



**County of Orange Internal Audit Department  
Status Report #1 for the Audit Oversight Committee**

Audit Year 2005

Time Period Covered 1/1/05 through 2/10/05

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				
<b>Financial Audits &amp; Mandates (FAM)</b>																
(1) Treasury Funds Audit (Qtr ending 12/31/04) - 2004 carryover	2409	12/06/04		1,300	420	1,200		1,200	364					836	0	Fieldwork in process.
(2) Treasury Funds Audit (Qtr ending 3/31/05)	2508					275		275	0					275	0	
(3) Treasury Funds Audit (Qtr ending 6/30/05)	2509					275		275	0					275	0	
(4) Treasury Funds Audit (Qtr ending 9/30/05)	2510					275		275	0					275	0	
(5) Treasury Funds Audit (Qtr ending 12/31/05)	2511					100		100	0					100	0	
(6) Probation Audit - 2 YE 6/30/05	2512					750		750	0					750	0	
(7) Tax Redemption Audit - 3 YE 6/30/05	2513					900		900	0					900	0	
(8) DA / Spousal Abuser Prosecution Grant - (6/30/05)	2514					160		160	0					160	0	
(9) DA / Workers Comp - Auto Insurance Fraud Grant - (6/30/05)	2515					250		250	0					250	0	
(10) Auditing & Accounting Standards Update	2516	01/01/05				115		115	12					103	0	On-going assignment.
(11) Work Paper Close-Out & Final Report Issuance (2004 Audits)	2517	01/01/05				50		50	0					50	0	
<b>Subtotal</b>				<b>1,300</b>	<b>420</b>	<b>4,350</b>	<b>0</b>	<b>4,350</b>	<b>376</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,974</b>	<b>0</b>	
<b>Information Technology Audits (IT)</b>																
(1) HCA / IT Self-Assessment Validation - 2004 carryover	2420	05/18/04		625	484	125		125	0					125	0	Report being written.
(2) A/C Collections / IT Component of DCR - 2004 carryover	2464	09/21/04		450	342	300		300	168					132	0	Fieldwork in process.
(3) CAATs / Monthly Analysis of Certain Disb. & Payroll Data	2518	01/01/05				600		600	100					500	0	On-going. Monthly reports issued.
(4) CAPS / Integrated Procurement & Payables Proc. Pilot (IWMD)	2519					600		600	0					600	0	
(5) Assist on IT Component of 12/31/04 TFA	2520	01/20/05				100		100	32					68	0	Fieldwork in process.
(6) Review of System Implementation - one of the below:	2521					600		600	0					600	0	
- HCA / Assist on Ltd. aspects of Cerner/Billing System - tbd <u>or</u>																
- H/CS / Review of New System for Housing Asst. Payments <u>or</u>																
- TBD / New System Implementation																
<b>Follow-Ups (Initial)</b>																
(7) - CAPS Readiness Assessment	2522					250		250	0					250	0	
(8) - A/C / Laser Check Application Audit	2523					200		200	0					200	0	
(9) - IWMD / LIST Implementation Review	2524					200		200	0					200	0	
<b>Follow-Ups (Secondary)</b>																
(10) - CAPS / Payroll Risk Assessment Review	2525					100		100	0					100	0	
(11) Review of New System Implement. Notifications (AM # S-1)	2526					75		75	0					75	0	
(12) IT Research and Development	2527					200		200	6					194	0	On-going assignment.
<b>Subtotal</b>				<b>1,075</b>	<b>826</b>	<b>3,350</b>	<b>0</b>	<b>3,350</b>	<b>306</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,044</b>	<b>0</b>	



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									#1	#2	#3	#4				
<b>Internal Control Reviews (ICR)</b>																
(1) A/C / Collections Process (carryover from 2004)	2428	09/22/04		750	282	450		450	175					275	0	Fieldwork in process.
(2) H/CS / O.C. Development Agency (carryover from 2004)	2433	09/30/04		700	310	400		400	192					208	0	Fieldwork in process.
(3) Dept/Agency Budget Process Reviews (carryover from 2004)	2438	09/30/04		600	490	200		200	84					100	(16)	Fieldwork completed; draft report in process.
(4) CEO / Accounts Receivable and Revenue Recovery	2529					450		450	0					450	0	
(5) HCA / Contract Administration and Cash Disbursements	2530					450		450	0					450	0	
(6) SSA / Contract Administration and Cash Disbursements	2531					450		450	0					450	0	
<u>Follow-Up Audits (Initial)</u>	2532					1,100		1,100	344					756	0	Two follow-ups in process (Clerk-Recorder, Child Support Services).
(7) - Clerk-Recorder / Cash Receipts/Trust Fund Disbursements		01/20/05														
(8) - Child Support Services / Trust Funds		01/03/05														
(9) - H/CS / New Programs Cash Disbursements & Revolving Fund																
(10) - A/C / Trust & 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>	2533					200		200	7					193	0	
(15) - SSA / Trust & Agency Fund Disbursements																
(16) - HR / Employee Benefits Cash Receipts & Disbursements																
(17) - H/CS / Disbursements and Related IT																
(18) Work Paper Close-Out & Final Report Issuance (2004 Audits)	2535	01/01/05				100		100	28					72	0	For finalization of audits started in 2004.
<b>Subtotal</b>				<b>2,050</b>	<b>1,082</b>	<b>3,800</b>	<b>0</b>	<b>3,800</b>	<b>830</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,954</b>	<b>(16)</b>	
<b>Control Self Assessment (CSA)</b>																
(1) Redesign of CSA Process and Reports	2536	01/03/05				500		500	9					491	0	On-going discussions regarding the CSA process.
(2) Work Paper Close-Out & Final Report Issuance (2004 Audits)	2537	01/01/05				50		50	7					43	0	On-going assignment.
<b>Subtotal</b>				<b>0</b>	<b>0</b>	<b>550</b>	<b>0</b>	<b>550</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>534</b>	<b>0</b>	



