



**County of Orange Internal Audit Department**  
**Status Report #4 for the Audit Oversight Committee**  
 Audit Year - 18 Months ending 6/30/06  
 Time Period Covered 1/1/05 through 9/30/05

Report Date 11/2/05

Audit Name	Audit Number	Start Date	End Date	Multi-Yr Projects		Current Audit Plan										Milestones & Comments
				Total Budget	Actuals To Date	Budget	Revisions	Actuals to Date (Per AOC Reports - Not Cumulative)						Est. to Comp. Hours	Over / (Under) Budget Hours	
								#1	#2	#3	#4	#5	#6			
<b>Financial Audits &amp; Mandates (FAM)</b>																
(1) Treasury Funds Audit (Qtr ending 12/31/04) - 2004 carryover	2409	12/06/04	08/31/05	1,300	1,171	1,200		1,200	364	694	0	61		0	(81)	Financial statement issued 5/6/05. Management letter issued 8/31/05.
(2) Treasury Funds Audit (Qtr ending 3/31/05)	2508	03/16/05	06/02/05			275		275	0	185	21	0		0	(69)	Done. Financial statement issued 6/2/05.
(3) Treasury Funds Audit (Qtr ending 6/30/05)	2509	06/28/05	08/31/05			275		275	0	0	7	211		0	(57)	Done. Financial statement issued 8/31/05.
(4) Treasury Funds Audit (Qtr ending 9/30/05)	2510					275		275	0	0	0	24	251	0		Fieldwork in process.
(5) Treasury Funds Audit (Qtr ending 12/31/05)	2511					1,200		1,200	0	0	0	1	1,199	0		
(6) Treasury Funds Audit (Qtr ending 3/31/06)	2569					275		275	0	0	0	0	275	0		
(7) Treasury Funds Audit (Qtr ending 6/30/06)	2570					50		50	0	0	0	0	50	0		
(8) Probation Audit - 2 YE 6/30/05	2512	04/05/05				750	450	1,200	0	206	319	643	132	100		Fieldwork almost complete, working on draft report.
(9) Tax Redemption Audit - 3 YE 6/30/05	2513	03/29/05				900	450	1,350	0	125	221	712	392	100		Fieldwork in process.
(10) DA / Spousal Abuser Prosecution Grant - (6/30/05)	2514					160		160	0	0	0	67	160	67		
(11) DA / Workers Comp - Auto Insurance Fraud Grant - (6/30/05)	2515	08/01/05				250		250	0	0	0	61	250	61		
<b>Follow-Ups (Initial):</b>																
(12) - Treasury Funds Audit - 12/31/04 - Management Letter	2571	09/26/05				100		100	0	0	0	2	98	0		Fieldwork in process.
(13) - Probation Audit - 2 YE 6/30/05	2572					100		100	0	0	0	0	100	0		
(14) - Tax Redemption Audit - 3 YE 6/30/05	2573					100		100	0	0	0	0	100	0		
(15) Auditing & Accounting Standards Update	2516	01/01/05				170		170	12	23	5	31	99	0		On-going assignment.
(16) Work Paper Close-Out & Final Report Issuance (2004 Audits)	2517	01/01/05				50		50	0	0	0	0	50	0		
Subtotal				1,300	1,171	6,130	900	7,030	376	1,233	573	1,813	0	0	3,156	121



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				Total Budget	Actuals To Date	Budget	Revisions	Actuals to Date (Per AOC Reports - Not Cumulative)						Est. to Comp. Hours	Over / (Under) Budget Hours		
								#1	#2	#3	#4	#5	#6				
<b>Information Technology Audits (IT)</b>																	
(1) HCA / IT Self-Assessment Validation - 2004 carryover	2420	05/18/04	07/21/05	625	638	125		125	0	143	0	14		0	32	Final report issued 7/21/05.	
(2) A/C Collections / IT Component of DCR - 2004 carryover	2464	09/21/04	08/11/05	450	547	300		300	168	167	0	38		0	73	Final report issued 8/11/05.	
(3) CAATs / Monthly Analysis of Certain Disb. & Payroll Data	2518	01/01/05				900		900	100	103	86	129		482	0	On-going. Monthly reports issued.	
