

**COUNTY OF ORANGE INTERNAL AUDIT DEPARTMENT
18 MONTH 2005 AUDIT PLAN
(1/1/05 - 6/30/06)**

<u>Audit Name</u>	<u>Audit #</u>	<u>(12 months)</u>		<u>(18 months)</u>
		<u>Budgeted Hours</u>	<u>Mid Year Changes</u>	<u>Budgeted Hours</u>
FINANCIAL AUDITS & MANDATES (FAM)				
1 Treasury Funds Audit - 12/31/04 (carry over)	2409	1,200		1,200
2 Treasury Funds Audit - 3/31/05	2508	275		275
3 Treasury Funds Audit - 6/30/05	2509	275		275
4 Treasury Funds Audit - 9/30/05	2510	275		275
5 Treasury Funds Audit - 12/31/05	2511	100	1,100	1,200
6 Treasury Funds Audit - 3/31/06			275	275
7 Treasury Funds Audit - 6/30/06			50	50
8 Probation Audit - 2 YE 6/30/05	2512	750		750
9 Tax Redemption Audit - 3 YE 6/30/05	2513	900		900
10 DA Spousal Abuser Prosecution Grant - 6/30/05	2514	160		160
11 DA Workers Comp/Auto Insurance Fraud Grant - 6/30/05	2515	250		250
<u>Follow-Ups (Initial):</u>				
12 - Treasury Funds Audit - 12/31/04 - Management Letter			100	100
13 - Probation Audit - 2 YE 6/30/05			100	100
14 - Tax Redemption Audit - 3 YE 6/30/05			100	100
15 Auditing & Accounting Standards Update	2516	115	55	170
16 Work Paper Close-Out & Final Report Issuance (audits from 2004 plan)	2517	50		50
Subtotal		4,350	1,780	6,130
INFORMATION TECHNOLOGY AUDITS (IT)				
1 CAATs - Monthly Analysis of Certain Disbursement and Payroll Data	2518	600	300	900
2 A-C - IT Component of Collections Process DCR - carryover from 2004	2464	300		300
3 HCA - IT Self-Assessment Validation (trial dept) - carryover from 2004	2420	125		125
4 CAPS - Integrated Procurement & Payables Processing Pilot (IP3) at IWMD	2519	600		600
5 Assist on IT Component of 12/31/04 TFA	2520	100		100
6 HCS - Review of New System - Housing Payments	2521	600		600
7 Assist on IT Component of a DCR - tbd			250	250
8 IT Audit - tbd			300	300
<u>Follow-Ups (Initial):</u>				
9 - CAPS Readiness Assessment	2522	250		250
10 - A-C Laser Check Application Audit	2523	200		200
11 - IWMD - LIST Implementation Review	2524	200		200
12 - Clerk-Recorder - Limited Review of Changes to Cashiering System	2565		150	150
13 - IT Assist on Treasury Funds Audit - 12/31/04 - Management Letter			100	100
<u>Follow-Ups (Secondary):</u>				
14 - CAPS - Payroll Risk Assessment Review	2525	100		100
15 Review of New System Implementation Notifications (AM No. S-1)	2526	75	5	80
16 IT Research & Development	2527	200	100	300
Subtotal		3,350	1,205	4,555

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INTERNAL CONTROL REVIEWS (ICR)				
1 Auditor/Controller - Collections Process - carryover from 2004	2428	450		450
2 Dept/Agency Budget Process Reviews - carryover from 2004	2438	200		200
3 Housing/Community Services/O.C. Development Agency - carryover from 2004	2433	400		400
4 CEO - Accounts Receivable & Revenue Recovery	2529	450	(450)	0
5 Health Care Agency - Contract Administration and Cash Disbursements	2530	450		450
6 SSA - Contract Administration and Cash Disbursements	2531	450		450
7 PA/PG Cash Receipts, Disbursements, Trust Funds, Budget & Property	2528	250	550	800
8 SSA - Revenues: Accounts Receivable & Collections			350	350
9 JWA - Contract Administration: Public Works			350	350
10 Review of NSF Check Notification Process			100	100
<u>Follow-Up Audits (Initial):</u>	2532	1,100	200	1,300
11 - Clerk-Recorder Cash Receipts/Trust Fund Disbursements				
12 - Child Support Services Trust Funds				
13 - HCS New Programs Cash Disbursements & Revolving Fund				
14 - Auditor/Controller Tax Unit				
15 - Auditor/Controller Trust and Agency Fund Disbursements				
16 - RDMD Utility Billings				
17 - HCA Trust and Agency Fund Disbursements				
18 - RDMD Revolving Funds				
19 - HCA Cash Receipts				
20 - RDMD Trust and Agency Fund Disbursements				
21 - A/C Accounts Receivable & Collections				
<u>Follow-Up Audits (Secondary):</u>	2533	200	100	300
22 - SSA Trust and Agency Fund Disbursements				
23 - HR/Employee Benefits Cash Receipts and Disbursements				
24 - Housing/Community Services Disbursements and Related IT				
25 - Child Support Services Cash Receipts, Trust & Revolving Funds				
26 - Clerk-Recorder Cash Receipts and Trust Funds				
27 - Sheriff-Coroner Cash Disbursements				
28 Work Paper Close-Out & Final Report Issuance (audits from 2004 plan)	2535	100		100
Subtotal		4,050	1,200	5,250

