

**County of Orange Internal Audit Department  
Fiscal Year 06 - 07 Audit Plan**

<u>Audit Name</u>	<u>Audit #</u>	<u>Prelim. Budgeted Hours</u>	<u>Changes</u>	<u>Final Budgeted Hours</u>
<b>FINANCIAL AUDITS &amp; MANDATES (FAM)</b>				
1 Treasury Funds Audit - 6/30/06 (carry over)		225		225
2 Treasury Funds Audit - 9/30/06		275		275
3 Treasury Funds Audit - 12/31/06		1,200		1,200
4 Treasury Funds Audit - 3/31/07		275		275
5 Treasury Funds Audit - 6/30/07		50		50
6 DA Spousal Abuser Prosecution Grant - 6/30/06		160		160
7 DA Workers Comp/Auto Insurance Fraud Grant - 6/30/06		250		250
8 DA Health & Disability Insurance Fraud Grant - 6/30/06		250		250
<u>Follow-Ups (Initial):</u>				0
9 - Treasury Funds Audit - 12/31/05 - Management Letter		150		150
10 - Probation Audit - 2 YE 6/30/05		100		100
11 - Tax Redemption Audit - 3 YE 6/30/05		100		100
12 Auditing & Accounting Standards Update		115		115
13 Work Paper Close-Out & Final Report Issuance (audits from 2005 plan)		40		40
<b>Subtotal</b>		<b>3,190</b>	<b>0</b>	<b>3,190</b>
<b>INFORMATION TECHNOLOGY AUDITS (IT)</b>				
1 CAPS - Integrated Procurement & Payables Processing Pilot (IP3) - carry over		50		50
2 CAATs - Monthly Analysis of Certain Disbursement and Payroll Data		600		600
3 Assist on IT Component of 12/31/06 TFA		100		100
4 IT Audit - tbd (conducted by either an external consultant or hire of new IT auditor)		700	(100)	600
<u>Follow-Ups (Initial):</u>				
5 - HCA Self Assessment Validation		250		250
6 - A-C Collections/ IT Component of DCR		0	10	10
<u>Follow-Up Audits (Secondary):</u>				
7 - A-C / Laser Check Application Audit		0	10	10
8 - IWMD LIST Implementation Review		200		200
9 - CAPS/Payroll Risk Assessment - carry over from 2005 plan		0	80	80
10 Review of New System Implementation Notifications (AM No. S-1)		75		75
11 IT Research & Development		25		25
<b>Subtotal</b>		<b>2,000</b>	<b>0</b>	<b>2,000</b>
<b>INTERNAL CONTROL REVIEWS (ICR)</b>				
1 CEO/Purchasing - Purchasing Card Administration - carryover from 2005	2533		155	155
2 IWMD Contract Administration - carryover from 2005	2591		125	125
3 Assessor Revolving Funds - carryover from 2005	2596		50	50
4 District Attorney Revolving Funds - carryover from 2005	2597		25	25
5 Probation Revolving Funds - carryover from 2005	2598		50	50
- Purchasing Cards - Selected Depts/Agencies	400		(400)	0
- CEO/Public Finance - Cash Receipts & Disbursements	400		(400)	0
6 JWA Cash Disbursements and Accounts Payable	0		400	400
7 Sheriff/Coroner Contract Administration	0		400	400
8 Dept./Agency Payroll Reviews	400		100	500
9 RDMD/Contract Administration & Disbursements	400			400
10 Probation Dept. - Residential Substance Abuse Treatment (RSAT) Grant Claiming	400		(125)	275
11 Treasurer-Interest Apportionment Process	400		(100)	300
12 SSA - Revolving Fund	400		(100)	300
- CEO/Public Finance - Cash Receipts and Disbursements (if hours/staffing permit)				
- Auditor-Controller Claims & Disbursing (if hours/staffing permit)				
- JWA Budget Process Review (if hours/staffing permit)				
<u>Follow-Up Audits (Initial):</u>		1,000		1,000
13 - PA/PG Cash Receipts, Disbursements, Trust Funds & Property				
14 - RDMD/O.C. Zoo Cash Receipts & Disbursements				
15 - SSA Accounts Receivable & Collections				
16 - JWA Public Works Contract Administration				
17 - IWMD Contract Administration				
18 tbd				
19 tbd				
20 tbd				
<u>Follow-Up Audits (Secondary):</u>		380		380
21 - RDMD Trust and Agency Fund Disbursements				
22 - SSA Trust & Agency Funds (3rd Follow-Up)				
23 - HCA Contract Administration & Cash Disbursements				
24 tbd				
25 Work Paper Close-Out & Final Report Issuance (audits from 2005 plan)		20		20
<b>Subtotal</b>		<b>4,200</b>	<b>180</b>	<b>4,380</b>