(4) CAPS / Integrated Procurement & Payables Proc. Pilot (IWMD)	2519					600	(50)	550	0	4	0	0		546	0	On hold at the request of the Auditor-Controller. The project is being reevaluated by the Auditor-Controller.	
(5) Assist on IT Component of 12/31/04 TFA	2520	01/20/05	05/16/05			100		100	32	92	0	8		0	32	Assistance completed. See #2509 above in FAM.	
(6) HCS - Review of New System - Housing Payments	2521					600		600	0	0	0	5		595	0	HCS requested delay until January 2006.	
(7) Assist on IT Component of a ICR - tbd						250		250	0	0	0	0		250	0		
(8) IT Audit - tbd						300		300	0	0	0	0		300	0		
<b>Follow-Ups (Initial)</b>																	
(9) - CAPS Readiness Assessment	2522	04/12/05				250		250	0	41	94	38		50	(27)	Fieldwork in process.	
(10) - A/C / Laser Check Application Audit	2523	06/06/05	09/30/05			200		200	0	0	4	176		5	(15)	Final Report issued 9/30/05.	
(11) - IWMD / LIST Implementation Review	2524	09/01/05				200		200	0	0	2	5		193	0	Follow-up template due to IAD by 9/22/05.	
(12) - Clerk-Recorder - Ltd Review of Changes to Cashering Sys.	2565	06/06/05				150	50	200	0	0	3	156		50	9	Fieldwork in process.	
(13) - IT Assist on Treasury Funds Audit - 12/31/04 Mgmt Letter	2574					100		100	0	0	0	0		100	0		
<b>Follow-Ups (Secondary)</b>																	
(14) - CAPS / Payroll Risk Assessment Review	2525					100		100	0	0	0	0		100	0		
(15) Review of New System Implement. Notifications (AM # S-1)	2526	01/01/05				80		80	0	5	0	0		75	0	On-going assignment. No notifications received this quarter.	
(16) IT Research and Development	2527	01/01/05				300		300	6	60	32	16		186	0	On-going assignment.	
Subtotal				1,075	1,185	4,555	0	4,555	306	615	221	585	0	0	2,932	104	



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				Total Budget	Actuals To Date	Budget	Revisions	Actuals to Date (Per AOC Reports - Not Cumulative)						Est. to Comp. Hours	Over / (Under) Budget Hours	
								#1	#2	#3	#4	#5	#6			
<b>Internal Control Reviews (ICR)</b>																
(1) A/C / Collections Process (carryover from 2004)	2428	09/22/04	08/30/05	750	743	450	450	175	399	1	63		0	188	Done. Final report issued on 8/11/05.	
(2) Dept/Agency Budget Process Reviews (carryover from 2004)	2438	09/30/04	05/31/05	600	563	200	200	84	73	0	0		0	(43)	Done. Four final reports issued on 4/27/05.	
(3) H/CS / O.C. Development Agency (carryover from 2004)	2433	09/30/04	08/05/05	700	642	400	400	192	317	5	11		0	125	Done. Final report issued 8/3/05.	
(4) CEO / Accounts Receivable and Revenue Recovery	2529					0	0	0	0	0	0		0	0	Assignment postponed/replaced on 18 month Audit Plan.	
(5) HCA / Contract Administration and Cash Disbursements	2530	03/16/05				450	450	0	273	46	128		10	7	Draft report issued on 8/17/05.	
(6) SSA / Contract Administration and Cash Disbursements	2531	03/16/05				450	450	0	281	170	87		10	98	Draft report issued on 7/27/05.	
(7) PA/PG Cash Receipts, Disbursements, Trust Funds, Budget & Property	2528	05/18/05				800	250	1,050	0	48	276	661	100	35	Fieldwork completed; draft report in process.	
(8) SSA - Revenues: Accounts Receivable & Collections	2575	08/20/05				350		350	0	0	0	87	263	0	Fieldwork in process.	
(9) JWA - Contract Administration: Public Works	2567	07/19/05				350	100	450	0	0	0	251	199	0	Fieldwork in process.	
