



**County of Orange Internal Audit Department  
Status Report #1 for the Audit Oversight Committee**

Audit Year - 12 Months ending 6/30/07  
Time Period Covered 7/1/06 through 9/30/06

Report Date 11/17/06

| Audit Name  | Audit Number | Start Date | End Date | Multi-Yr Projects |                 | Current Audit Plan |           |                |   |    |    |    |                     | Milestones & Comments |   |
|---|--------------|------------|----------|-------------------|-----------------|--------------------|-----------|----------------|---|----|----|----|---------------------|-----------------------|---|
|   |              |            |          | Total Budget      | Actuals To Date | Budget             | Revisions | Revised Budget | Actuals to Date<br>(Per AOC Reports - Not Cumulative) |    |    |    | Est. to Comp. Hours |                       | Over / (Under) Budget Hours                               |
|   |              |            |          |                   |                 |                    |           |                | #1  | #2 | #3 | #4 |                     |                       |   |
| <b>Financial Audits &amp; Mandates (FAM)</b>                          |              |            |          |                   |                 |                    |           |                |   |    |    |    |                     |                       |   |
| (1) Treasury Funds Audit (Qtr ending 6/30/06) (carryover from 05/06)  | 2570         | 06/07/06   | 08/29/06 | 275               | 202             | 225                |           | 225            | 202   |    |    |    | 0                   | (23)                  | Done. Financial statement issued 8/29/06.                 |
| (2) Treasury Funds Audit (Qtr ending 9/30/06)                         | 2608         | 09/21/06   |          |                   |                 | 275                |           | 275            | 4   |    |    |    | 271                 | 0                     | Fieldwork in process.                                     |
| (3) Treasury Funds Audit (Qtr ending 12/31/06)                        | 2609         |            |          |                   |                 | 1,200              |           | 1,200          | 3   |    |    |    | 1,197               | 0                     |   |
| (4) Treasury Funds Audit (Qtr ending 3/31/07)                         | 2610         |            |          |                   |                 | 275                |           | 275            | 0   |    |    |    | 275                 | 0                     |   |
| (5) Treasury Funds Audit (Qtr ending 6/30/07)                         | 2611         |            |          |                   |                 | 50                 |           | 50             | 0   |    |    |    | 50                  | 0                     |   |
| (6) DA / Spousal Abuser Prosecution Grant - (6/30/06)                 | 2612         | 08/31/06   |          |                   |                 | 160                |           | 160            | 1   |    |    |    | 159                 | 0                     |   |
| (7) DA / Workers Comp - Auto Insurance Fraud Grant - (6/30/06)        | 2613         | 07/31/06   |          |                   |                 | 250                |           | 250            | 208   |    |    |    | 42                  | 0                     | Fieldwork in process.                                     |
| (8) DA Health & Disability Insurance Fraud Grant - (6/30/06)          | 2614         | 07/31/06   |          |                   |                 | 250                |           | 250            | 178   |    |    |    | 72                  | 0                     | Fieldwork in process.                                     |
| <b>Follow-Ups (Initial):</b>  |              |            |          |                   |                 |                    |           |                |   |    |    |    |                     |                       |   |
| (9) - TFA 12/31/05 - Management Letter                                | 2615         |            |          |                   |                 | 150                |           | 150            | 0   |    |    |    | 150                 | 0                     |   |
| (10) - Probation Audit - 2 YE 6/30/05 (carryover from 05/06)          | 2572         | 08/23/06   |          |                   |                 | 100                |           | 100            | 20  |    |    |    | 80                  | 0                     | Fieldwork in process.                                     |
| (11) - Tax Redemption Audit - 3 YE 6/30/05 (carryover from 05/06)     | 2573         | 09/05/06   |          |                   |                 | 100                |           | 100            | 4   |    |    |    | 96                  | 0                     | Fieldwork in process.                                     |
| (12) Auditing & Accounting Standards Update                           | 2618         | 07/01/06   |          |                   |                 | 115                |           | 115            | 42  |    |    |    | 73                  | 0                     | On-going assignment.                                      |
| (13) Work Paper Close-Out & Final Report Issuance (05/06 Audits)      | 2619         | 07/01/06   |          |                   |                 | 40                 |           | 40             | 15  |    |    |    | 15                  | (10)                  | On-going assignment.                                      |
| Subtotal  |              |            |          | 275               | 202             | 3,190              | 0         | 3,190          | 677   | 0  | 0  | 0  | 2,480               | (33)                  |   |