**County of Orange Internal Audit Department  
Fiscal Year 06 - 07 Audit Plan**

<u>Audit Name</u>	<u>Audit #</u>	<u>Prelim. Budgeted Hours</u>	<u>Changes</u>	<u>Final Budgeted Hours</u>
<b>CONTROL SELF-ASSESSMENT (CSA)</b>				
1 CSA - HCA/Financial & Administrative Services		500	(500)	0
2 CSA - tbd		500		500
3 CSA Promotion		50		50
<b>Subtotal</b>		<b>1,050</b>	<b>(500)</b>	<b>550</b>
<b>LEASE REVENUE REVIEWS &amp; COMPLIANCE REVIEWS</b>				
<u>Lease Revenue Reviews:</u>				
1 - JWA/Creative Croissants		300		300
2 - JWA/Hertz		300		300
3 - JWA/Atlantic Aviation		350		350
- RDMD/Green Meadows Farm		300	(300)	0
4 - RDMD - Science Enrichment Services		300		300
5 - DPHD/Ocean Institute - carry over from 2005 plan		0	50	50
6 - DPHD/Anchor Marine		350		350
7 - DPHD/Dana Point Jet Ski		350		350
8 - RDMD/tbd		350		350
<u>Follow-up on Lease Revenue Reviews (Initial):</u>		1,100		1,100
9 - JWA/Avis Rent a Car				
10 - JWA/Advantage Rent a Car				
11 - RDMD/Anaheim Arena Parking				
12 - RDMD/PCI Parking		0	100	100
13 - RDMD/Swales Anchorage				
14 - DPHD/Rancho Beach House (carry-over from 2005 plan)				
15 - DPHD/Dana Point Marina Inn (carry over from 2005 plan)				
16 - RDMD/Newport Dunes				
17 - DPHD/Dana West Marina				
18 - DPHD/Dreamcatcher Yachts		100		100
19 - DPHD/Ship to Shore Insurance		100		100
20 - DPHD/Aventura Sailing				
21 - DPHD/Noel Marina Canvas				
22 - DPHD/Ocean Institute				
23 - tbd				
24 - tbd				
<u>Follow-up on Lease Revenue Reviews (Secondary):</u>		0	200	200
25 - RDMD/Bayshore Marina				
26 - RDMD/Canyon RV				
27 - tbd				
28 - tbd				
29 - tbd				
<u>Compliance &amp; Other Audits:</u>				
30 CEO - HIPAA Security Review Compliance Review		300		300
31 Administration of Lease Revenue Reviews		0	100	100
32 Work Paper Close-Out & Final Report Issuance (audits from 2005 plan)		15	85	100
33 Reserve for Additional Audit Requests		725	385	1,110
<b>Subtotal</b>		<b>4,940</b>	<b>620</b>	<b>5,560</b>
<b>PERFORMANCE MEASURE VALIDATION (PMV) AUDITS</b>				
1 Health Care Agency		200		200
2 Clerk of the Board		200		200
3 RDMD (carry over from 2005 plan, 25101)		200		200
4 County Executive Office		200		200
5 Housing and Community Services		200		200
6 Human Resources Department		200		200
7 Social Services Agency (carry over from 2005 plan, 25100)		200	(100)	100
<b>Subtotal</b>		<b>1,400</b>	<b>(100)</b>	<b>1,300</b>
<b>CONTROL RELATED &amp; OTHER ASSIGNMENTS</b>				
1 Annual Risk Assessment - Audit Plan		400	(75)	325
2 Cash Losses		100		100
3 Fraud Hotline		120		120
4 External Audit Reporting		300		300
5 Technical Assistance to Other Dept/Agencies		200		200
6 HIPAA Administration		100		100
7 Reports for Board, AOC, EA Meetings		500	(125)	375
<b>Subtotal</b>		<b>1,720</b>	<b>(200)</b>	<b>1,520</b>
<b>Grand Total</b>		<b>18,500</b>	<b>0</b>	<b>18,500</b>