(10) Review of NSF Check Notificaiton Process	2576					100		100	0	0	0	0	100	0		
(11) RDMD Trust and Agency Funds (carryover from 2004)	2432	06/01/04	03/30/05	400	532	0		0	0	0	0	0	0	0	Done. Final report issued 3/30/05.	
(12) Treasurer - Interest Apportionment	2586					0	600	600	0	0	0	0	600	0		
<u>Follow-Up Audits (Initial)</u>	2532	01/03/05				1,300		1,300	344	317	154	301	184	0		
(13) - Clerk-Recorder / Cash Receipts/Trust Fund Disbursements		01/20/05	04/30/05											0	Done. Final report issued 4/19/05.	
(14) - Child Support Services / Trust Funds		01/03/05	03/31/05											0	Done. Final report issued 3/31/05.	
(15) - H/CS / New Programs Cash Disbursements & Revolving Fund		06/30/05	09/30/05											0	Done. Final report issued 9/27/05.	
(16) - A/C Tax Unit		09/01/05												0	Fieldwork in process.	
(17) - A/C / Trust & Agency Fund Disbursements		05/09/05	05/31/05											0	Done. Final report issued 5/31/05.	
(18) - RDMD / Utility Billings		06/03/05	07/31/05											0	Done. Final report issued 7/28/05.	
(19) - HCA / Trust and Agency Fund Disbursements		03/23/05	04/26/05											0	Done. Final report issued 4/26/05.	
(20) - RDMD / Revolving Funds		05/31/05	07/15/05											0	Done. Final report issued 7/7/05.	
(21) - HCA / Cash Receipts		05/16/05	07/31/05											0	Done. Final report issued 7/14/05.	
(22) - RDMD Trust and Agency Fund Disbursement														0	1st Follow-Up Audit due 12/05.	
(23) - A/C Accounts Receivable & Collections														0	1st Follow-Up Audit due 3/06.	
<u>Follow-Up Audits (Secondary)</u>	2533	01/19/05				300		300	7	64	53	194	150	168		
(24) - SSA / Trust & Agency Fund Disbursements		09/07/05												0	Two draft reports in process.	
(25) - HR / Employee Benefits Cash Receipts & Disbursements		05/09/05	08/30/05											0	Done. Final report issued 8/4/05.	
(26) - H/CS / Disbursements and Related IT													0	0	Postponed by HCS until early 2006.	
(27) - Child Support Svcs Cash Receipts, Trust & Revolving Funds														0	2nd Follow-Up Audit due in 10/05.	
(28) - Clerk-Recorder Cash Receipts and Trust Funds														0	2nd Follow-Up Audit due in 10/05.	
(29) - Sheriff-Coroner Cash Disbursements		09/01/05	09/30/05											0	Done. Final report issued 9/29/05.	
(30) Work Paper Close-Out & Final Report Issuance (2004 Audits)	2535	01/01/05				100		100	28	59	0	0	0	(13)	For finalization of audits started in 2004.	
<b>Subtotal</b>				<b>2,450</b>	<b>2,480</b>	<b>5,250</b>	<b>950</b>	<b>6,200</b>	<b>830</b>	<b>1,831</b>	<b>705</b>	<b>1,783</b>	<b>0</b>	<b>0</b>	<b>1,616</b>	<b>565</b>
<b>Control Self Assessment (CSA)</b>																
(1) Redesign of CSA Process and Reports	2536	01/03/05				500		500	9	5	0	9	477	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	35	26	2	20	40	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>40</b>	<b>26</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>497</b>	<b>40</b>



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				Total Budget	Actuals To Date	Budget	Revisions	Actuals to Date (Per AOC Reports - Not Cumulative)							
						#1	#2	#3	#4	#5	#6	Est. to Comp. Hours			
<b>Lease Revenue Reviews &amp; Compliance Reviews</b>															
<u>Lease Revenue Reviews</u>															
(1) RDMD / Anaheim Arena - 2004 carryover	2450	04/27/04		350	356	250	250	51	59	0	48	40	(52)	Writing draft report.	
(2) RDMD / Newport Dunes Resort - 2004 carryover	2462	09/16/04		500	470	325	325	14	248	90	12	15	54	Writing draft report.	
