County of Orange Internal Audit Department
Findings Summary for Attestation Services & Mandates Issued
For the Period of June 9, 2005 through June 30, 2005

Agency	Audit on	Audit No.	Audit Period	Final Report Issued	Internal Control and Compliance Issues Noted
Treasurer-Tax Collector	Review of the Statement of Assets Held by the County Treasury at March 31, 2005	2508	March 31, 2005	We issued the report on June 2, 2005 and found the Treasurer's Financial Statement to be fairly stated.	None

County of Orange Internal Audit Department
Finding Summary for Internal Control Reviews
For the Period June 9, 2005 through June 30, 2005

Dept./Agency	Process Review	Audit No.	Audit Period	Final Report Issued	Reported Internal Control Issues

Notes:

1. No final audit reports on Internal Controls Reviews were issued during this period.

2. The following draft reports have been issued and are pending management responses:

   - Integrated Internal Control Review of Auditor-Controller Accounts Receivable and Collections Processes (#2428 A&B); two reports issued (one for Information Technology controls; one for non-IT controls) on 5/25/05.

County of Orange Internal Audit Department
Summary Report on DCR Follow-Up Audits Issued
For the Period June 9, 2005 through June 30, 2005

Department/ Agency	Process Review	Audit No.	Original Report Issued	Reported Internal Control Issues	Status on Corrective Actions	Follow -Up Report Issued	Planned Actions for Recommendations Not Fully Implemented

Note: No Follow-Up Audits were issued during this period.

County of Orange Internal Audit Department
Reported Cash Losses
For the Period June 9, 2005 through June 30, 2005

Dept./Agency & Amount of Loss	Area of Cash Loss	Cash Loss/ Audit No.	Date of Loss/ Audit Review Period	Final Report Issued	Reported Internal Control Issues

Notes:

- No cash losses were reported to Internal Audit during this period.

- The Auditor-Controller requests the Internal Audit Department to provide an opinion on the adequacy of internal controls for cash losses. Effective February 15, 2005, the Board of Supervisors approved a revision to the dollar threshold amounts pertaining to cash losses. The Auditor-Controller will request the Internal Audit Department to review cash losses that exceed $1,000.