**County of Orange Internal Audit Department  
Fiscal Year 06 - 07 Audit Plan**

<u>Audit Name</u>	<u>Audit #</u>	<u>Prelim. Budgeted Hours</u>	<u>Changes</u>	<u>Final Budgeted Hours</u>
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5 Treasury Funds Audit - 6/30/07		50		50
6 DA Spousal Abuser Prosecution Grant - 6/30/06		160		160
7 DA Workers Comp/Auto Insurance Fraud Grant - 6/30/06		250		250
8 DA Health & Disability Insurance Fraud Grant - 6/30/06		250		250
<u>Follow-Ups (Initial):</u>				0
9 - Treasury Funds Audit - 12/31/05 - Management Letter		150		150
10 - Probation Audit - 2 YE 6/30/05		100		100
11 - Tax Redemption Audit - 3 YE 6/30/05		100		100
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6 - A-C Collections/ IT Component of DCR		0	10	10
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11 Research & Development		25		25
<b>Subtotal</b>		<b>2,000</b>	<b>0</b>	<b>2,000</b>
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7 CEO/Public Finance - Cash Receipts & Disbursements		400		400
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22 - SSA Trust & Agency Funds (3rd Follow-Up)				
23 - HCA Contract Administration & Cash Disbursements				
24 tbd				
25 Work Paper Close-Out & Final Report Issuance (audits from 2005 plan)		20		20
<b>Subtotal</b>		<b>4,200</b>	<b>200</b>	<b>4,400</b>

