

**EXECUTIVE SUMMARY OF EXTERNAL AUDIT ACTIVITY**  
**For the Quarter Ended 6/30/06**

<b><u>SUMMARY ACTIVITY</u></b>	
Total Audits Prior Quarter (3/31/06)	<b>89</b>
Additions: In Progress	<b>10</b>
Planned	<b>15</b>
Started and Completed	<b>2</b>
Deletions: Canceled	<b>5</b>
Completed	<b>28</b>
Total Audits Current Quarter (6/30/06)	<b><u>83</u></b>
(In Progress, Planned, and/or Completed this Quarter)	

**Results for the Quarter:**

Audits Completed – Will be Deleted Next Quarter	<b><u>21</u></b>
New Findings/Issues Reported by the Departments (1 finding from 1 audit – pg. 5 of report)	<b><u>1</u></b>

**Material Issues:**

<b>Prior Quarter (pending completion):</b>	<b>2</b>
1. <u>A/C, DA, Probation, &amp; Sheriff</u> , pgs. 2, 4, 8 & 9 of report. In the <i>SB-90 Mandate-Peace Officer's Bill of Rights</i> audit, the State Controller's auditors found the County claimed \$1,676,796 of which \$1,529,058 were unallowable costs. The State is working to clarify the guidelines as the disallowed costs were consistent with other Counties statewide. Waiting for audit report.	
2. <u>HCA – Public Health</u> , pg. 6 of report. In the <i>Title I Review</i> audit, the auditors are questioning costs of \$143K related to monitoring of contract providers. HCA is appealing and waiting for the audit report.	
<b>Current Quarter:</b>	<b><u>0</u></b>
<b>Total Material Issues</b>	<b><u>2</u></b>

**EXTERNAL AUDIT ACTIVITY**  
**Quarterly Status Report**  
**4th Quarter FY 05-06**

**Results: No new significant findings were reported to Internal Audit this quarter.**

The schedule below identifies the status of external audits as of 6/30/06, 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 6/30/06	Significant Findings
<b>Assessor</b>	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 September 2006.	
<b>Auditor-Controller</b>		<b><u>CEO/Public Finance Accounting</u></b>					
	Macias, Gini & O'Connell LLP	Special Financing Authority (Teeter Prog.)	FYE 6/30/06	FYE 6/30/05	Full financial audit of the operations of the Special Financing Authority.	Not started.	
		<b><u>Collections</u></b>					
	State of California	Trial Court.	7/1/98 - 6/30/03	December 1999	Court Revenues	As of 6/30/06 still waiting for final audit report. (This audit is also noted under the Sheriff, CEO, and Probation.)	There were ten findings for \$927,624 owed to State. A/C deferred to other departments on findings since the A/C's main responsi- bility was the accuracy and reasonableness of the figures provided by other depts. in remitting the appropriate amounts to the State. CEO and Sheriff did not concur with findings. Probation concurred with two findings and did not concur with one. We do not have the response from the courts.
		<b><u>Financial Reporting</u></b>					
	State Controller's Office	SB90 Mandate Handicapped and Disabled Students	FY 00-01 and 01-02	FY 97-98 and 98-99	SB90 mandated costs parameters and guidelines.	As of 6/30/06, still waiting for draft report. (Audit also listed under HCA.)	Exit conference held 4/28/05. New parameters and guidelines approved in 1/06. The State is revising the audit report to reflect addition of new costs.

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.

