0	
(16) TBD - System Implementation Reviews						0		0	0	0	0	0	0	0	
(17) Work Paper Close-Out & Final Report Issuance (2003 Audits)	2426	01/01/04	01/29/04			0	45	45	44	0	0	0	0	(1)	Done.
(18) Reserve for Additional Audit Requests						500	(55)	445	0	0	0	0	0	(445)	
Subtotal				900	905	4,300	0	4,300	434	1,275	909	429	97	(1,156)	



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									#1	#2	#3	#4				
Departmental Control Reviews (DCR)																
(1) Purchasing Card Reviews - carryover	2346	07/10/03	05/31/04	750	725	0	50	50	24	71	0	0	0	45	Done. Final reports issued 5/5/04.	
(2) H/CS Programs Control Review - carryover	2349	07/22/03	07/31/04	875	844	0	75	75	0	104	7	0	0	36	Done. Final report issued 7/15/04.	
(3) Auditor/Controller - Tax Unit	2427	04/22/04	10/31/04			300	50	350	0	199	157	11	0	17	Done. Final report issued 10/14/04.	
(4) Auditor/Controller - Collections Process	2428	09/23/04				250	50	300	0	0	4	42	50	(204)	Fieldwork in process; to complete assignment in 2005.	
(5) Auditor/Controller - Trust Funds	2429	01/08/04	09/23/04			300		300	82	204	11	2	0	(1)	Done. Final report issued 6/24/04.	
(6) PFRD - Utility Billings	2430	02/23/04	09/23/04			200	150	350	0	264	113	0	0	27	Done. Final report issued 9/16/04.	
(7) PFRD - Revolving Funds	2431	05/03/04	11/30/04			250	100	350	0	106	218	17	0	(9)	Done. Final report issued 11/3/04.	
(8) PFRD - Trust Funds	2432	06/01/04				350	50	400	0	24	224	231	40	119	Fieldwork completed; draft report in process.	
(9) Housing & Comm. Services - Redevelopment Agency	2433	09/30/04				300		300	0	0	0	117	20	(163)	Fieldwork in process; to complete assignment in 2005.	
(10) IWMD - Purchasing and Contract Administration	2434	09/22/04				300		300	0	0	3	12	0	(285)	Postponed due to IWMD's planned IP3 pilot program.	
(11) HCA - Cash Receipts & Accounts Receivable	2435	04/21/04	12/10/04			300		300	0	23	299	6	0	28	Done. Final report issued 11/17/04.	
(12) HCA - Trust Funds	2436	04/26/04	11/30/04			300		300	0	83	224	7	0	14	Done. Final report issued 11/2/04.	
(13) SSA - Revenues & Accounts Receivable	2437					300	(300)	0	0	0	0	0	0	0	Postponed at request of A/C Accounting Services due to vacancy and workload issues.	
(14) Budget Process Reviews	2438	09/30/04				400		400	0	0	0	152	200	(48)	Fieldwork in process; expect to issue draft reports by 12/31/04.	
(15) DCR Administration	2439	01/08/04	12/31/04			100	(80)	20	5	11	0	0	0	(4)	Administration of DCRs. Eighty (80) hrs. transferred to #2454: CSA - IAD.	
(16) Follow-Ups and Post Follow-Ups	2440	01/06/04	12/31/04			900	200	1,100	114	294	234	600	80	222	Twelve follow-ups completed (two in County Counsel; two in County Executive Office; three in HCA; and one in Grand Jury, District Attorney, PSDS, Sheriff-Coroner, and Employee Benefits.); three follow-ups in process (Sheriff-Coroner and P-Card reviews)	
(17) Work Paper Close-Out & Final Report Issuance (2003 Audits)	2441	01/05/04	02/09/04			50	(25)	25	23	0	0	0	0	(2)	Hours were used/transferred to two DCRs carried forward from 2003 (#2346, #2349).	
(18) Reserve for Additional Audit Requests						400	(400)	0	0	0	0	0	0	0		
Subtotal				1,625	1,569	5,000	(80)	4,920	248	1,383	1,494	1,197	390	(208)		
Control Self Assessment (CSA)																
(1) CSA / District Attorney (2 workshops)	2442	01/06/04	05/21/04			475	(130)	345	243	93	3	0	0	(6)	Done. Final report issued 5/20/04.	
Branch Courts - Assistant District Attorneys															Workshop done 1/14.	
Vertical Units - Assistant District Attorneys															Workshop done 1/28.	
(2) CSA / HCA Contracts	2443	01/16/04				475	(140)	335	3	1	278	19	16	(18)	Workshops done, waiting for action plan.	
Contract Development & Management Group #1															Workshop done 7/22/04. Action plan due 10/29/04.	
Contract Development & Management Group #2															Workshop done 7/29/04. Action plan due 10/29/04.	
(3) CSA / Housing & Community Services (HCS)	2444	02/23/04	10/13/04			475	115	590	0	235	309	138	0	92	Done. Final report issued 10/13/04.	
Special Programs															Workshop done 3/25. Action plan workshop conducted 5/13.	
OoA Workshop No. 1															Workshop done 6/3. Action plan received 9/2/04.	
OoA Workshop No. 2															Workshop done 6/17. Action plan received 9/2/04.	
(4) CSA / Clerk-Recorder	2445	01/16/04				700	(690)	10	3	7	0	0	0	0	Workshops cancelled by the Clerk-Recorder.	
(5) CSA Promotion and Orientation	2446	01/02/04	12/31/04			200	(80)	120	11	15	3	127	5	41	On-going assignment.	
(6) Work Paper Close-Out & Final Report Issuance (2003 Audits)	2447	01/02/04	12/31/04			50		50	20	6	0	7	0	(17)	On-going assignment completed for 2003 Audit Plan.	
(7) CSA / IAD	2454	02/05/04	06/30/04			0	200	200	6	81	14	0	0	(99)	Workshop done. Action plan issued. Final report issued on 6/28/04.	
(8) CSA / Registrar of Voters	2455	03/12/04	05/21/04			0	475	475	0	445	55	1	0	26	Done. Final report issued 5/21/04.	
Registrar of Voters															Workshop done 4/13. Action plan workshop done 4/20/04.	
Poll Workers															Workshop done 4/22. Action plan workshop done 4/29/04.	
(9) Facilitated Problem Solving Services	2456	04/15/04	10/15/04			0	100	100	0	70	24	12	0	6	Done. Workshop held for A/C Tax Unit on 5/18. Final report issued on 10/14/04.	
(10) CSA / Register of Voters Status Update	2459	06/28/04				0	520	520	0	0	498	12	5	(5)	Follow-up complete, finishing workpapers.	
(11) Reserve for Additional Audit Requests						500	(440)	60	0	0	0	0	0	(60)		
Subtotal				0	0	2,875	(70)	2,805	286	953	1,184	316	26	(40)		