## Item 4

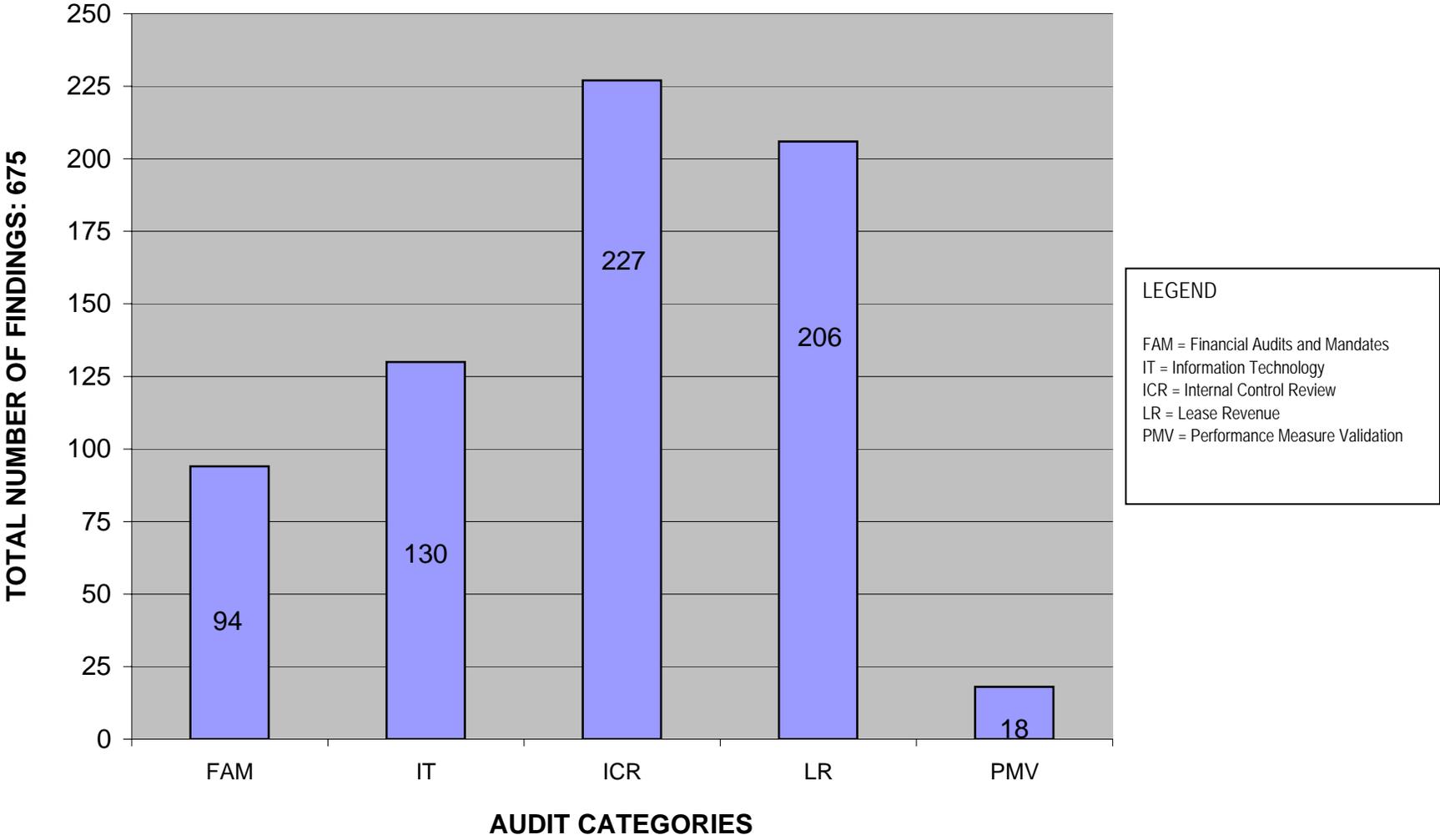
**AOC Meeting 8/17/06**

**County of Orange Internal Audit Department  
Fiscal Year 06 - 07 Audit Plan**

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6 - DPHD/Anchor Marine		350		350
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18 - DPHD/Dreamcatcher Yachts		100		100
19 - DPHD/Ship to Shore Insurance		100		100
20 - DPHD/Aventura Sailing				
21 - DPHD/Noel Marina Canvas				
22 - DPHD/Ocean Institute				
23 - tbd				
24 - tbd				
<u>Follow-up on Lease Revenue Reviews (Secondary):</u>		0	200	200
25 - RDMD/Bayshore Marina				
26 - RDMD/Canyon RV				
27 - tbd				
28 - tbd				
29 - tbd				
<u>Compliance &amp; Other Audits:</u>				
30 CEO - HIPAA Security Review Compliance Review		300		300
31 Administration of Lease Revenue Reviews		0	100	100
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33 Reserve for Additional Audit Requests		725	365	1,090
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<b>PERFORMANCE MEASURE VALIDATION (PMV) AUDITS</b>				
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3 RDMD (carry over from 2005 plan, 25101)		200		200
4 County Executive Office		200		200
5 Housing and Community Services		200		200
6 Human Resources Department		200		200
7 Social Services Agency (carry over from 2005 plan, 25100)		200	(100)	100
<b>Subtotal</b>		<b>1,400</b>	<b>(100)</b>	<b>1,300</b>
<b>CONTROL RELATED &amp; OTHER ASSIGNMENTS</b>				
1 Annual Risk Assessment - Audit Plan		400	(75)	325
2 Cash Losses		100		100
3 Fraud Hotline		120		120
4 External Audit Reporting		300		300
5 Technical Assistance to Other Dept/Agencies		200		200
PAA Administration		100		100
7 reports for Board, AOC, EA Meetings		500	(125)	375
<b>Subtotal</b>		<b>1,720</b>	<b>(200)</b>	<b>1,520</b>
<b>Grand Total</b>		<b>18,500</b>	<b>0</b>	<b>18,500</b>