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 6/30/06	Significant Findings
<b>Auditor-Controller (Cont'd.)</b>		<b><u>Financial Reporting Cont'd.</u></b>					
	State Controller's Office (SCO)	SB90 Mandate-Peace Officer's Bill of Rights (POBAR)	FY 01-02 to FY 03-04	First audit of program	SB90 Mandated Costs Parameters and Guidelines. (Consolidated claims include costs from Sheriff, DA, and Probation.)	In process. As of 6/30/06, waiting for draft audit report. (This audit also noted under DA, Probation, and Sheriff.)	Exit conference held on 3/30/06. Per the State Controller's office, County claimed \$1,676,796, audit adjustments totaled \$1,529,058 in unallowable costs. County has not received any payments for these claims so no money will have to be paid back. The departments do not dispute the findings. The State Commission on Mandates is working with counties on new Parameters and Guidelines to clarify what are allowable costs. The costs that were disallowed are consistent with other counties statewide.
	State Controller's Office (SCO)	SB90 Mandate Prisoner Parental Rights (Sheriff Claim)	FY 01-02 to FY 04-05	12/02 for FY 99-00 & FY 00- 01	SB90 Mandated Costs Parameters and Guidelines.	Entrance held 12/12/05. As of 6/30/06, fieldwork has not begun. (Audit also noted under Sheriff.)	
	Macias, Gini & O'Connell LLP	Comprehensive Annual Financial Report	FYE 6/30/06 Annually	FYE 6/30/05	Compliance & Financial	In process.	
	Macias, Gini & O'Connell LLP	Single Audit Report	FYE 6/30/06 Annually	FYE 6/30/05	OMB A-133 Expenditures of Federal Assistance	In process.	
	Macias, Gini & O'Connell LLP	Office of Emergency Services, Criminal Justice Program (OCJP) Grant	FYE 6/30/06	FYE 6/30/05	In accordance with OCJP Grant Audit Program	Not started.	
	Macias, Gini & O'Connell LLP	Teeter Agreed Upon Procedures Audit	FYE 6/30/06 Annually	FYE 6/30/05	Agreed upon procedures per Teeter bond documents.	In process.	
		<b><u>General Ledger</u></b>					
		No audits in progress.					
		<b><u>Property Tax</u></b>					
	State Controller's Office Division of Audits	Property Tax Apportionment & Allocation Systems	7/1/02- 6/30/05 Tri-annual	7/1/99- 6/30/02	Property Tax Apportionment and Allocation Systems	Fieldwork complete. Exit meeting held. As of 6/30/06, waiting for audit report.	None.

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 6/30/06	Significant Findings
<b>Child Support Services</b>	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).	Audit review completed. As of 6/30/06, waiting for report.	None.
	Department of Child Support Services (DCSS) Fiscal Support Branch	Accounting Services	N/A	N/A	Review of trust fund reconciliation and supporting documentation, as well as a review of accounts receivable and documenting accounting processes and internal controls as they relate to the Child Support Trust Fund.	In progress.	
	Macias, Gini & O'Connell LLP	County Single Audit – Federal Programs	Every 3 years	2001	To ensure compliance with Child Support Program requirements.	<i>(This anticipated audit will not take place and will be deleted from the next quarterly report.)</i>	
<b>Clerk of the Board of Supervisors</b>	No audits in progress.						
<b>County Clerk- Recorder</b>	No audits in progress.						
<b>County Counsel</b>	No audits in progress.						
<b>County Executive Office</b>	State of California	Trial Court and other areas.	Possibly 7/1/98 - 6/30/03	Possibly Dec. 1999	Court Revenues	As of 6/30/06 still waiting for final audit report. (This audit is also noted under the A/C, Sheriff, and Probation.)	There were ten findings for \$927,624 owed to State. CEO and Sheriff did not concur with the findings. Probation concurred with two findings and did not concur with one. Do not have response from the courts.
	Not known at this time.	Public Guardian's Office	Unknown	N/A	Full management.	Planned for FY 05/06, 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 6/30/06	Significant Findings
<b>District Attorney</b>	State Controller	SB90 Mandate – Peace Officer’s Bill of Rights (POBAR)	FY 01-02 to FY 03-04	First audit of program	SB90 Mandated Costs Parameters and Guidelines. (Consolidated claims include costs from Sheriff, DA, and Probation.)	As of 6/30/06, waiting for audit report from State. (Audit also noted under A-C, Sheriff, and Probation.)	(See information reported by A-C above.)
	Macias, Gini & O’Connell LLP	Statutory Rape Vertical Prosecution Program	FYE 6/30/06 Annually	FYE 6/30/05	Expenditures and grant compliance.	Not started	
	California Department of Insurance (CDI)	Auto Insurance Fraud Program	2004	N/A	Compliance and fiscal audit.	Fieldwork completed. Preliminary report received.	None.
	CDI	Worker’s Compensation Insurance Fraud Program	2004	N/A	Compliance and fiscal audit.	Fieldwork completed. Preliminary report received.	None.
	Victim Compensation & Government Claims Board	Restitution	7/1/04- 6/30/05	N/A	Fiscal audit.	Fieldwork completed. As of 6/30/06, still waiting for audit report.	
<b>Health Care Agency</b>		<b><u>Behavioral Health</u></b>					
	State Controller’s Office	SB90 Handicapped & Disabled Students	FY 00/01 and 01/02	2002	Program and SB90 claim audit.	As of 6/30/06, still waiting for report. (This audit is also noted under A/C.)	Findings originally included disallowed costs for medication monitoring in 01-02, totaling \$1.3M. However, medication monitoring costs are now allowable under the new parameters and guidelines approved by the Commission on State Mandates on 12/9/05. The SCO’s work papers will need to be revised to reflect this before they issue a draft report.
	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	As of 6/30/06, still waiting for report.	(See SB90 Handicapped & Disabled Students audit noted above. The SCO audited the two programs together.)
	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. As of 6/30/06, audit still in progress.	