| <b>Information Technology Audits (IT)</b>                             |              |            |          |                   |                 |                    |           |                |   |    |    |    |                     |                       |   |
| (1) CAPS / Integrated Procurement & Payables Proc. Pilot (From 05/06) | 2519         |            |          | 175               | 4               | 50                 |           | 50             | 0   |    |    |    | 50                  | 0                     | Awaiting request for assistance from Auditor-Controller.  |
| (2) CAATs / Monthly Analysis of Certain Disb. & Payroll Data          | 2620         | 07/01/06   |          |                   |                 | 600                |           | 600            | 88  |    |    |    | 512                 | 0                     | On-going. Monthly reports issued.                         |
| (3) Assist on IT Component of 12/31/06 TFA                            |              |            |          |                   |                 | 100                | (100)     | 0              | 0   |    |    |    | 0                   | 0                     | Any time will be charged to #2609 above in FAM.           |
| (4) IT Audit - tbd  | 2622         |            |          |                   |                 | 600                |           | 600            | 0   |    |    |    | 600                 | 0                     |   |
| <b>Follow-Ups (Initial):</b>  |              |            |          |                   |                 |                    |           |                |   |    |    |    |                     |                       |   |
| (5) - HCA Self Assessment Validation                                  | 2623         | 09/07/06   |          |                   |                 | 250                |           | 250            | 23  |    |    |    | 227                 | 0                     | Fieldwork in process.                                     |
| (6) - A/C Collections/IT Component of DCR                             | 2624         |            |          |                   |                 | 10                 |           | 10             | 0   |    |    |    | 10                  | 0                     |   |
| <b>Follow-Ups (Secondary):</b>  |              |            |          |                   |                 |                    |           |                |   |    |    |    |                     |                       |   |
| (7) - A/C / Laser Check Application Audit                             | 2625         |            |          |                   |                 | 10                 |           | 10             | 0   |    |    |    | 10                  | 0                     |   |
| (8) - IWMD / LIST Implementation Review                               | 2626         |            |          |                   |                 | 200                |           | 200            | 0   |    |    |    | 200                 | 0                     |   |
| (9) - CAPS / Payroll Risk Assessment (Carryover from 05/06)           | 2525         | 06/09/06   |          | 180               | 135             | 80                 | 50        | 130            | 135   |    |    |    | 0                   | 5                     | Done. Final report issued.                                |
| (10) Review of New System Implement. Notifications (AM # S-1)         | 2627         | 07/01/06   |          |                   |                 | 75                 |           | 75             | 0   |    |    |    | 75                  | 0                     | Notification received from PA/PG. Response is in process. |
| (11) IT Research and Development                                      | 2628         | 07/01/06   |          |                   |                 | 25                 | 50        | 75             | 5   |    |    |    | 70                  | 0                     | On-going assignment.                                      |
| Subtotal  |              |            |          | 355               | 139             | 2,000              | 0         | 2,000          | 251   | 0  | 0  | 0  | 1,754               | 5                     |   |



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| Audit Name   | Audit Number | Start Date | End Date | Multi-Yr Projects |                 | Current Audit Plan |              |                |   |          |          |          |                     | Milestones & Comments |                             |   |
|--|--------------|------------|----------|-------------------|-----------------|--------------------|--------------|----------------|---|----------|----------|----------|---------------------|-----------------------|-----------------------------|---|
|  |              |            |          | Total Budget      | Actuals To Date | Budget             | Revisions    | Revised Budget | Actuals to Date<br>(Per AOC Reports - Not Cumulative) |          |          |          | Est. to Comp. Hours |                       | Over / (Under) Budget Hours |   |
|  |              |            |          |                   |                 |                    |              |                | #1  | #2       | #3       | #4       |                     |                       |                             |   |
| <b>Internal Control Reviews (ICR)</b>                              |              |            |          |                   |                 |                    |              |                |   |          |          |          |                     |                       |                             |   |
| (1) CEO/Purchasing - Purchasing Card Admin. (carryover from 05/06) | 2533         | 06/08/06   |          | 200               | 161             | 155                |              | 155            | 161   |          |          |          |                     | 5                     | 11                          | Draft report issued on 9/07/06.   |