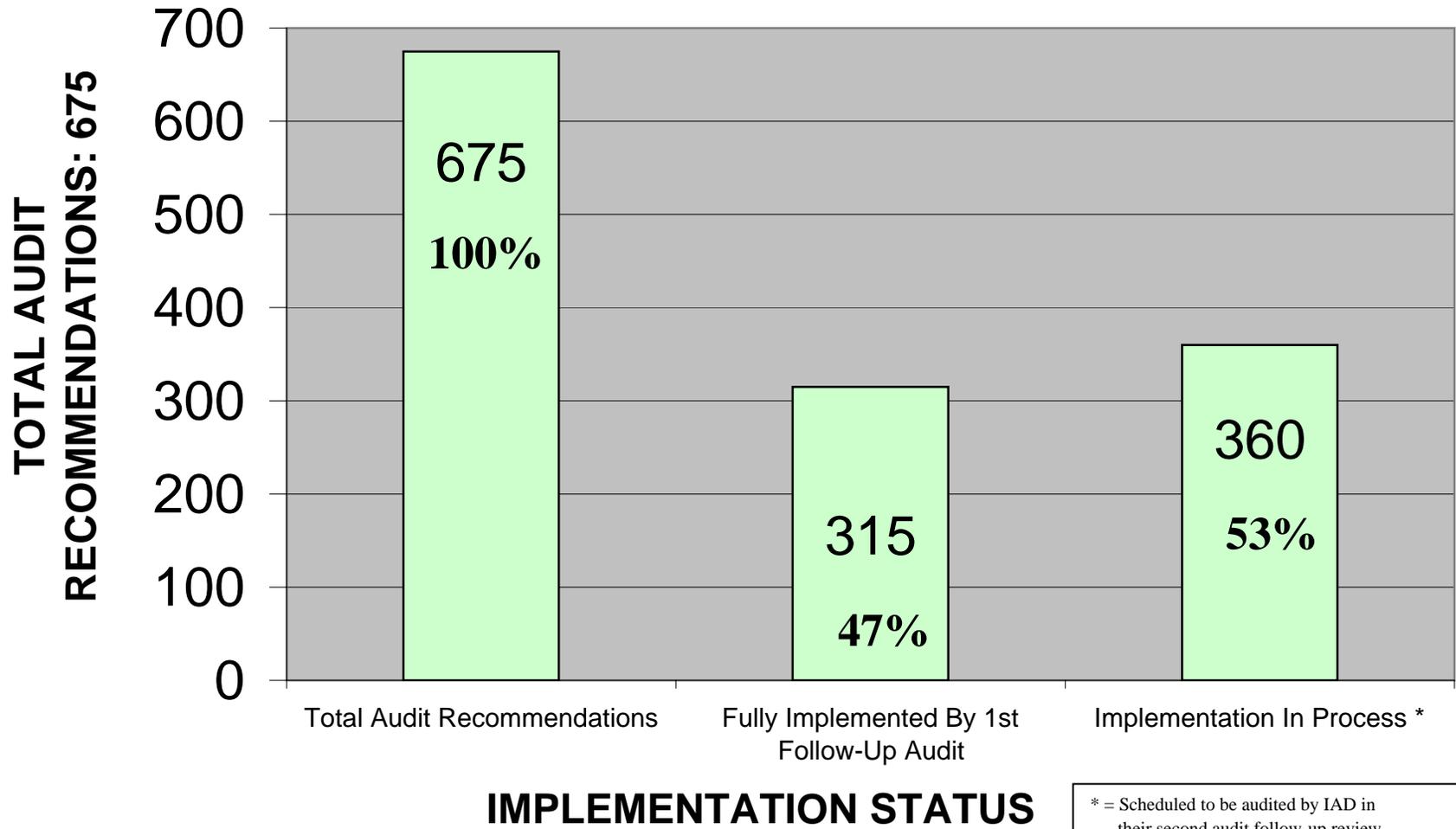


**County of Orange  
Internal Audit Department  
Summary of Audit Recommendations  
January 1, 2003 through June 30, 2006**



# Audit Recommendation Status

# Implementation



This Core Business Systems Coverage provides an overview of where Internal Audit has performed audits of the below core business processes from 1996 through June 2006.

**BUSINESS PROCESSES (1):**

	Non-IT Audits of Core Business Systems	IT Audits of Core Business Systems (2)	Computer Assisted Audit Techniques Using ACL
<b>CASH RECEIPTS</b>	(40) Department ICRs - Testing of cash deposits thru financial system to G/L. (49) Treas-Tax Collector Audits - Qtrly. cash counts; NSF checks review (2006); Interest Apportionment (2006); Tax Redempt. Office (every 3 yrs)	CAPS Audit (ISecure); Treasurer-Tax Collector: (7) Annual audits of TFA financial reporting systems.	
<b>ACCOUNTS RECEIVABLE &amp; COLLECTIONS</b>	(3) Auditor-Controller ICRs - A/C Collections (2001, 2004); A/C Property Tax Unit (2004) (18) Dept. ICRs - validating A/R & collections to County records.	CAPS Audit (ISecure); Auditor-Controller: A/C Collections - CUBS (2004)	
<b>CASH DISBURSEMENTS (incl. Accts. Payable)</b>	(22) Dept. ICRs - Timeliness and accuracy of payment approvals & check issuances; tracing transactions through A/C financial system and records.	CAPS Audit (ISecure); Auditor-Controller: IP3 Pilot Project with IWMD.	Duplicate Vendor Payments- Monthly audits of vendor payments to detect duplicate payments.
