

EXTERNAL AUDIT ACTIVITY
Quarterly Status Report
3rd Quarter FY 04-05

Results: There were no new significant findings reported to Internal Audit this quarter.

The schedule below identifies the status of external audits as of 3/31/05, as reported to us by the Departments/Agencies. The schedule also includes any significant findings noted as a result of the external audits.

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 3/31/05	Significant Findings
Assessor	State Board of Equalization	All Assessment Practices	Every 5 Years	1999	Compliance with legal requirements and sampling of property valuation data.	Audit started in 3/05 and will continue through early 2006.	
Auditor-Controller		<u>CEO/Public Finance Accounting</u>					
		No audits reported.					
		<u>Collections</u>					
	State of California	Trial Court.	7/1/98 - 6/30/03	December 1999	Court Revenues	Final report not yet received.	
		<u>Financial Reporting</u>					
	State Controller's Office	SB90 Mandate Handicapped and Disabled Students	FY 00-01 and 01-02	FY 97-98 and 98-99	Program and SB90 claim audit.	Exit conference held 4/28. Awaiting draft report. (This audit is also noted under HCA- Behavioral Health.)	Findings should be adjusted to reflect the outcome of the recent test claim.
	Macias, Gini & Company LLP	Comprehensive Annual Financial Report	FYE 6/30/04 Annually	FYE 6/30/03	All Funds, GAAP Compliance & financial	Completed. Report dated 12/6/04.	None. Management Letter issued 12/6/04.
	Macias, Gini & Company LLP	Single Audit Report	FYE 6/30/04 Annually	FYE 6/30/03	OMB A-133 Expenditures of Federal Assistance	Completed. Report dated 2/28/05.	None.

Pursuant to Audit Oversight Committee Administrative Procedure Number 2, Reporting on External Audits, County Departments/ Agencies governed by the Board of Supervisors are required to notify the Internal Audit Director of all third party audit activity. The procedure was established to keep the Audit Oversight Committee informed of all third party audits being performed and any significant findings identified.

Note: The DA's status has not been updated for this quarter due to DA staffing issues.

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 3/31/05	Significant Findings
Auditor-Controller (Cont'd.)		Financial Reporting Cont'd.					
	Macias, Gini & Company LLP	OCJP Programs	FYE 6/30/04 Annually	FYE 6/30/03	In accordance with OCJP Grant Audit Programs	Completed. Report dated 2/18/05.	None
	Macias, Gini & Company LLP	Tobacco Settlement Revenue (TSR) Fund	FYE 6/30/04	FYE 6/30/03	Agreed upon procedures	Completed. Report dated 2/4/05. (This audit also noted under HCA and Sheriff.)	None.
	State Controller's Office	Sexually Violent Predators-SB90 mandate audit (Consolidated claims include costs for Public Defender, District Attorney & Sheriff.)	FY 00-01, 01-02, and 02-03	First time.	SB90 Mandated Costs Parameters and Guidelines	In process. Entrance conference held 1/20/05 between SCO, Public Defender, Sheriff & A-C staff. (This audit also noted under Public Defender, and Sheriff.)	
	State Controller's Office (SCO)	Absentee Ballots Ch. 77/78 (Registrar of Voters)	FY 01-02, 02-03	First Time	SB90 Mandated Costs Parameters & Guidelines	Draft report issued 5/13/05. County response due 6/10/05. (This audit also noted under the Registrar of Voters.)	Unallowable costs were offset by unclaimed allowable costs. Registrar will file amended claims to recover additional allowable costs discovered during audit.
		General Ledger					
		No audits reported.					
		Tax Unit					
	State Controller's Office Division of Audits	Property Tax Apportionment & Allocation Systems	7/1/99 - 6/30/02 Tri-annual	7/1/96 - 6/30/99	Property Tax Apportionment and Allocation Systems	Exit conference held in January 2003. Waiting for draft report.	Finding regarding Supplemental Costs.
Child Support Services	Macias, Gini & Co., LLP	Child Support Enforcement Program	Every 3 yrs. FYE 6/30/04	FYE 6/30/01	Part of Single Audit. To ensure compliance with Child Support Program requirements.	Audit completed 1/13/05. Report dated 2/28/05.	None.
	Federal Auditor Glen Branson	Data Reliability – Case Information and Reporting on CS157 Report	Annually	3/9/04	To ensure accuracy of data in the computer system and accuracy of the Federal/Annual State Statistical Reports (CS157).	Planned, but not started.	