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 6/30/06	Significant Findings
<b>Health Care Agency (Cont'd.)</b>		<b><u>Behavioral Health (Cont'd.)</u></b>					
	State Department of Mental Health (DMH)	Short-Doyle Medi-Cal Cost Report	1998-1999 Annually	2003	Cost Report Audit	As of 6/30/06, still waiting for report.	The County is contesting one of the audit findings dealing with contract provider (PacifiCare) units of service. 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 pay back approximately \$400,000 in Medi-Cal revenue.
	State of California Department of Alcohol and Drug Programs Audit Services Branch	Substance Abuse and Crime Prevention Act (SACPA)	FY 01/02	unknown	Financial Review	Final audit report issued 6/8/06.	Findings totaled \$172,000 and will not be appealed. The majority of this amount is from the disallowance of drug testing supplies.
	State Department of Mental Health (DMH)	Short-Doyle Medi-Cal Cost Report	2001-2002 Annually	2005	Cost Report Audit	Entrance meeting held 12/22/05. Fieldwork is in process.	
	State Department of Mental Health (DMH)	Early Periodic Screening Diagnostic & Treatment (EPSDT)	7/04 ~ 2/05 Annually	New	Financial Review	Received final audit report dated 2/27/06.	Six out of 10,424 claims were out of compliance due to various reasons: no medical necessity, no progress notes, and condition was not addressed. As a result \$91,075 in Federal Financial Participation/State General Fund dollars will be recouped from HCA.
		<b><u>Environmental Health, Regulatory Health</u></b>					
	Special Audits Bureau of the State Controller's Office Division of Audits	Local Oversight Program (LOP)	7/1/01- 6/30/04	2002 for 7/1/98 to 6/30/01	Financial and program review.	Audit completed 7/13/05. As of 6/30/06, still waiting for final audit report.	None.

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 6/30/06	Significant Findings
<b>Health Care Agency (Cont'd.)</b>		<b><u>Medical &amp; Institutional Health Services</u></b>					
	Conrad & Associates	Emergency Medical Services Fund (EMSF)	FY 2000/01 - 2003/04	New	Financial Review	Audit report issued 7/18/05.	None.
	Conrad & Associates	Emergency Medical Services Fund (EMSF)	FY 2004 - 2005	2005	Financial Review	Audit report issued 7/18/05.	None.
		<b><u>Public Administrator</u></b>					
		No audits in progress.					
		<b><u>Public Health</u></b>					
	Department of Health Services	Regional Nutrition Network (Formerly reported as Women, Infants & Children )	7/1/05- 9/30/05	New	Financial and program review.	In process.	
	Health Resources & Services Admin. (HRSA)	Title I Review	FY 2002, 2003, & 2004	Unknown	Program review.	As of 6/30/06, still waiting for final report.	Questioned costs of \$143K related to monitoring of contract providers. HCA notified HRSA of appeal.
	United States Department of Agriculture (USDA)	Nutrition Network	1/1/05 ~ 6/30/05	New	Financial review.	Fieldwork in process.	
	Macias, Gini & O'Connell LLP	Individuals with Disabilities Education Act (IDEA)	FY 2005-06	New	For 05-06 Single Audit	Audit planned, but not started.	
	Macias, Gini & O'Connell LLP	Nutrition grants under CFDA #10.561	FY 2005-06	New	For 05-06 Single Audit	Fieldwork in process.	
	Macias, Gini & O'Connell LLP	Ryan White Title I	FYE 6/30/06	FYE 6/30/03	For 05-06 Single Audit	Entrance conference held 6/8/06. Fieldwork in process.	
	Macias, Gini & O'Connell LLP	Tobacco Settlement Revenue	FY 2005-06	FY 04-05	Agreed upon procedures.	Fieldwork started 5/25/06.	
	California Family Health Council	Title X Family Planning	1/1/04 ~ Current	FY 03-04	Financial and program review.	In process.	