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<b>Lease Revenue Reviews &amp; Compliance Reviews</b>																
<u>Lease Revenue Reviews</u>																
(1) RDMD / Anaheim Arena - 2004 carryover	2450	04/27/04		350	207	150		150	51					99	0	Fieldwork in process.
(2) RDMD / Newport Dunes Resort - 2004 carryover	2462	09/16/04		500	146	200		200	14					186	0	Fieldwork in process.
(3) JWA / PCI Valet	2557					250		250	0					250	0	
(4) RDMD / Dana West Marina	2539	02/10/05				250		250	30					220	0	Fieldwork in process.
(5) JWA / Vanguard Car Rental (includes National and Alamo)	2540	02/23/05				300		300	24					276	0	Fieldwork to start at lessee on 2/23/05.
(6) JWA / Enterprise Car Rental	2541	01/12/05				250		250	179					71	0	Fieldwork in process.
(7) RDMD / tbd	2542					200		200	0					200	0	
(8) JWA / tbd	2543					200		200	0					200	0	
<u>Administration of Contracted Lease Revenue Reviews</u>	2544	01/01/05				600		600	25					575	0	On-going assignment. Administration includes planning & scheduling the audits, developing the testing approaches, reviewing the w/ps, and writing the reports.
(9) RDMD / Dreamcatcher Yacht Sales																
(10) RDMD / Ship to Shore Insurance																
(11) RDMD / Dana West Yacht Club																
(12) RDMD / Aventura Sailing																
(13) RDMD / Noel Marine Canvas																
(14) JWA / McDonalds																
<u>Follow-Up on Review of Revenue Leases (Initial)</u>	2545					420		420	0					420	0	
(15) RDMD / Southern California Softball Association																
(16) RDMD / Dana Point Marina Inn																
(17) RDMD / Bristol Street Mini Storage																
(18) RDMD / Canyon RV Park																
(19) RDMD / Bayshore Marina																
(20) RDMD / Rancho Beach House																
(21) RDMD / Strawberry Farms Golf Club	2558					150		150	0					150	0	
<u>Compliance and Other Audits</u>																
(22) - A/C / Review of MOU Provisions						0		0	0					0	0	
(23) - Limited Review of Reserve Funds Policy						0		0	0					0	0	
<u>Follow-Up on Compliance &amp; Other Audits (Initial)</u>																
(24) - RDMD / Planning Services Division (Fund 113) Audit	2548					100		100	0					100	0	
(25) - CEO & A/C / Budget Process Review	2549					200		200	0					200	0	
(26) - CEO / Fund 291 Review	2550					75		75	0					75	0	
(27) - Human Resources / Management Reclassification Audit	2551					100		100	0					100	0	
(28) - HIPAA Compliance Review	2556	02/10/05				20		20	7					13	0	Fieldwork in process.
(29) Work Paper Close-Out & Final Report Issuance (2004 Audits)	2552	01/01/05				15		15	10					0	(5)	
Reserve for Additional Audit Requests						500		500	0					500	0	
<b>Subtotal</b>				<b>850</b>	<b>353</b>	<b>3,980</b>	<b>0</b>	<b>3,980</b>	<b>340</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,635</b>	<b>(5)</b>	



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<b>Performance Measure Validation Reviews</b>																
(1) Design of Process and Reporting	2553					200		200	0					200	0	
(2) Auditor-Controller	2554					200		200	0					200	0	
(3) John Wayne Airport	2555					200		200	0					200	0	
Subtotal				0	0	600	0	600	0	0	0	0	0	600	0	
<b>Control Related &amp; Other Assignments</b>																
(1) Annual Risk Assessment Audit Plan	2501	01/01/05				500		500	61					439	0	On-going assignment.
(2) Cash Losses	2502	01/01/05				150		150	11					139	0	On-going assignment.
(3) Fraud Hotline	2503	01/01/05				120		120	31					89	0	On-going assignment.
(4) External Audit Reporting	2504	01/01/05				300		300	17					283	0	On-going assignment.
(5) Technical Assistance to Other Depts/Agencies	2505	01/01/05				200		200	4					196	0	On-going assignment.
(6) HIPAA Administration	2506	01/01/05				100		100	5					95	0	On-going assignment.
(7) Reports for Board, AOC, EA Meetings	2507	01/01/05				500		500	42					458	0	On-going assignment.
Subtotal				0	0	1,870	0	1,870	171	0	0	0	0	1,699	0	
Total Budget				5,275	2,681	18,500	0	18,500	2,039	0	0	0	0	16,440	(21)	
<b>Additional Coverage Provided By Consultants</b>																
No consultants were used during this period.																
Total Contract Audit Resources				0	0	0	0	0	0	0	0	0	0	0	0	