(3) JWA / PCI Valet	2557	05/09/05	09/22/05			150	150	0	65	50	23	0	(12)	Final report issued 9/22/05.	
(4) RDMD / Dana West Marina	2539	02/04/05				375	375	30	316	0	6	30	7	Writing draft report.	
(5) JWA / Vanguard Car Rental (includes National and Alamo)	2540	02/07/05	10/04/05			300	300	24	252	8	31	1	16	Final report issued 10/4/05.	
(6) JWA / Enterprise Car Rental	2541	01/06/05	06/30/05			250	250	179	53	4	8	0	(6)	Final report issued 6/30/05.	
(7) RDMD / Dreamcatcher Yacht Sales	2542	05/26/05				250	250	0	2	108	109	50	19	Fieldwork in process.	
(8) RDMD/Ocean Institute	2577					275	275	0	0	0	0	275	0		
(9) RDMD/Swales Anchorage	2578					275	275	0	0	0	0	275	0		
(10) RDMD/Science Enrichment Services	2579					275	275	0	0	0	0	275	0		
(11) RDMD/Green Meadows Farm	2580					275	275	0	0	0	0	275	0		
(12) RDMD - tbd						275	(275)	0	0	0	0	0	0		
(13) RDMD - tbd						275		275	0	0	0	275	0		
(14) RDMD / BEI Electric	2559												0	Cancelled.	
(15) RDMD / Ship to Shore Insurance	2560	06/08/05											0	Fieldwork in process.	
(16) RDMD / Dana West Yacht Club	2561	06/02/05											0	Fieldwork in process.	
(17) RDMD / Aventura Sailing	2564	07/06/05											0	Fieldwork in process.	
(18) RDMD / Noel Marine Canvas	2562	06/13/05											0	Fieldwork in process.	
(19) JWA / McDonalds	2563	05/20/05	07/28/05										0	Final report issued 7/28/05.	
(20) JWA/Advantage Rent a Car	2581					0	250	250	0	0	0	250	0		
(21) JWA/Signature Flight Support	2582					0	250	250	0	0	0	250	0		
(22) JWA/Avis Rent a Car	2585					0	250	250	0	0	0	250	0		
(23) Administration of Contracted Lease Revenue Reviews	2544	01/01/05				900	(200)	700	25	41	37	322	200	(75)	On-going assignment. Administration includes planning & scheduling the audits, developing the testing approaches, reviewing the w/ps, and writing the reports.
<u>Follow-Up on Lease Revenue Reviews (Initial)</u>	2545					650		650	0	0	0	20	630	0	
(24) RDMD / Southern California Softball Association													0		
(25) RDMD / Dana Point Marina Inn													0		
(26) RDMD / Bristol Street Mini Storage													0		
(27) RDMD / Canyon RV Park													0		
(28) RDMD / Bayshore Marina													0		
(29) RDMD / Rancho Beach House													0		
(30) RDMD / Strawberry Farms Golf Club	2558					150		150	0	0	0	0	150	0	
(31) RDMD/Newport Dunes Resort													0		
(32) RDMD/Anaheim Aren													0		
(33) RDMD/Dana West Marina													0		
(34) JWA/Enterprise Car Rental													0		
(35) JWA/Vanguard Car Rental (includes National and Alamo)													0		
(36) JWA/PCI Valet													0		
<u>Compliance and Other Audits</u>															
(37) Review of Process for the Pension Liability	2566					2,000	(2,000)	0	0	0	30	9	0	39	Audit cancelled and approved by AOC & BOS.
(38) Review of JWA's Business Vulnerability Self-Assessment	2583					300		300	0	0	0	0	300	0	



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								#1	#2	#3	#4	#5	#6					
<b>Lease Revenue Reviews &amp; Compliance Reviews continued</b>																		
(39) RDMD/PDS Review of Budgetary Process	2584	04/14/05			0	25	25	0	0	0	18		7	0	Draft report issued on 9/12/05.			
(40) Review of Community Service Programs	2568	07/19/05			0	200	200	0	0	0	119		81	0	Fieldwork completed; draft report in process.			