<b>REVOLVING FUNDS (Annual Replenishments)</b>	(33) Dept. ICRs - Reviewing accuracy of transactions in County records; A/C reimbursement process.	CAPS Audit (ISecure)	
<b>PROCUREMENT &amp; CONTRACT ADMINISTRATION</b>	(18) Dept. ICRs - Reviewing payment approvals, timeliness and accuracy of check issuances.	CAPS Audit (ISecure); Auditor-Controller: IP3 Pilot Project.	Employee/Vendor Relationships Review (FY 04/05) - Reviews to detect potential conflicts of interest.
<b>PAYROLL</b>	Auditor-Controller: Planned review to include Claims & Disbursing process. (6) Dept. Payroll ICRs - Performed since 1996.	Auditor-Controller: Payroll Risk Assessment Audit (ISecure); Laser Check Application review.	Multiple Direct Deposits- to identify multiple employee paychecks deposited into bank accounts; Working Retirees - To determine if working retirees exceeded established time limits.
<b>TRUST FUNDS &amp; SPECIAL DEPARTMENT FUNDS</b>	(22) Dept. ICRs - Reviewing financial reporting systems, JV and Gen.Ledger recording, and bank/fund reconciliations.	CAPS Audit (ISecure)	
<b>BUDGETING</b>	(1) Audit of CEO/Budget Office, Auditor-Controller Budget Process (2003); (13) Dept. ICRs - Reviewing budgetary controls.	CAPS Audit (ISecure); CEO/Budget Office & Auditor-Controller: Review of CAPS and BRASS output.	