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 6/30/06	Significant Findings
<b>Housing and Community Services Dept.</b>		<b><u>Orange County Housing Authority</u></b>					
	Macias, Gini & O'Connell LLP	Section 8 Cluster Type A Program	FYE 6/30/05 Annually	FY 03/04	Agreed upon procedures.	In process.	
	HUD	Section 8 VMS	11/1/03 to 10/31/04	First Time	HUD review of Section 8 VMS and financial activity.	Fieldwork complete. As of 6/30/06, still waiting for report.	
	Macias, Gini & O'Connell LLP	Orange County Housing Authority	FYE 6/30/06 Annually	FYE 6/30/05	Financial Review (Agreed upon procedures Audit of Financial Data Schedules of OCHA for Housing Choice Vouchers & Section 8 Programs).	Not started.	
		<b><u>Special Programs Administration</u></b>					
	Employment Development Dept.	Workforce Investment Act	FY 05/06 Annually	FY 04/05	Program and Fiscal Monitoring	Planned for FY 05/06, but not started.	
	Employment Development Dept.	Workforce Investment Act	FY 04/05	FY 03/04	Program and Fiscal Monitoring	Draft report issued 6/10/05. As of 6/30/06, still waiting for final report.	None.
		<b><u>Office on Aging</u></b>					
	CA Dept. on Aging	Office on Aging	FYs 01/02 to 03/04	FY 00/01	Program and fiscal monitoring.	Fieldwork completed. As of 6/30/06, still waiting for audit report.	
		<b><u>Orange County Development Agency</u></b>					
		No audits in progress.					
		<b><u>Community Advocacy Division</u></b>					
	Macias, Gini & O'Connell LLP	Orange County Development Agency	FYE 6/30/06 Annually	FYE 6/30/05	Financial Statements and Compliance	Not started.	
<b>Human Resources</b>	No audits in progress.						
<b>Integrated Waste Management</b>	Macias, Gini & O'Connell LLP	IWMD Accounting Financial Statements	FYE 6/30/06 Annually	FYE 6/30/05	Financial and compliance audit.	Not started.	

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 6/30/06	Significant Findings
<b>Internal Audit Department</b>	No audits in progress.						
<b>John Wayne Airport</b>	Macias, Gini & O'Connell LLP	JWA Financial Statements	FYE 6/30/06 Annually	FYE 6/30/05	Financial and compliance audit.	Not started.	
<b>Orange County Public Library</b>	No audits in progress.						
<b>Probation</b>	California Dept. of State Controller	Trial Court Accounting	4 Years	Summer 1999	Money due State of California.	Received draft report. As of 6/30/06, still waiting for final audit report. (This audit is also noted under A/C, CEO, and Sheriff.)	No significant findings. Some minor data collection and reporting method changes recommended. Probation concurs and has implemented. No fiscal impacts to Probation.
	State of CA	Prop. 36 FY 01-02	FY 01-02 One year - Single	Never	Program and financial reporting.	In process.	
	State Controller	SB90 Mandate – Peace Officer's Bill of Rights (POBAR)	FY 01-02 to FY 03-04	First audit of program	SB90 Mandated Costs Parameters and Guidelines. (Consolidated claims include costs from Sheriff, DA, and Probation.)	As of 6/30/06, waiting for final report. (This audit also noted under A- C, DA, and Sheriff.)	(See information reported by A-C above.)
	Macias, Gini & O'Connell LLP	Temporary Assistance for Needy Families (TANF)	FYE 6/30/06	FYE 6/30/05	Part of Single Audit.	Not started.	
	Mayer Hoffman McCann, P.C.	Foster Family Agency (FFA)	7/1/04 ~ 6/30/05 Unspecified Frequency	None	CA Department of Social Services requires an independent audit of the FCR 12FFA Report.	Report issued.	None.
<b>Public Defender</b>	State Controller	Proposition 36	FY 01-02 Annually	5/05	Reimbursement claims for FY 2001-02	As of 6/30/06, report pending.	
<b>Registrar of Voters</b>	No audits in progress.						

