



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

Audit Year 2004

Time Period Covered 1/1/04 through 12/31/04

Report Date 2/23/05

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	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	181	0	(217)	Done. Financial statement issued 12/1/04	
(5) Treasury Funds Audit (Qtr ending 12/31/04)	2409	12/06/04				100		100	0	0	0	56	0	(44)	Fieldwork in process.	
(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)	Audit outsourced by Treasurer.	
(8) DA Spousal Abuser Prosecution Grant - (6/30/04)	2411	10/21/04	12/15/04			160		160	0	0	0	122	0	(38)	Done. Final report issued 12/15/04.	
(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	37	0	(102)	On-going assignment completed.	
(11) Quarterly Treasury Compliance Reviews (scope/budget tbd)	2414	04/09/04	11/08/04			800	(150)	650	0	1	365	117	0	(167)	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.	
Subtotal				2,460	2,133	5,060	50	5,110	444	1,871	927	597	0	(1,271)		
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	124	0	(46)	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	102	0	(336)	On-going assignment completed.	
(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	83	0	(16)	Writing draft report. Carry-over audit to 2005.	
(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	173	0	24	Fieldwork in process. 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	0	(2)	On-going assignment completed.	
(14) Develop an Audit Program for Application Audits	2466	10/12/04	12/31/04			0	60	60	0	0	0	50	0	(10)	Done.	
(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	563	0	(1,119)		



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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	848	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	103	0	(193)	Fieldwork In process; carryforward to 2005 Audit Plan.
(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	284	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	7	0	(19)	Done. Final report issued 11/3/04.
(8) PFRD - Trust Funds	2432	06/01/04	12/31/04			350	50	400	0	24	224	308	0	156	Draft report Issued 12/30/04. Final report to be issued In early 2005.
(9) Housing & Comm. Services - Redevelopment Agency	2433	09/30/04				300		300	0	0	0	118	0	(182)	Fieldwork In process; carry forward to 2005 Audit Plan.
(10) IWMD - Purchasing and Contract Administration	2434	09/22/04	12/31/04			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	9	0	31	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	407	0	7	Fieldwork In process; carryforward to 2005 Audit Plan.
(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	776	0	318	Fourteen follow-ups completed (two in County Counsel; two in County Executive Office; three in HCA; three in Sheriff-Coroner, and one in Grand Jury, District Attorney, PSDS, and Employee Benefits.); one follow-up in process (Purchasing Card review).
(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	1,573	5,000	(80)	4,920	248	1,383	1,494	1,760	0	(35)	
Control Self Assessment (CSA)															
(1) CSA / District Attorney (2 workshops) Branch Courts - Assistant District Attorneys Vertical Units - Assistant District Attorneys	2442	01/06/04	05/21/04			475	(130)	345	243	93	3	0	0	(6)	Done. Final report Issued 5/20/04. Workshop done 1/14. Workshop done 1/28.
(2) CSA / HCA Contracts Contract Development & Management Group #1 Contract Development & Management Group #2	2443	01/16/04				475	(140)	335	3	1	278	19	0	(34)	Workshops done, waiting for action plan. Workshop done 7/22/04. Action plan due 10/29/04. Workshop done 7/29/04. Action plan due 10/29/04.
(3) CSA / Housing & Community Services (HCS) Special Programs OoA Workshop No. 1 OoA Workshop No. 2	2444	02/23/04	10/13/04			475	115	590	0	235	309	145	0	99	Done. Final report Issued 10/13/04. Workshop done 3/25. Action plan workshop conducted 5/13. Survey also conducted after workshop & a draft report was issued on 12/8/04. Awaiting a written response. Workshop done 6/3. Action plan received 9/2/04. 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	0	36	On-going assignment completed.
(6) Work Paper Close-Out & Final Report Issuance (2003 Audits)	2447	01/02/04	12/31/04			50		50	20	6	0	10	0	(14)	On-going assignment completed.
(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 Registrar of Voters Poll Workers	2455	03/12/04	05/21/04			0	475	475	0	445	55	1	0	26	Done. Final report Issued 5/21/04. Workshop done 4/13. Action plan workshop done 4/20/04. 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	0	(10)	Done. Status report Issued 9/16/04.
(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	326	0	(56)	