| (2) IWMD Contract Administration (carryover from 05/06)            | 2591         | 03/06/06   |          | 525               | 392             | 125                |              | 125            | 306   |          |          |          |                     | 10                    | 191                         | Fieldwork complete; to issue Draft report in October.   |
| (3) Assessor Revolving Funds (carryover from 05/06)                | 2596         | 04/27/06   | 08/30/06 | 300               | 165             | 50                 |              | 50             | 73  |          |          |          |                     | 0                     | 23                          | Done. Report issued 8/21/06.  |
| (4) District Attorney Revolving Funds (carryover from 05/06)       | 2597         | 04/27/06   | 08/15/06 | 275               | 228             | 25                 |              | 25             | 26  |          |          |          |                     | 0                     | 1                           | Done. Report issued 8/09/06.  |
| (5) Probation Revolving Funds (carryover from 05/06)               | 2598         | 05/02/06   |          | 300               | 279             | 50                 |              | 50             | 65  |          |          |          |                     | 5                     | 20                          | Draft report issued on 7/26/06.   |
| (6) JWA Cash Disbursements   | 2629         |            |          |                   |                 | 400                |              | 400            | 0   |          |          |          |                     | 400                   | 0                           | Assignment to start in October '06.   |
| (7) Sheriff Contract Administration                                | 2664         |            |          |                   |                 | 400                |              | 400            | 0   |          |          |          |                     | 400                   | 0                           |   |
| (8) Dept/Agency Payroll Reviews                                    | 2631         |            |          |                   |                 | 500                |              | 500            | 0   |          |          |          |                     | 500                   | 0                           |   |
| (9) RDMD/Contract Administration & Disbursements                   | 2632         | 07/20/06   |          |                   |                 | 400                |              | 400            | 209   |          |          |          |                     | 191                   | 0                           | Fieldwork in process.   |
| (10) Probation Dept - RSAT Grant Claiming                          | 2633         | 07/11/06   |          |                   |                 | 275                |              | 275            | 271   |          |          |          |                     | 4                     | 0                           | Fieldwork complete; to issue Final report in October.   |
| (11) Treasurer - Interest Apportionment Process                    | 2634         | 08/17/06   |          |                   |                 | 300                |              | 300            | 26  |          |          |          |                     | 200                   | (74)                        | Fieldwork in process.   |
| (12) SSA - Revolving Funds   | 2635         |            |          |                   |                 | 300                |              | 300            | 0   |          |          |          |                     | 300                   | 0                           | Assignment to start in October '06.   |
| <b>Follow-Up Audits (Initial)</b>                                  |              |            |          |                   |                 |                    |              |                |   |          |          |          |                     |                       |                             |   |
| (13) - PA/PG Cash Receipts, Disbursements, Trust Funds & Property  | 2636         |            |          |                   |                 | 1,000              |              | 1,000          | 71  |          |          |          |                     | 929                   | 0                           | Fieldwork complete; pending mgmt's. Planned Actions.  |
| (14) - RDMD/O.C. Zoo Cash Receipts & Disbursements                 | 2636-A       | 07/20/06   |          |                   |                 |                    |              |                |   |          |          |          |                     |                       | 0                           |   |
| (15) - SSA Accounts Receivable & Collections                       |              |            |          |                   |                 |                    |              |                |   |          |          |          |                     |                       | 0                           |   |
| (16) - JWA Public Works Contract Administration                    |              |            |          |                   |                 |                    |              |                |   |          |          |          |                     |                       | 0                           |   |
| (17) - IWMD Contract Administration                                |              |            |          |                   |                 |                    |              |                |   |          |          |          |                     |                       | 0                           |   |
| (18) - tbd   |              |            |          |                   |                 |                    |              |                |   |          |          |          |                     |                       | 0                           |   |