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 3/31/05	Significant Findings
Clerk of the Board of Supervisors	No audits in progress.						
County Clerk- Recorder	No audits in progress.						
County Counsel	No audits in progress.						
County Executive Office	State of California	Trial Court and other areas.	Possibly 7/1/98 - 6/30/03	Possibly Dec. 1999	Court Revenues	2 draft reports completed. Waiting for final report.	
	Rossi, Dorskocil & Finkelstein, LLP	Economic Development Program – Arts Orange Co.	FY 2003- 2004 Annual	2/22/05	Financial Statements for year ended 6/30/04.	Completed 3/22/05.	None.
District Attorney	Kenneth M. Landon, State Controller	SB 90 Mandate: Sexually Violent Predators	2001, 2002, 2003 (randomly)	N/A	Compliance with all aspects of the SB 90 parameters and guidelines in preparation and submission of claims.	Fieldwork completed. Exit conference was scheduled for 1/20/05.	
	State Controller	AB 1913 – School Mobile Assessment Resource Team Prog.	Unknown	N/A	Program is administered by the Probation Dept. Grant Award Period:7/1/03 - 6/30/04	No audit plan is given by State Controller at this time.	
	State Controller	AB 1913 – Truancy Response Team Prog.	Unknown	N/A	Program is administered by the Probation Dept. Grant Award Period:7/1/03 - 6/30/04	No audit plan is given by State Controller at this time.	
	Macias, Gini & Co., LLP	CALGANG Enhancement Project GV 02 01 0300	7/1/03- 6/30/04	New Program	Program Audit per State OHS/OES' requirement. Grant Award Period: 7/1/03 - 6/30/04	Completed. Report dated 2/18/05.	None.
	Macias, Gini & Co., LLP	C-FIC Anti-Money Laundering Grant Program, Grant No. 2001 DD BX 0073	7/1/03- 6/30/04	12/03 (Single Audit)	Program Audit per Federal requirement. Grant Award Period: 1/1/02 - 9/30/04. The audit of this grant is to be included as part of the Single Audit program.	In progress.	

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 3/31/05	Significant Findings
District Attorney (Cont'd.)	Macias, Gini & Co., LLP	COPS Technology, Grant No. 2002 CK WX 0038	7/1/03- 6/30/04	N/A (New Program) (Covered by Single Audit)	Program Audit per Federal requirement. Grant award period: 10/1/01-3/31/04. The audit of this grant is to be included as part of the Single Audit program.	In progress.	
	McGladrey & Pullen, LLP (DA previously listed auditor as Macias, Gini & Co., LLP)	Community Pride Reclaimed (CPR), Grant No. GV 01 01 7208	7/1/03- 6/30/04 Annually	N/A	Program Audit per State OH/OES' requirement. (Grant is administered by La Habra Police Dept.) Grant Award Period: 7/1/03 - 6/30/04.	Audit completed. La Habra Police Dept. has not yet received the audit report.	No findings.
	Macias, Gini & Co., LLP	Juvenile Offender Accountability Prog. (JAIBG). Grant No. IP 02 B1 0300	7/1/03- 6/30/04	12/03 Single Audit	Program Audit per Federal requirement. Grant Award Period: 6/30/03-6/29/04.	In progress.	
	Macias, Gini & Co., LLP	Orange County Methamphetamine Lab-Investigation, Grant No. DC 03 16 0300.	7/1/03- 6/30/04	12/03 Single Audit	Program Audit per Federal Requirement. (Grant is administered by Sheriff Dept.) Grant Award Period: 7/1/03-6/30/04.	In progress.	
	Macias, Gini & Co., LLP	Strategies in Community Prosecution. Grant No. 2001-PP-CX-0014.	7/1/03- 6/30/04	12/03 Single Audit	Program Audit per Federal Requirement. Grant Award Period: 1/1/02-12/31/03. Audit of this grant is to be included as part of the Single Audit program.	In progress.	
	Macias, Gini & Co., LLP	Vertical Prosecution Program (MNVP, CCPP, CAVP, SRVP), Grant No. VP 03 01 0300	7/1/03 - 6/30/04	11/03	Program audit per State OHS/OES' requirement. Grant award period: 7/1/03 - 6/30/04.	Completed. Report dated 2/18/05.	None.
	Macias, Gini & Co., LLP	Project Safe Neighborhood (PSN)	7/1/03- 6/30/04	N/A (New Program) (Covered by Single Audit)	Program Audit per Federal requirement. Grant Award Period: 11/01/03-10/31/04.	In progress.	
Health Care Agency		Behavioral Health					
	State Dept. of Mental Health	Annual Review Protocol for Consolidated Specialty Mental Health Services and Other Funded Svcs.	2000-01 Annually	2000	Program/financial review	Audit completed. Waiting for draft report.	