**Prior Audit Coverage** (from 1996 through June 2006).  
(1) Each Business Process review includes testing of transactions of the initiating Deptmental/Agency records through the Auditor-Controller's financial records and systems, such as the General Ledger, Revenue/Expense Reports, Labor/Job Cost reports, Cost Studies, Claims & Disbursing, and Check Writing. **No material or significant exceptions are being noted in the Auditor-Controller's core business processes.**

(2) A readiness audit of the County Accounting and Personnel System (CAPS) upgrade was conducted by ISecure in 2002 and was issued in March '03. This audit covered general controls over CAPS, which effects all core business systems.



**Audits Planned** for the FY 2006-07 audit plan year.

**Definition of Core Business Systems:**

**Core business systems are those systems that are centralized and commonly used in processing all County department/agency financial transactions.**

**CORE SYSTEMS AUDIT COVERAGE**

**DEPARTMENTAL ICRs**

Primary Responsible Department Over Core System	The objective of this schedule is to show IAD's coverage of core (centralized) business processes performed during our departmental Internal Control Reviews (ICRs). Core business systems are those systems that are centralized and used commonly in processing all County department/agency financial transactions.  Core Business Processes:	DEPARTMENTAL ICRs							
		Cash Receipt ICRs	Accounts Receivable & Collections ICRs	Cash Disbursements ICRs	Revolving Fund ICRs	Procurement and Contract Administration ICRs	Payroll ICRs	Trust Funds/Special Dept. Funds ICRs	Budgeting ICRs
A/C	CASH RECEIPTS - DEPOSIT ORDERS	X	X					X	
A/C	ACCOUNTS RECEIVABLE & COLLECTIONS	X	X						
A/C	CLAIMS & DISBURSING (INCLUDES ACCOUNTS PAYABLE AND CHECK WRITING)			X	X	X	X	X	
A/C	GENERAL LEDGER	X	X	X	X	X	X	X	X
A/C	COST STUDIES & MANDATES	X		X		X		X	X
A/C	PAYROLL			X	X	X	X		
A/C	FINANCIAL REPORTING	X	X	X	X	X	X	X	X
CEO	BUDGET PROCESS	X	X	X		X		X	X
CEO	PROCUREMENT & CONTRACT ADMINISTRATION			X	X	X		X	

**X** = Core system coverage addressed in Departmental ICRs.

(See Schedule P-1 "Schedule of 10 Year Prior Audit Coverage" for a detail listing of each audit by year)