| (19) - tbd   |              |            |          |                   |                 |                    |              |                |   |          |          |          |                     |                       | 0                           |   |
| (20) - tbd   |              |            |          |                   |                 |                    |              |                |   |          |          |          |                     |                       | 0                           |   |
| <b>Follow-Up Audits (Secondary)</b>                                |              |            |          |                   |                 |                    |              |                |   |          |          |          |                     |                       |                             |   |
| (21) - SSA Trust & Agency Funds (3rd Follow-Up)                    | 2637         |            |          |                   |                 | 380                |              | 380            | 25  |          |          |          |                     | 275                   | (80)                        |   |
| (22) - RDMD Trust & Agency Fund Disbursements                      | 2637-A       | 08/08/06   | 08/30/06 |                   |                 |                    |              |                |   |          |          |          |                     |                       | 0                           | Done. Report issued 8/24/06.  |
| (23) - HCA Contract Administration & Cash Disbursements            |              |            |          |                   |                 |                    |              |                |   |          |          |          |                     |                       | 0                           |   |
| (24) - tbd   |              |            |          |                   |                 |                    |              |                |   |          |          |          |                     |                       | 0                           |   |
| (25) Work Paper Close-Out & Final Report Issuance (05/06 Audits)   | 2638         |            |          |                   |                 | 20                 |              | 20             | 5   |          |          | 0        | 0                   | 0                     | (15)                        | For finalization of audits started in 05/06.  |
| <b>Subtotal</b>  |              |            |          | <b>1,600</b>      | <b>1,225</b>    | <b>4,380</b>       | <b>0</b>     | <b>4,380</b>   | <b>1,238</b>  | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b>            | <b>3,219</b>          | <b>77</b>                   |   |
| <b>Control Self Assessment (CSA)</b>                               |              |            |          |                   |                 |                    |              |                |   |          |          |          |                     |                       |                             |   |
| (1) HCA/Financial & Administrative Services                        |              |            |          |                   |                 | 0                  |              | 0              | 0   |          |          |          |                     | 0                     | 0                           |   |
| (2) tbd  |              |            |          |                   |                 | 500                | (500)        | 0              | 0   |          |          |          |                     | 0                     | 0                           | Hours transferred to #2617 to allow our CSA team to assist on the County Strategic Focus Project. |
| (3) Promotion  |              |            |          |                   |                 | 50                 | (50)         | 0              | 0   |          |          |          |                     | 0                     | 0                           |   |
| <b>Subtotal</b>  |              |            |          | <b>0</b>          | <b>0</b>        | <b>550</b>         | <b>(550)</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>                    |   |



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| Audit Name   | Audit Number | Start Date | End Date | Multi-Yr Projects |                 | Current Audit Plan |           |                |   |    |    |     |                     | Milestones & Comments  |                             |
|--|--------------|------------|----------|-------------------|-----------------|--------------------|-----------|----------------|---|----|----|-----|---------------------|--|-----------------------------|
|  |              |            |          | Total Budget      | Actuals To Date | Budget             | Revisions | Revised Budget | Actuals to Date<br>(Per AOC Reports - Not Cumulative) |    |    |     | Est. to Comp. Hours |  | Over / (Under) Budget Hours |
|  |              |            |          |                   |                 |                    |           |                | #1  | #2 | #3 | #4  |                     |  |                             |
| <b>Lease Revenue Reviews &amp; Compliance Reviews</b>                |              |            |          |                   |                 |                    |           |                |   |    |    |     |                     |  |                             |
| <u>Lease Revenue Reviews:</u>  |              |            |          |                   |                 |                    |           |                |   |    |    |     |                     |  |                             |
| (1) - JWA/Creative Croissants  | 2642         |            |          |                   |                 | 300                |           | 300            | 0   |    |    | 300 | 0                   |  |                             |