(41) Technical Assist - CIO - Scope of Work for Audit of ACS					0	100	100	0	0	0	0		100	0				
(42) Technical Assist - RDMD/HBP - Review of OC Zoo	2587				0	400	400	0	0	0	0		400	0				
<b>Follow-Up on Compliance &amp; Other Audits (Initial)</b>																		
(43) - RDMD / Planning Services Division (Fund 113) Audit	2548	04/14/05	09/15/05		250		250	0	128	101	28		0	7	Done. Final Close-Out report issued on 9/12/05.			
(44) - CEO & A/C / Budget Process Review	2549	05/09/05	09/30/05		200	(100)	100	0	6	0	82		0	(12)	Done. Final Close-Out report issued on 9/19/05.			
(45) - CEO / Fund 291 Review	2550	03/22/05	08/11/05		75		75	0	53	1	31		0	10	Done. Final report issued 8/11/05.			
(46) - Human Resources / Management Reclassification Audit	2551	09/15/05			100	100	200	0	0	0	11		189	0	Fieldwork to start in 10/05.			
(47) - HIPAA Compliance Review	2556	02/10/05	03/02/05		20		20	7	15	0	0		0	2	Done. Final report issued 3/2/05.			
(48) Work Paper Close-Out & Final Report Issuance (2004 Audits)	2552	01/01/05			15		15	10	15	0	0		0	10				
Reserve for Additional Audit Requests					900	(500)	400	0	0	0	0		400	0				
<b>Subtotal</b>					<b>850</b>	<b>826</b>		<b>9,110</b>	<b>(1,500)</b>	<b>7,610</b>	<b>340</b>	<b>1,253</b>	<b>429</b>	<b>877</b>	<b>0</b>	<b>0</b>	<b>4,718</b>	<b>7</b>
<b>Performance Measure Validation Reviews</b>																		
(1) Design of Process and Reporting	2553	08/01/05			200		200	0	0	0	48		152	0	Fieldwork in process.			
(2) Auditor-Controller	2554	09/01/05			200		200	0	0	0	19		181	0	Fieldwork in process.			
(3) John Wayne Airport	2555	09/06/05			200		200	0	0	0	32		168	0	Fieldwork in process.			
<b>Subtotal</b>					<b>0</b>	<b>0</b>		<b>600</b>	<b>0</b>	<b>600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>99</b>	<b>0</b>	<b>0</b>	<b>501</b>	<b>0</b>
<b>Control Related &amp; Other Assignments</b>																		
(1) Annual Risk Assessment Audit Plan	2501	01/01/05			600		600	61	17	0	0		522	0	On-going assignment.			
(2) Cash Losses	2502	01/01/05			225	(100)	125	11	9	1	1		103	0	On-going assignment. Nine (9) small cash losses reported since 1/1/05 - no IAD reviews requested.			
(3) Fraud Hotline	2503	01/01/05			180		180	31	30	15	19		85	0	On-going assignment.			
(4) External Audit Reporting	2504	01/01/05			450		450	17	29	50	78		276	0	On-going assignment.			
(5) Technical Assistance to Other Depts/Agencies	2505	01/01/05			450		450	4	30	64	66		286	0	On-going assignment.			
(6) HIPAA Administration	2506	01/01/05			150		150	5	19	0	2		124	0	On-going assignment.			
(7) Reports for Board, AOC, EA Meetings	2507	01/01/05			750	(250)	500	42	94	25	49		290	0	On-going assignment.			
<b>Subtotal</b>					<b>0</b>	<b>0</b>		<b>2,805</b>	<b>(350)</b>	<b>2,455</b>	<b>171</b>	<b>228</b>	<b>155</b>	<b>215</b>	<b>0</b>	<b>0</b>	<b>1,686</b>	<b>0</b>
<b>Total Budget</b>					<b>5,675</b>	<b>5,662</b>		<b>29,000</b>	<b>0</b>	<b>29,000</b>	<b>2,039</b>	<b>5,200</b>	<b>2,109</b>	<b>5,383</b>	<b>0</b>	<b>0</b>	<b>15,106</b>	<b>837</b>
<b>Additional Coverage Provided By Consultants</b>																		
Assistance from local CPA firm (Moreland & Associates) included above in Lease Revenue Reviews														0				
														0				
<b>Total Contract Audit Resources</b>					<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>