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Revenue Reviews & Compliance															
(1) Administration of Limited Lease Revenue Reviews	2448	01/01/04	12/31/04			100		100	9	45	21	25	0	0	Done. See Note 1 below.
(2) PFRD/Bayshores Marina - Ltd. Lease Rev. Review - carryover	2352	11/12/03	10/20/04	300	260	0	150	150	117	52	2	6	0	27	Done. Final report issued 10/20/04.
(3) PFRD/Canyon RV Park - Ltd Lease Revenue Review	2449	01/15/04	10/27/04			150	100	250	85	170	12	9	0	26	Done. Final report issued 10/27/04.
(4) PFRD/City of Anaheim Parking - Ltd Lease Revenue Review	2450	07/14/04				200		200	1	22	88	88	0	(1)	Fieldwork in process. Carry-over to 2005.
(5) PFRD/Bristol Instant Storage - Ltd Lease Revenue Review	2451	01/14/04	07/21/04			150		150	101	65	7	0	0	23	Done. Final report issued 7/21/04.
(6) RDMD/Rancho Beach House - Ltd Lease Revenue Review	2461	07/26/04				150	100	250	0	0	222	28	0	0	Draft report issued. Response is due by 2/21/05.
(7) RDMD/Newport Dunes - Ltd Lease Revenue Review	2462	09/16/04				150	150	300	0	0	51	81	0	(168)	Fieldwork in process. Carry over to 2005.
(8) Cell Phone Review	2463	09/13/04	10/28/04			0	100	100	0	0	1	8	0	(91)	Done. Letter issued 10/28/04.
(9) HIPAA Compliance Review	2452	06/01/04	09/23/04			400		400	0	0	209	0	0	(191)	Done. Final report issued 9/15/04.
(10) Work Paper Close-Out & Final Report Issuance (2003 Audits)	2453	01/01/04	12/31/04			45		45	42	0	6	0	0	3	Done.
(11) HIPAA Administration	2458	03/01/04	12/31/04			0	100	100	0	28	30	52	0	10	Done.
(12) Domestic Violence Programs Review	2460	06/30/04	12/31/04			0	150	150	0	0	30	0	0	(120)	Assignment postponed due to two external Court audits being performed.
(13) RDMD/Peacock Hills - Ltd Lease Revenue Review	2465	12/03/04	01/12/05			0	150	150	0	0	0	150	0	0	Done. Report issued 1/12/05.
(14) Reserve for Additional Audit Requests						1,000	(1,000)	0	0	0	0	0	0	0	
Subtotal				300	260	2,345	0	2,345	355	382	679	447	0	(482)	
Control Related & Other Assignments															
(1) Cash Losses	2401	01/01/04	12/31/04			200		200	22	8	65	51	0	(54)	On-going assignment completed.
(2) Fraud Hotline	2402	01/01/04	12/31/04			120	100	220	18	63	52	49	0	(38)	On-going assignment completed.
(3) External Audit Reporting	2403	01/01/04	12/31/04			300		300	4	175	92	36	0	7	On-going assignment completed.
(4) Technical Assistance to Other Depts/Agencies	2404	01/01/04	12/31/04			300	(80)	220	8	59	59	22	0	(72)	On-going assignment completed.
(5) Annual Risk Assessment Audit Planning	2405	01/01/04	12/31/04			500		500	53	1	131	372	0	57	On-going assignment completed.
(6) Internal Control Training	2457	03/01/04	12/31/04			0	80	80	0	18	0	0	0	(62)	On-going assignment completed.
Subtotal				0	0	1,420	100	1,520	105	324	399	530	0	(162)	
Total Budget				5,285	4,871	21,000	0	21,000	1,872	6,188	5,592	4,223	0	(3,125)	Note: Faced staffing shortages during the year that continue to 2005.

Additional Coverage Provided By Consultants

No consultants were used during this period.

Total Contract Audit Resources				0											

Note 1: FY 04-05: 13 limited lease revenue reviews scheduled. Three performed in the 2004 audit plan and one postponed by RDMD. Remaining nine will be added to the 2005 audit plan. (for Audit #2448 above)