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 3/31/05	Significant Findings
Health Care Agency (Cont'd.)		<u>Behavioral Health (Cont'd.)</u>					
	State Dept. of Mental Health	Annual Review Protocol for Consolidated Specialty Mental Health Services and Other Funded Services	2001-02 Annually	2001	Program/financial review	Audit completed. Waiting for draft report.	
	State Controller's Office	SB90 Handicapped & Disabled Students	FY 00/01 and 01/02		Program and SB90 claim audit.	Exit conference held 4/28/05. Awaiting draft report.	Findings should be adjusted to reflect the outcome of the recent test claim.
	State Controller's Office	SB90 Handicapped & Disabled Students	1997-98 1998-99	N/A	Program Review	Final report received on January 2, 2003.	Remaining disallowances total approximately \$1.8 million. County is still disputing these disallowances and is pursuing legislative remedies through proposed amendments to the parameters and guidelines for this mandate. Legislation (SB1058) was passed in 10/03 that will prohibit the SCO from reducing the federal funds being allocated to the County in FY 03-04 (through the Department of Education) by the amount of the audit. <i>For further information, please contact Denise Steckler, Claim & Financial Reporting Manager, HCA Accounting at 714/834-7407.</i>
	State Department of of Mental Health (DMH)	Short-Doyle Medi-Cal Cost Report	1998-1999 Annually	2003	Cost Report Audit	Informal Hearing held in November 2004.	The County is contesting one of the audit findings dealing with a contract provider units of service, PacifiCare. An informal hearing was held in August 2004. The hearing officer found in favor of the State. However, the County was allowed to submit a Revised Cost Report that would allow for the units of service to be changed on the cost report. The Revised Cost Report was submitted to the State on January 11, 2005. If the State accepts the revised cost report, the State could approve the units of service change and pay back the \$400,000 in Medi-Cal revenue.
	State Dept. of Mental Health	Annual Review Protocol for Consolidated Specialty Mental Health Services and Other Funded Services	2003-04 Annually	2003	Program/financial review	Planned, but not started.	

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 3/31/05	Significant Findings
Health Care Agency (Cont'd.)		<u>Behavioral Health (Cont'd.)</u>					
	State Dept. of Mental Health	Short-Doyle Medi-Cal Cost Report	1999-2000 Annually	2004	Program Review. Cost report audit.	Draft audit report received on 3/10/05.	Findings totaled \$971,852. HCA concurred with the findings. The County double claimed approximately \$1M Medicare/Medi-Cal units in error.
	Behavioral Health Concepts (BCH), Inc. hired by Dept. of Mental Health (DMH)	Early and Periodic Screening, Diagnosis and Treatment (EPSDT) Services	4/04 – 6/04 FY 2003-04	Unknown	Program and Financial Review	Completed in 2/05. Waiting for draft report.	
	External Quality Review Organization (EQRO) hired by Dept. of Mental Health (DMH)	Information Systems Capabilities Assessment for Managed Care Orgs/Prepaid Inpatient Health Plans	Current	Unknown	IT	Completed in 2/05. Waiting for draft report.	
	HHS Office of the Inspector General	Medicare Billing for HCA-Behavioral Health.	1/1/95 to 12/31/97	None	Medicare billing practices and eligibility for payment reimbursement.	Settlement discussions taking place. Dollar amount is indeterminate. Hoping to resolve next year.	
	Macias, Gini & Company	Alcohol & Drug Abuse Program Cost Report	FYE 6/30/04	FYE 6/30/01	For Single Audit.	Completed. Report dated 2/28/05.	None.
	State Controller's Office	SB90 Seriously Emotionally Disturbed (SED) Out of State Clients	FY 00/01 and FY 01/02	2002	Program and SB90 claim audit	Fieldwork completed as of 3/31/05.	Exit Conference held on 4/28/05. Will report results next quarter.
		<u>CEO</u>					
	Macias, Gini & Company	Tobacco Settlement Revenue (TSR) COCCC Subrecipient	FYE 6/30/04 Annual	FYE 6/30/03	Financial Review – Agreed Upon Procedures. (Part of “all funds” audit contract.)	Completed. Report dated 2/4/05. (This audit is also noted under A/C and Sheriff.)	None.