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<b>Resources and Development Management Department</b>	Donelle Kraewski of State of CA Dept. of Health Services	Materials Lab	Periodic	6/28/05	Inspect radio active material license documentation.	Planned for FY 05/06, but not started.	
	CA Dept. of Parks & Recreation	Park grants	Periodic	6/6/05	Grant compliance.	Planned for FY 05/06, but not started.	
<b>Sheriff-Coroner</b>	State Controller's Office	State Trial Court Collection of Fees, Distribution to County, County Accounting and Transfer of Distributions	7/1/98 – 6/30/03	N/A	Compliance to Government Code	Response to draft report submitted in 4/05. As of 6/30/06, still waiting for final audit report. (This audit is also under A/C, CEO, and Probation.)	SCO determined that the State Court made ineligible payments of \$530,485 to the Department that should be returned to the State. The County and Department do not concur with the finding and responded to the draft report as such.
	Department of Homeland Security	Homeland Security Grant – Part I and Part II	12/1/2003 – September 30, 2004	N/A	Grant compliance audit. This is a national audit of programs in multiple states.	Fieldwork completed. Report is delayed as this is a national audit of programs in multiple states. One report will be issued for the nationwide program.	Federal Auditor anticipates no significant report findings for Orange County.
	Department of Homeland Security	Domestic Preparedness Grant	5/1/2002 – September 30, 2004	N/A	Grant compliance audit. This is a national audit of programs in multiple states.	Fieldwork completed. Report is delayed. One report will be issued for the nationwide program.	Federal Auditor anticipates no significant report findings for Orange County.
	State Controller	SB90 Mandate – Peace Officer's Bill of Rights (POBAR)	FY 01-02 to FY 03-04	First audit of program	SB90 Mandated Costs Parameters and Guidelines. (Consolidated claims include costs from Sheriff, DA, and Probation.)	Exit conference held 3/06. As of 6/30/06, still waiting for issuance of draft report. (This audit also noted under A- C, DA, and Probation.)	(See information reported by A-C above.)

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 6/30/06	Significant Findings
<b>Sheriff-Coroner (Cont'd.)</b>	State Controller's Office (SCO)	SB90 Mandate Prisoner Parental Rights (Sheriff Claim)	FY 01-02 to FY 04-05	12/02 for FY 99-00 & FY 00- 01	SB90 Mandated Costs Parameters and Guidelines.	In process. Entrance held 12/12/05. Waiting for SCO to schedule fieldwork. (This audit also noted under A-C.)	
	Orange County Transportation Authority (OCTA)	Law Enforcement Contract	7/1/05 – 6/30/06	N/A	Contract compliance audit. (Selected as part of OCTA's audit plan based on contract materiality.)	Report issued June 2006.	None.
	National Forensic Science Technology Center (NFSTC) on behalf of the National Institute of Justice	DNA Backlog Reduction Program Grant	Audit period unknown at this time.  Grant period 8/1/04- 7/31/06	N/A	Grant compliance audit – Current site visit to ensure compliance before disbursing further funds against future claims. Audit period reflects grant period.	Final audit report received.	None.
	NFSTC on behalf of the National Institute of Justice	DNA Capacity Enhancement Grant (2004)	Audit period unknown at this time.  Grant period 8/1/04- 9/30/06	N/A	Grant compliance audit – Current site visit to ensure compliance before disbursing further funds against future claims. Audit period reflects grant period.	Final audit report received.	None.
	NFSTC on behalf of the National Institute of Justice	DNA Capacity Enhancement Grant (2005)	Audit period unknown at this time.  Grant period 10/1/05- 9/30/06	N/A	Grant compliance audit – Current site visit to ensure compliance before disbursing further funds against future claims. Audit period reflects grant period.	Final audit report received.	None.
	Office of National Drug Control Policy (ONDCP)/ KPMG	RNSP	1/1/03 ~ 12/31/04	8/04	Grant compliance audit.	In progress. Fieldwork began June 2006.	