	Assessor	Auditor/Controller	Child Support Svcs.	Clerk of the Board	Clerk-Recorder	County Counsel	CEO	Dana Point Harbor	District Attorney	Health Care Agency	Housing/Comm. Svcs.	Human Resources (1)	I/WMD	John Wayne Airport	Probation	PAYPG	Public Defender	Public Library	RDMD (2)	Registrar of Voters	SSA	Sheriff-Coroner	TTC	
CASH RECEIPTS		2001 (DCR Collections), 2005 NSF ICR #2576 (in proc)	2003 DCR		1999, 2003, 2005 NSF ICR #2576 (in proc)	2000	2001, 2002 (Emp. Ben.)		1997, 1999, DCR 2002-2003	2000 (Billings & Rec.) 2001 (EHth) 2001 (ACS), DCR 2004, 2005 NSF ICR #2576 (in proc)	1998	1997, 2000, 2005 NSF ICR #2576 (in proc)		2001	1997, 1999, 2001, 2003, 2005 Biennial Juv Trust Fund	2005 ICR #2528			PFRD 1998 PDS 2001	2000		2000 (Ct. Ops) 2001, 2002 (Financial Admin)	BCR 1997, Triennial Audit of TRO - 2002, 2005 NSF ICR #2576 (in proc), Qtrly & Annual TFA 1996-June 2006,	
ACCOUNTS RECEIVABLES, COLLECTIONS, REVENUE RECOVERY		DCR A-C Collections 2001 (2004 in process)			1999				1999, 1996-2005 Annual Grants	2000 Billings & Rec., 2001 (Env. Health) 2001 (ACS)	1996	1997, 2000	2001	1997, 1998 (Rev), 1999, 2001, 2003, 2005 Biennial Trust Fund				1998, RDMD Utilities 2004		2005 ICR #2575			BCR 1997, Triennial Audit of TRO - 2002, 2005	
CASH DISBURSEMENTS - ACCOUNTS PAYABLE		2004 Trust & Agency Disb., 2004 Tax Unit			2003		2002 (Emp. Ben.)		1999, DCR 2003, 1996-2005 Annual Grants	1996, 2002, 2003 (OOA & SP), DCR HCS OCDA 2004 (in process)				1997, 1999, 2001, 2003, 2005 Biennial Trust Fund **	2005 ICR #2528			1998, 2002, RDMD Utilities 2004		1997 (Fin. Asst.), 2005 ICR #2531	2003 DCR		BCR 1997, Qtrly TFA 1996-June 2006**, Annual TFA 1996-2005	
REVOLVING FUNDS	1996, Sched. for 2006	1996	2003 DCR	2000	1996	2000	2001		1996, Sched. For 2006	1996, 1998, 2003 (OOA, Spec. Progs, VSO)		1996	1996, 2001	1996 (Int Control RV), 1998 (BCR), Sched. For 2006	2005 ICR #2528		1996, Sched. For 2006	1996 (EMA & GSA), 1998 PDS 2000, RDMD RV 2004	2000	1996, 2000	1996, 2003		BCR 1997	
PROCUREMENT & CONTRACT ADMINISTRATION	P-Cards 2003				1999		P-Cards 2003		1999	2005 ICR #2530	P-Cards 2003, HCS OCDA 2004	P-Cards 2003, 2005 ICR #2591 (in proc)	P-Cards 2003, 2005 ICR #2567 (in proc.)		1998 (BCR)		P-Cards 2003	P-Cards 2003	1998		2005 ICR #2531			BCR 1997
PAYROLL		2003			1999				1999					1998 (BCR)					1998					BCR 1997
TRUST FUNDS & SPECIAL DEPARTMENT FUNDS		2004 Trust & Agency Disb.	2003 DCR		1999, 2003				1999, DCR 2003	DCR 2004				2001	1997, 1999, 2001, 2003, 2005 Biennial Trust Fund**	2005 ICR #2528			PFRD 1998, PDS 2001, RDMD Trust Fds 2004	2000	2002	2001 (Ct. Ops), 2003	BCR 1997, Annual Compl. 1997-2004**, Qtrly Compl. 2003-2004**, Qtrly TFA 1996-Jun 2006 (sched) & Annual TFA 1996-2005**	
BUDGETING		2003			1999		2003		1999	DCR 2004				1998		2005 ICR #2528	DCR 2004		PFRD 1998 PDS 2003		DCR 2004	DCR 2004		BCR 1997
PERFORMANCE MEASURE VALIDATIONS (PMV)		2005 #2554	Sched. For 2006	Sched. for 2006								Sched. for 2006	2005 #2555					2006 #2592 (in proc)		2006 #2593 (in proc)	Sched. for 2006			

Legend:  
 This schedule shows internal controls reviews and mandated audits performed since 1996.  
 (1) Human Resources & CSS became separate departments in 2004. Dana Pt and HR became depts. In 2005.  
 (2) Resources and Development Management Department (RDMD) resulted from the merger of PFRD and PDS in 2004.

 = Indicates areas of audit coverage 1996 - June 2006 (Including audits scheduled or in process)  
 \*\* Indicates Mandated Audit