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 3/31/05	Significant Findings
Health Care Agency (Cont'd.)		<u>Environmental Health, Regulatory Health</u>					
	Special Audits Bureau of the State Controller's Office Division of Audits	Local Oversight Program (LOP)	7/1/01- 6/30/04	Unknown	Obtain reasonable assurance that costs claimed are allowable for reimbursement. Transactions are examined on a test basis to support the amounts claimed.	In process.	
		<u>Medical & Institutional Health Services</u>					
	Conrad & Associates	Emergency Medical Services Fund (EMSF)	FY 2000/01 through 2003/04	New	Financial Review	In process.	
		<u>Public Administrator</u>					
		No audits in progress.					
		<u>Public Health</u>					
	Department of Health Services	Women, Infants and Children Program (WIC)	FY 2002- 2004	Unknown	Program Audit Only	Per Program Manager Maridet Ibanez. We have not received final audit report as of 3/31/05.	HCA was verbally told there were two findings: 1) Review with staff proper documentation regarding the drug question that is in the Integrated Statewide Information System (ISIS). Staff needs to specifically ask what is in ISIS. It is the database used to conduct WIC business. 2) Review with staff proper documentation regarding Notice of Action issued to participants being disqualified.
	Macias, Gini & Company	Women, Infants and Children Program (WIC)	FYE 6/30/04	FYE 6/30/01	For Single Audit.	Completed. Report dated 2/28/05.	None.
	Department of Health Services	Women, Infants and Children Program (WIC)	FY 2002/03	FY 01/02	Financial review.	Completed.	No findings.
	Office of Inspector General	CHDP and CCS (CA Children's Services)	FY 2003- 2004	Unknown	Program review of Skilled Professional Medical Personnel (SPMP)	Planned, but not started.	

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 3/31/05	Significant Findings
Housing and Community Services Department		<u>Orange County Housing Authority</u>					
	Macias, Gini & Company LLP	Orange County Housing Authority	FY 2003/04 Annually	FY 2002/03	Financial Review (Agreed upon procedures. Audit of Financial Data Schedules of OCHA for Housing Choice Vouchers & Section 8 Programs.)	Completed. Report dated 3/28/05.	None.
	Macias, Gini & Company LLP	Section 8 Cluster Type A Program	FYE 6/30/04 Annually	FY 02/03	Part of Single Audit	Completed. Report dated 2/28/05.	None.
		<u>Special Programs Administration</u>					
	Macias, Gini & Company LLP	Workforce Investment Act	FYE 6/30/04	FYE 6/30/01	Part of Single Audit	Completed. Report dated 2/28/05.	None.
	Macias, Gini & Company LLP	Workforce Investment Act	FY 2004/05	FY 2003/04	Program and Fiscal Monitoring.	In progress.	
		<u>Office on Aging</u>					
		No audits in progress.					
		<u>Community Advocacy Division</u>					
	Macias, Gini & Company LLP	Community Development Block Grant (CDBG)	FY 2003/04	FY 2000/01	Single Audit	Completed. Report dated 2/28/05.	None.
Human Resources		<u>Human Resources</u>					
	Cooperative Personnel Svc. – Merit Systems Svcs. (CPS)	Recruiting Classification EEO	Periodic	2003	Compare HR operations against State Merit System rules.	Response to report being finalized by HR Dept. HR Director contacted CPS regarding report findings.	In general compliance with ALMS standards as stated in LAPS, Chapter 1; Merit System Selection Rules and Appeal Procedures need to be updated.
		<u>Employee Relations</u>					
	Cooperative Personnel Svc. – Merit Systems Svcs. (CPS)	Training Performance Management	Periodic	2003	Compare HR operations against State Merit System rules.	Response to report being finalized by HR Dept. HR Director contacted CPS regarding report findings.	In general compliance with ALMS standards as stated in LAPS, Chapter 1; Merit System Selection Rules and Appeal Procedures need to be updated.