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<u>Audit Name</u>	<u>Audit #</u>	(12 months)		(18 months)	
		Budgeted Hours	Mid Year Changes	Budgeted Hours	Budgeted Hours
LEASE REVENUE REVIEWS & COMPLIANCE REVIEWS					
<u>Lease Revenue Reviews:</u>					
1 - RDMD/Newport Dunes Resort - carryover from 2004	2462	325		325	
2 - RDMD/Anaheim Arena - carryover from 2004	2450	150	100	250	
3 - RDMD/Dana West Marina	2539	375		375	
4 - JWA/Vanguard Car Rental (includes National & Alamo)	2540	300		300	
5 - JWA/Enterprise Car Rental	2541	250		250	
6 - JWA/PCI Valet	2557	150		150	
7 - RDMD/Dreamcatcher Yacht Sales	2542	250		250	
8 - RDMD/Ocean Institute		250	25	275	
9 - RDMD/Swales Anchorage			275	275	
10 - RDMD/Science Enrichment Services			275	275	
11 - RDMD/Green Meadows Farm			275	275	
12 - RDMD - tbd			275	275	
13 - RDMD - tbd			275	275	
<u>Supervision, W/P Review, and Report Writing for</u>	2544	600	300	900	
<u>Contracted Lease Revenue Reviews:</u>					
14 - RDMD/BEI Electric	2559				
15 - RDMD/Ship to Shore Insurance	2560				
16 - RDMD/Dana West Yacht Club	2561				
17 - RDMD/Aventura Sailing	2564				
18 - RDMD/Noel Marine Canvas	2562				
19 - JWA/McDonalds	2563				
20 - JWA/Avis Rent a Car					
21 - JWA/Advantage Rent a Car					
22 - JWA/Signature Flight Support					
<u>Follow-up on Review of Revenue Leases (Initial):</u>	2545	420	230	650	
23 - RDMD/So. California Softball Association					
24 - RDMD/Dana Point Marina Inn					
25 - RDMD/Bristol Street Mini Storage					
26 - RDMD/Canyon RV Park					
27 - RDMD/Bayshore Marina					
28 - RDMD/Rancho Beach House					
29 - RDMD/Strawberry Farms Golf Club	2558	150		150	
30 - RDMD/Newport Dunes Resort					
31 - RDMD/Anaheim Arena					
32 - RDMD/Dana West Marina					
33 - JWA/Enterprise Car Rental					
34 - JWA/Vanguard Car Rental (includes National and Alamo)					
35 - JWA/PCI Valet					
<u>Compliance & Other Audits:</u>					
36 - Review of Process for the Pension Liability			2,000	2,000	
37 - Review of JWA's Business Vulnerability Self-Assessment			300	300	

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LEASE REVENUE REVIEWS & COMPLIANCE REVIEWS (CONT')				
<u>Follow-up on Compliance & Other Audits (Initial):</u>				
38 - RDMD - Planning Services Division (Fund 113) Audit	2548	100	150	250
39 - CEO & A/C - Budget Process Review	2549	200		200
40 - CEO - Fund 291 Review	2550	75		75
41 - Human Resources - Management Reclassification Audit	2551	100		100
42 - HIPAA Compliance Review	2556	20		20
43 Work Paper Close-Out & Final Report Issuance (audits from 2004 plan)	2552	15		15
44 Reserve for Additional Audit Requests		0	900	900
Subtotal		3,730	5,380	9,110
CONTROL SELF-ASSESSMENT (CSA)				
1 Redesign of CSA Process, Reports and Workshops (if any)	2536	500		500
2 Work Paper Close-Out & Final Report Issuance (audits from 2004 plan)	2537	50		50
Subtotal		550	0	550
PERFORMANCE MEASURE VALIDATION (PMV) AUDITS				
1 Design of Process and Reporting	2553	200		200
2 Auditor-Controller	2554	200		200
3 John Wayne Airport	2555	200		200
Subtotal		600	0	600
CONTROL RELATED & OTHER ASSIGNMENTS				
1 Annual Risk Assessment - Audit Plan	2501	500	100	600
2 Cash Losses	2502	150	75	225
3 Fraud Hotline	2503	120	60	180
4 External Audit Reporting	2504	300	150	450
5 Technical Assistance to Other Dept/Agencies	2505	200	250	450
6 HIPAA Administration	2506	100	50	150
7 Reports for Board, AOC, EA Meetings	2507	500	250	750
Subtotal		1,870	935	2,805
Grand Total		18,500	10,500	29,000