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 6/30/06	Significant Findings
<b>Social Services Agency</b>		<b><u>Financial &amp; Administration</u></b>					
	Governor's Office of Emergency Services	Child Abuse Treatment Program (CHAT)	FYE 6/30/04		Onsite visit to review contracts and finance; Parent Child Interaction Therapy (PCIT) Overview at Child Guidance Center; Tour of Corbin Family Resource Center (FRC) and Program Review Corbin FRC.	In progress.	
	California Department of Social Services Civil Rights Bureau	Annual Civil Rights Compliance Review of CalWORKs, NAFS, Adult Services and Children and Family Services (CFS)	6/22/06- 7/10/06	2/05-3/05	To determine SSA compliance with Civil Rights mandates and requirements. Onsite visit to CalWORKs, NAFS, CFS and Adult Services designated facilities. Includes telephone interviews with employees, case reviews, and management questionnaire.	In progress. Began 6/2/06.	
		<b><u>Children &amp; Family Services</u></b>					
	Juvenile Justice Commission (JJC)	Orangewood Children's Home (OCH)	7/19/05 Annual	6/16/04	Unescorted walk-through of facility with Commission staff as deemed appropriate. Questions about program and procedures.	JJC report received 7/28/05.	No action by Children & Family Services/OCH requested or pending.
	Southern California Edison	Orangewood Children's Home	6/16/05		Lighting fixtures and electrical energy usage	Survey completed. No report forthcoming. This was a survey only and not an official inspection.	None.
	Grand Jury	OCH/Emergency Shelter/GH	8/15/05 and 8/26/05	7/22/04	Inspection for the buildings and property. Questions about program and procedures.	No written report forthcoming.	No follow-up items to report or to be inspected.
	Grand Jury	Child Abuse Registry (CAR) and Emergency Response (ER)	2/9/06	1/20/06- 2/9/06	Questions asked about Field response Protocol. Unannounced visit to interview social workers at CAR and ER.	Report response received and approved by Board of Supervisors on 6/27/06.	

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 6/30/06	Significant Findings
<b>Social Services Agency (Cont'd.)</b>		<b><u>Children &amp; Family Services (Cont'd.)</u></b>					
	California Department of Education	OCH Nutritional and food reimbursement audit.	5/17/06	2001	Inspect meal log count, accounting reimbursement documents, and meal service.	No citations issued. Written report of recommendations pending.	None.
	Community Care Licensing (CCL)/CA Dept. of Social Svcs.	Adoption	FY 2005/06	6/25/03	Unannounced site visit to audit compliance with adoption licensing requirements.	Planned for FY 05/06, but not started.	
	CA Dept. of Social Svcs. (CDSS)	Wraparound OC	FY 2005/06	Initial review	To assess OC implementation of SB163 Wraparound.	Planned for FY 05/06, but not started.	
	Macias, Gini & O'Connell LLP	Foster Care Program	FYE 6/30/06	FYE 6/30/03	Part of Single Audit	In process	
	Department of Health and Human Services	Foster Care Eligibility	June 2006	June 2003	Random selection based on state Adoptions and Foster Care Analysis and Reporting Systems. Title IV-E Audit.	Planned for FY 05/06, but not started.	
		<b><u>Adult Services &amp; Assistance Programs</u></b>					
	Department of Health Services (DHS)	Medi-Cal	10/05-9/06	1/06	Review compliance with Program eligibility requirements.	The audit is on- going.	No significant findings to date.
	San Francisco Regional Office of Federal Soc. Sec. Admin.	Interim Assistance reimbursement	10/04-9/05		Review compliance with Interim Assistance reimbursement processes.	Final report received 6/20/06.	One minor deficiency reported relating to completion of the Reimbursement Authorization form. Deficiency was addressed and resolved by revising the form.
	CA Dept. of Social Services (CDSS)	Food Stamps Management Evaluation Review	9/05 Annually	5/94	Review compliance for Food Stamp case processing.	Audit completed 9/05. Report received 11/23/05.	None.
	Office of Inspector General	Medi-Cal	1/04	9/03	15 case review for correctness of program eligibility.	<i>(SSA reported this audit in error. See explanation above. This audit will be deleted from the next quarterly report.)</i>	