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 3/31/05	Significant Findings
Integrated Waste Management	Macias, Gini & Co., LLP	IWMD Financial Statements	FYE 6/30/04 Annually	FYE 6/30/03	Financial and compliance.	Completed. Report dated 10/18/04.	None.
	Macias, Gini & Co., LLP	IWMD Financial Statements IWMD Accounting	FY 04/05 Annually	FYE 6/30/04	Financial audit.	Planned, but not started.	
Internal Audit Department	No audits in progress.						
John Wayne Airport	Macias, Gini & Co., LLP	JWA Financial Statements	FY 04/05 Annual	6/30/04	Financial	Planned, but not started.	
	Macias, Gini & Co., LLP	JWA Airport Improvement Program (AIP) Single Audit	FY 04/05 Triennial	6/30/02	Financial	Planned, but not started.	
Orange County Public Library	No audits in progress.						
Probation	California Dept. of State Controller	Accounting	4 Years	Summer 1999	Money due State of California	Draft findings reported to Agency by State of CA.	No significant findings. Some minor data collection and reporting method changes recommended. Probation concurs and has implemented. No fiscal impacts to Probation.
Public Defender	State Controller's Office	Sexually Violent Predator	FY 00/01 to FY 02/03	First audit.	Reimbursement claims (3 years).	Report pending.	
	Macias, Gini & Co., LLP	OCJP Grant #V102010300	FYE 6/30/04	FYE 6/30/03	Schedule of Grant Costs Claimed	Completed. Report dated 2/18/05.	None
	Office of Criminal Justice Planning	OCJP Grant #V102010300	8/1/02 – 12/31/03	1/30/04 by Macias & Gini	Schedule of Grant Costs Claimed and Accepted.	Planned, but not started.	
Resources and Development Management Department	Air & Water Quality Management District	Air & Water Quality Fund 140	Periodically		Compliance and financial.	Planned, but not started.	
	Caltrans (John Warrick)	Dave Dixon Memorial Materials Lab	Ongoing	N/A	Lab and Staff Qualifications.	Ongoing	
	State Controller	Road Fund Highway Users Tax	2002/2003 Biennial	FY 97-98	Financial and compliance.	Received report dated 1/29/05 from the State Controller.	None.
	Thompson, Cobb, Bazilio & Assoc.	Transportation Development Act Article 3 Program	Annually	FY 1999- 2000 & 2000-01	Financial and compliance.	Planned, but not started.	