| (2) - JWA/Hertz  | 2643         |            |          |                   |                 | 300                |           | 300            | 2   |    |    | 298 | 0                   | Fieldwork to begin in October.   |                             |
| (3) - JWA/Atlantic Aviation  | 2644         |            |          |                   |                 | 350                |           | 350            | 0   |    |    | 350 | 0                   |  |                             |
| (4) - RDMD/Science Enrichment Services                               | 2645         | 09/27/06   |          |                   |                 | 300                |           | 300            | 2   |    |    | 298 | 0                   | Fieldwork to begin in October.   |                             |
| (5) - DPHD/Ocean Institute (carryover from 05/06 Audit Plan)         | 2577         | 02/16/06   |          | 325               | 390             | 50                 |           | 50             | 23  |    |    | 27  | 0                   | Report being drafted.  |                             |
| (6) - DPHD/Anchor Marine   | 2647         |            |          |                   |                 | 350                |           | 350            | 0   |    |    | 350 | 0                   |  |                             |
| (7) - DPHD/Dana Point Jet Ski  | 2648         |            |          |                   |                 | 350                |           | 350            | 0   |    |    | 350 | 0                   |  |                             |
| (8) - RDMD/tbd   | 2649         |            |          |                   |                 | 350                |           | 350            | 0   |    |    | 350 | 0                   |  |                             |
| <u>Follow-Up on Lease Revenue Reviews (Initial)</u>                  | 2650         |            |          |                   |                 | 1,100              |           | 1,100          | 126   |    |    | 974 | 0                   |  |                             |
| (9) - JWA/Signature Flight Support                                   |              |            |          |                   |                 |                    |           |                |   |    |    |     | 0                   |  |                             |
| (10) - JWA/Avis Rent a Car   |              |            |          |                   |                 |                    |           |                |   |    |    |     | 0                   |  |                             |
| (11) - JWA/Advantage Rent a Car                                      |              |            |          |                   |                 |                    |           |                |   |    |    |     | 0                   |  |                             |
| (12) - RDMD/Anaheim Arena Parking                                    |              |            |          |                   |                 |                    |           |                |   |    |    |     | 0                   |  |                             |
| (13) - RDMD/PCI Parking  | 2651         |            |          |                   |                 | 100                |           | 100            | 0   |    |    | 100 | 0                   |  |                             |
| (14) - RDMD/Swales Anchorage   |              |            |          |                   |                 |                    |           |                |   |    |    |     | 0                   |  |                             |
| (15) - DPHD/Rancho Beach House (carryover from 05/06 Audit Plan)     | 2545-C       | 06/12/06   |          |                   |                 |                    |           |                |   |    |    |     | 0                   | Awaiting completed follow-up template from auditee.  |                             |
| (16) - DPHD/Dana Point Marina Inn (carryover from 05/06 Audit Plan)  | 2545-G       | 06/12/06   |          |                   |                 |                    |           |                |   |    |    |     | 0                   | Draft Report issued 10/6/06.   |                             |
| (17) - RDMD/Newport Dunes  | 2650-C       | 09/28/06   |          |                   |                 |                    |           |                |   |    |    |     | 0                   | Fieldwork in process.  |                             |
| (18) - DPHD/Dana West Marina   | 2650-A       | 09/12/06   |          |                   |                 |                    |           |                |   |    |    |     | 0                   | Awaiting completed follow-up template from auditee.  |                             |
| (19) - DPHD/Dreamcatcher Yachts                                      | 2652         |            |          |                   |                 | 100                |           | 100            | 0   |    |    | 100 | 0                   |  |                             |
| (20) - DPHD/Ship to Shore Insurance                                  | 2653         |            |          |                   |                 | 100                |           | 100            | 0   |    |    | 100 | 0                   |  |                             |
| (21) - DPHD/Aventura Sailing   | 2650-B       | 07/24/06   | 09/26/06 |                   |                 |                    |           |                |   |    |    |     | 0                   | Done. Final report issued.   |                             |
| (22) - DPHD/Noel Marine Canvas                                       |              |            |          |                   |                 |                    |           |                |   |    |    |     | 0                   |  |                             |