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 6/30/06	Significant Findings
Social Services Agency (Cont'd.)		<u>Adult Services &amp; Assistance Programs (Cont'd.)</u>					
	Bureau of State Audits	Medi-Cal	8/05		Review 3 Medi-Cal cases for program compliance.	<i>(SSA reported this audit in error. This was a review of the State Dept. of Health Services regarding their quality review processes. The County's participa- tion was limited to providing cases. This audit will be deleted from the next quarterly report.)</i>	
	CA Dept. of Social Services, Fraud Bureau	Food Stamps	Information pending.		IEVS, Early Fraud Referrals and over-issuances processes for Food Stamps, Collection and Intake processes.	<i>(SSA reported this audit has been deferred indefinitely; therefore, it will be removed from the next quarterly report.)</i>	
	State Dept. of Social Services	Food Stamps	10/05 – 9/06	Ongoing	Review compliance with Program eligibility requirements.	Current accuracy rate is 98.7%. Still in process.	
	Macias, Gini & O'Connell LLP	Food Stamp Cluster	FYE 6/30/06	FYE 6/30/03	Part of Single Audit	In process	
		<u>Program Integrity</u>					
		No audits at this time.					
		<u>Family Self- Sufficiency</u>					
	CA Dept. of Education, Nancy Pellom	CalWORKs – Child Care Error Rate Study	6/04		Reviewing program per requirements of SB 1104.	Audit completed. Report received 4/05.	None.

Department/ Agency	Name of Third Party Auditor	Program, Process, or Area	Audit Period & Frequency	Date Last Audited	Audit Scope	Status As of 6/30/06	Significant Findings
<b>Social Services Agency (Cont'd.)</b>		<b>Family Self- Sufficiency (Cont'd.)</b>					
	Berkeley Policy Associates (Hired by CA Dept. of Social Services)	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.	In Progress. Site visit and staff inter- views conducted 9/17/03 – 9/19/03. Client Focus groups conducted 10/21/03. Worker surveys completed 10/23/03. Data currently sent on a monthly basis. SSA was notified that there is a delay due to data and software conversion.	
	Department of Public Social Services	Refugee Cash Assistance	7/05	3/03	Accuracy of payment and eligibility determination.	Planned for FY 05/06, but not started.	
	Macias, Gini & O'Connell LLP	Temporary Assistance for Needy Families (TANF)	FYE 6/30/06	FYE 6/30/2005	Part of Single Audit.	Not started	
<b>Treasurer-Tax Collector</b>	Moreland & Associates, Inc.	Annual Compliance Audit	1/1/05 – 12/31/05	12/31/04	Compliance Audit	In progress.	None. Draft report shows: 05-1 Statement of Economic Interest on File. The auditors noted that the person representing the County Treasury Oversight Committee (TOC) member was not required to complete a Statement of Economic Interests Disclosure (State of California Form 700). Investment Policy Statement Section VII states that the TOC members shall complete on an annual basis. The auditors recommend the Treasurer develop a procedure to ensure that all persons representing a TOC member be required to complete a Statement of Economic Interests Disclosure (State of California Form 700).
	Moreland & Associates, Inc.	Quarterly Engagement	3/31/06	12/31/05	Agreed upon procedures engagement audit.	In progress.	