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Resources and Development Management Department (Cont'd.)	Bureau of State Audits on behalf of Dept of Parks & Recreation	Watershed- Huntington Beach Storm Drain – Use of Prop. 12 and 40 and/or General Fund Grants	Periodically	N/A		Survey completed 11/22/04. State will decide whether they need to take a closer look.	
	State Board of Corrections	60-bed Juvenile Hall Expansion			To be determined.	Unknown at this time.	
	External Auditor to be selected by OCTA Internal Audit Dept.	Newport Blvd. Phase I (6 projects)			Financial & Compliance.	Unknown at this time.	
Registrar of Voters	Secretary of State	SB90 Mandate- Absentee Ballots	2001-2002 2002-2003	First Time	Absentee Reimbursement Claim.	Currently, reviewing the draft report.	Adjusted Productive Hourly Rate, ICRP Rate. (Included 15 minutes for morning and afternoon break times for non- productive hours and this was disallowed by State. For ICRP, Maximus (preparers for department's ICRP) used wrong CWCAP and wrong direct and indirect cost. We also understated Salaries on FY 2002/2003 which was brought to the State Auditor's attention. An amended claim must be filed by December 31, 2004. The State owes Registrar of Voters an additional \$176,869.00 on FY 2002/03 claim. For FY 2001/02, Registrar owes the State \$5,925.)
	Macias, Gini & Co., LLP	Help America Vote Act Fund and Voter Modernization Board Fund (a.k.a. Election Reform Program)	FYE 6/30/04	New Program	Disbursement of Funds, Expenditures. Part of Single Audit.	Completed. Report dated 2/28/05.	None.
Sheriff-Coroner	KPMG	RNSP	1/1/01- 12/31/02	N/A	Compliance audit.	Audit completed. Draft report issued in 3/05. Response submitted to draft. Final report pending.	None.
	State Controller's Office	SB90 Claim for Housing Sexually Violent Predators.	7/1/00- 6/30/03	N/A	Grant compliance audit.	Fieldwork completed in 9/04. Waiting for the issuance of the draft audit report.	

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 3/31/05	Significant Findings
Sheriff-Coroner (Cont'd.)	Macias, Gini & Co., LLP	Tobacco Settlement Revenues Fund	7/1/03- 6/30/04	August 2003	Agreed upon procedures.	Completed. Report dated 2/4/05. (Audit also listed under HCA & A/C.)	None.
	Los Angeles High Intensity Drug Trafficking Agency (LA-HIDTA)	RNSP	1/1/03 – 12/31/03; annually	1/02	Annual program review of HIDTA grant	Report dated 8/31/04.	None.
	Macias, Gini & Co., LLP	Homeland Security Grant	FYE 6/30/04	New Program	Part of Single Audit	Completed. Report dated 2/28/05.	None.
	Macias, Gini & Co., LLP	CA Cold Hit Program	FYE 6/30/04	FYE 6/30/03	Expenditures and compliance with the Grant.	Completed. Report dated 2/18/05.	None.
	Macias, Gini & Co., LLP	Local Forensic Lab Improvement Program	FYE 6/30/04	FYE 6/30/03	Expenditures and compliance with the Grant.	Completed. Report dated 2/18/05.	None.
	Macias, Gini & Co., LLP	Regional Law Enforcement Training Center	FYE 6/30/04	FYE 6/30/03	Expenditures and compliance with the Grant.	Completed. Report dated 2/18/05.	None.
	State Controller's Office	County Collections and Accounting of Court Revenues	7/1/98 – 6/30/03	N/A	Compliance to Government Code	Response to draft report submitted in 4/05. Final report pending.	
	Department of Homeland Security	Homeland Security Grant – Part I and Part II	12/1/2003 – September 30, 2004	N/A	Grant compliance audit	Fieldwork completed. Waiting for the issuance of the draft audit report.	
	Department of Homeland Security	Domestic Preparedness Grant	5/1/2002 – September 30, 2004	N/A	Grant compliance audit	Fieldwork completed. Waiting for the issuance of the draft audit report.	
Social Services Agency		<u>Financial & Administration</u>					
	Macias, Gini & Co., LLP	Promoting Safe and Stable Families	FY 2003/04	Unknown	Part of Single Audit	In progress.	