| (23) - DPHD/Ocean Institute  |              |            |          |                   |                 |                    |           |                |   |    |    |     | 0                   |  |                             |
| (24) - tbd   |              |            |          |                   |                 |                    |           |                |   |    |    |     | 0                   |  |                             |
| (25) - tbd   |              |            |          |                   |                 |                    |           |                |   |    |    |     | 0                   |  |                             |
| <u>Follow-Up on Lease Revenue Reviews (Secondary)</u>                | 2654         |            |          |                   |                 | 200                |           | 200            | 58  |    |    | 142 | 0                   |  |                             |
| (26) - RDMD/Bayshore Marina  | 2654-A       | 08/18/06   | 08/25/06 |                   |                 |                    |           |                |   |    |    |     | 0                   | Done. Final report issued.   |                             |
| (27) - RDMD/Canyon RV  | 2654-B       | 08/31/06   | 09/26/06 |                   |                 |                    |           |                |   |    |    |     | 0                   | Done. Final report issued.   |                             |
| (28) - tbd   |              |            |          |                   |                 |                    |           |                |   |    |    |     | 0                   |  |                             |
| (29) - tbd   |              |            |          |                   |                 |                    |           |                |   |    |    |     | 0                   |  |                             |
| (30) - tbd   |              |            |          |                   |                 |                    |           |                |   |    |    |     | 0                   |  |                             |
| <u>Compliance and Other Audits</u>                                   |              |            |          |                   |                 |                    |           |                |   |    |    |     |                     |  |                             |
| (31) CEO - HIPAA Security Review Compliance Review                   | 2655         |            |          |                   |                 | 300                |           | 300            | 0   |    |    | 300 | 0                   |  |                             |
| (32) Administration of Lease Revenue Reviews                         | 2656         | 07/01/06   |          |                   |                 | 100                |           | 100            | 7   |    |    | 93  | 0                   | On-going.  |                             |
| (33) Work Paper Close-Out & final Report Issuance (05/06 Audit Plan) | 2657         | 07/01/06   |          |                   |                 | 100                |           | 100            | 111   |    |    | 20  | 31                  | Final reports issued for: Swales Anchorage, PCI Parking, Advantage Rent a Car, & Avis Rent a Car. Awaiting response for Anaheim Arena Parking. Final reports issued for initial follow-up audits: Strawberry Farms Golf Course, Bayshore Marina, & Canyon RV Park. |                             |
| (34) County Strategic Focus Project                                  | 2617         | 08/01/06   |          |                   |                 | 0                  | 1,000     | 1,000          | 523   |    |    | 477 | 0                   | Assistance provided for conducting Stakeholder interviews and preparing related report, and for preparation of Workshop Summit report.   |                             |
| (35) Validation of Investigative Review of ROV                       | 2663         | 09/05/06   | 09/20/06 |                   |                 | 0                  | 100       | 100            | 30  |    |    | 100 | 30                  | Done. Final report issued 9/11/06  |                             |
| (36) Reserve for Additional Audit Requests                           |              |            |          |                   |                 | 1,110              | (800)     | 310            | 0   |    |    | 390 | 80                  |  |                             |
|  |              |            |          | 325               | 390             | 5,560              | 300       | 5,860          | 882   | 0  | 0  | 0   | 5,119               | 141  |                             |



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|--|--------------|------------|----------|-------------------|-----------------|--------------------|------------|----------------|---|----------|----------|----------|---------------------|-----------------------|-----------------------------|---|
|  |              |            |          | Total Budget      | Actuals To Date | Budget             | Revisions  | Revised Budget | Actuals to Date<br>(Per AOC Reports - Not Cumulative) |          |          |          | Est. to Comp. Hours |                       | Over / (Under) Budget Hours |   |
|  |              |            |          |                   |                 |                    |            |                | #1  | #2       | #3       | #4       |                     |                       |                             |   |
| <b>Performance Measure Validation Reviews</b>                |              |            |          |                   |                 |                    |            |                |   |          |          |          |                     |                       |                             |   |