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Social Services Agency (Cont'd.)		<u>Financial & Administration</u>					
	California Dept. of Social Services	Food Stamps			Food Stamp Program.	In 8/04 we were notified that the State would perform a review of the Food Stamp Program. This review was to be the week of 9/20 or 9/27/04. We were not contacted either week regarding this audit. <i>SSA says State never came out to review program. This audit will be taken off the next quarterly report.</i>	
		<u>Children & Family Services</u>					
	Juvenile Justice Commission	Orangewood Children's Home (OCH) Group Home Facility	6/16/04	2003	Inspection of OCH Group Home Facility. A review of the facility, policies, and operational procedures.	Annual reports are completed by the JJC. Report pending.	1. Deficiency with storage of dish washing chemicals. Corrected. JJC walked through again to confirm. 2. Concerns raised about Medical Unit, Health Insurance Portability and Accounting Act (HIPAA) and confidentiality. 3. JJC Commission members completed a follow-up visit to OCH Medical Unit and determined that youth in the waiting room are not privy to confidential information.
	Juvenile Justice Commission	Orangewood Children's Home (OCH)	2005-06 Annual	6/16/04	Unescorted walk-through of facility with Commission staff as deemed appropriate.	Planned, but not started.	
	Community Care Licensing	Orangewood Children's Home (OCH)	2005-06 Annual	7/17/02	Unannounced walk-through of facility, review of youth and personnel training records.	Planned, but not started.	
	Department of Health Services	Orangewood Children's Home (OCH)	Oct. & Dec. 2004	2003	Environmental Health Care Inspection of entire facility.	Report pending.	

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Social Services Agency (Cont'd.)		<u>Children & Family Services (Cont'd.)</u>					
	Orange County Health Care Agency	Orangewood Children's Home (OCH) Annual Environmental Health Inspection	Oct. ~ Dec. 2004	2003	Environmental Health Care Inspection of entire facility.	Juvenile Facility Health Inspection Report dated 12/28/04.	Majority of areas were found to be in compliance. Positive staff assistance and pre- preparation for onsite inspection were noted. David Glidden, PM, mentioned as being very organized and prepared in recording maintenance issues with the cottages and most items were corrected at the time of inspection. Kitchen sanitation and organization was noted to be superior. Areas requiring improvement: 1. Food Handlers Education and Monitoring 2. Food Serving and Supervision 3. Minimum Diet -fat %, fruit & vegetables 4. Therapeutic Diets 5. Menus 6. Food Services Manager planning menus
	City of Orange Fire Department	Orangewood Children's Home	Projected for 2/05		Unannounced fire/safety inspection.	Inspection completed. Report dated 2/11/05.	1. Discontinue use of extension cords. Date of Correction 2-11-05. 2. Remove obstructions hanging in front of fire extinguishers. Date of Correction 2-11-05 3. Fire Sprinkler coverage is not adequate. Plans and permits pending.
	Federal Administration for Children and Families	Federal Adoption and Foster Care Analysis and Reporting System (AFCARS) audit.	6/04	As required.	AFCARS is a Federal tracking system to record family identifiers, and child placement identifiers, etc. Four Orange County cases have been selected for compliance review.	Report from ACF pending	Orange County's four cases did well in the audit with no major issues or themes related to non-compliance.
	Community Care Licensing (CCL)/CA Dept. of Social Svcs. (CDSS)	Adoption	2005-2006	6/25/03	Unannounced site visit to audit compliance with adoption licensing requirements.	Planned, but not started.	
	CA Dept. of Social Svcs. (CDSS)	Wraparound OC	2005-2006	Initial review	To assess OC implementation of SB163 Wraparound.	Planned, but not started.	
	Macias, Gini & Company LLP	Foster Care Eligibility – review current eligibility.	2005-2006	January 2004	Randomly selected cases from Case Data System CDS 608 report. Typically 60 cases reviewed.	Planned, but not started.	

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 3/31/05	Significant Findings
Social Services Agency (Cont'd.)		<u>Children & Family Services (Cont'd.)</u>					
	Department of Health and Human Services	Foster Care Eligibility	June 2006 Should be in the audit period now.	June 2003	Random selection based on state AFCARS. Title IV-E Audit.	Planned, but not started.	
	Social Security Administration	SSI-RSDI claiming	2005-06	March 2002	CFS-Resource Development Management RDM/SSA Financial/Foster Care Eligibility - review of records, telephone interviews and site visits to caregivers with eligible children.	Planned, but not started.	
	Judicial Council: Judicial Review & Technical Assistance Project (JRTA)	Juvenile Dependency Court/ Court Programs	2005-06 Annual	March, 2005	Title IV-E – Review of Juvenile Court cases (findings/orders on minute orders) to determine if appropriate judicial orders were made to support Title IV E funding.	In process. Positive comments made regarding compliance progress. Very pleased regarding findings in cases reviewed. Diligent efforts to ensure Bench Officers make necessary findings and stipulations reflect the required Title IV-E findings	
	Orange Fire Department	OCH	2005-06 Annual	2/11/05	Fire/Safety inspection of facility.	Planned, but not started.	
	CA Dept. of Social Services (CDSS) - CSOB	2003 Relative Assessment Review	2/05		Review results of an agreement between ACF & CDSS. CDSS is seeking reimbursement of federal funds.	Onsite review completed. Nine cases reviewed onsite. Cases will go through three review levels.	Reviewers indicated majority of nine cases were in compliance; however, first review will be completed at CDSS and two other review levels will follow.
		<u>Adult Services & Assistance Programs</u>					
	Dept. of Health Services	Medi-Cal Payment Accuracy Measurement project.	April 2004 - May 2004		Compliance review. 100 randomly selected cases to be reviewed: 50 for Medi- Cal Fee for service cases and 50 Medi-Cal Managed Care cases.	Pending.	

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 3/31/05	Significant Findings
Social Services Agency (Cont'd.)		<u>Adult Services & Assistance Programs</u> (Cont'd.)					
	California Department of Social Services (CDSS)	Food Stamps	FY 2004	5/94	Review compliance for Food Stamp case processing.	Results pending. Audit completed 9/23/04.	
	Department of Health Services (DHS)	Medi-Cal Informal MSR Review	May 2005		Evaluate processing MSR.	Results pending. Review completed 9/23/04.	
	State Department of Social Services	Medi-Cal	6/04	N/A	California Health and Disability Prevention (CHDP) Gateway compliance for Medi-Cal case processing.	Planned, but not started	
	CA Dept. of Aging & Dept. of Health Svcs.	Multipurpose Senior Services Program (MSSP)	11/02 – 11/04 Every 2 yrs.	11/02	Program compliance.	Planned, but not started.	
		<u>Program Integrity</u>					
	CDSS Civil Rights Bureau	Social Services Agency	3/05		Civil rights compliance review.	Review scheduled for 3/05.	
		<u>Family Self- Sufficiency</u>					
	Berkeley Policy Associates	CalWORKs—60 Month Time Limits Study	Fall 2003 - Fall 2005.		CalWorks – 60 Mos. Time Limits Study to evaluate: Participant understanding of time limits (TL); Participant preparation prior to TL; Characteristics of TL participants; Effects of TL on families; County preparation and implementation of TL; Effects on CalWORKs caseload; and Effects on Child Welfare Outcomes.	Site visit and staff interviews conducted 9/17/03 – 9/19/03 with staff interviews. Client focus groups conducted 10/21/03. Worker surveys completed 10/23/03. Data currently sent on a monthly basis. Report pending.	
	CA Dept. of Education, Nancy Pellom	CalWORKs – Child Care Error Rate Study	6/04		Reviewing program per requirements of SB 1104.	In process.	

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 3/31/05	Significant Findings
Treasurer-Tax Collector	Moreland & Associates, Inc.	SB 866 Annual Compliance Audit	12/31/04-06 (3 years) Annual		Perform a compliance attestation examination of the County Treasury's compliance with the requirements presented in the CA Gov. Code (GC) Sections 27130 - 27137 and related provisions of the Orange County Treasurer Investment Policy Statement for the Treasury Funds.	Planned, but not started.	
	Moreland & Associates, Inc.	Agreed-upon Procedures Engagement Audit of the Treasurer's Office.	4/1/05~06 (2 years) Quarterly	12/31/04	Perform quarterly agreed- upon procedures engagement in regard to the Orange County Treasurer's compliance with CA Government Code and the Investment Policy Statement.	Planned, but not started.	
	Moreland & Associates, Inc.	Agreed-upon Procedures Engagement Audit of the Treasurer's Office.	1/1/05 to 3/31/05	12/31/04	Perform quarterly agreed- upon procedures engagement in regard to the Orange County Treasurer's compliance with CA Government Code and the Investment Policy Statement.	In progress.	Preliminary findings: 1. Signed Certificate of Compliance on file. 2. Statement of Economic Interest (Form 700) on file.