| (1) Social Services Agency (carryover from 05/06 Audit plan) | 25100        | 04/27/06   | 10/05/06 | 300               | 60              | 100                |            | 100            | 60  |          |          |          |                     | 0                     | (40)                        | Done. Final report issued 10/3/06.  |
| (2) RDMD (carryover from 05/06 Audit Plan)                   | 25101        | 05/02/06   |          | 400               | 560             | 200                | 200        | 400            | 560   |          |          |          |                     | 30                    | 190                         | Fieldwork in process. Scope expanded to test results in all (7) RDMD Divisions. |
| (3) Health Care Agency                                       | 2658         |            |          |                   |                 | 200                |            | 200            | 0   |          |          |          |                     | 200                   | 0                           |   |
| (4) Clerk of the Board                                       | 2659         |            |          |                   |                 | 200                |            | 200            | 0   |          |          |          |                     | 200                   | 0                           |   |
| (5) County Executive Office                                  | 2660         |            |          |                   |                 | 200                |            | 200            | 0   |          |          |          |                     | 200                   | 0                           |   |
| (6) Housing & Community Services                             | 2661         |            |          |                   |                 | 200                |            | 200            | 0   |          |          |          |                     | 200                   | 0                           |   |
| (7) Human Resources Department                               | 2662         |            |          |                   |                 | 200                | (200)      | 0              | 0   |          |          |          |                     | 0                     | 0                           | Assignment postponed, hours transferred to #25101.                              |
| (8) Work Paper Close-Out and Final Report 05/06 Audits       | 2616         |            |          |                   |                 | 0                  | 50         | 50             | 38  |          |          |          |                     | 50                    | 38                          |   |
| <b>Subtotal</b>  |              |            |          | <b>700</b>        | <b>620</b>      | <b>1,300</b>       | <b>50</b>  | <b>1,350</b>   | <b>658</b>  | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b>            | <b>880</b>            | <b>188</b>                  |   |
| <b>Control Related &amp; Other Assignments</b>               |              |            |          |                   |                 |                    |            |                |   |          |          |          |                     |                       |                             |   |
| (1) Annual Risk Assessment Audit Plan                        | 2601         | 07/01/06   |          |                   |                 | 325                | 200        | 525            | 5   |          |          |          |                     | 520                   | 0                           | On-going assignment.  |
| (2) Cash Losses  | 2602         | 07/01/06   |          |                   |                 | 100                |            | 100            | 2   |          |          |          |                     | 98                    | 0                           | On-going assignment.  |
| (3) Fraud Hotline  | 2603         | 07/01/06   |          |                   |                 | 120                |            | 120            | 14  |          |          |          |                     | 106                   | 0                           | On-going assignment.  |
| (4) External Audit Reporting                                 | 2604         | 07/01/06   |          |                   |                 | 300                |            | 300            | 79  |          |          |          |                     | 221                   | 0                           | On-going assignment.  |
| (5) Technical Assistance to Other Depts/Agencies             | 2605         | 07/01/06   |          |                   |                 | 200                |            | 200            | 26  |          |          |          |                     | 174                   | 0                           | On-going assignment.  |
| (6) HIPAA Administration                                     | 2606         | 07/01/06   |          |                   |                 | 100                |            | 100            | 3   |          |          |          |                     | 97                    | 0                           | On-going assignment.  |
| (7) Reports for Board, AOC, EA Meetings                      | 2607         | 07/01/06   |          |                   |                 | 375                |            | 375            | 52  |          |          |          |                     | 323                   | 0                           | On-going assignment.  |
| <b>Subtotal</b>  |              |            |          | <b>0</b>          | <b>0</b>        | <b>1,520</b>       | <b>200</b> | <b>1,720</b>   | <b>181</b>  | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b>            | <b>1,539</b>          | <b>0</b>                    |   |
| <b>Total Budget</b>  |              |            |          | <b>3,255</b>      | <b>2,576</b>    | <b>18,500</b>      | <b>0</b>   | <b>18,500</b>  | <b>3,887</b>  | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b>            | <b>14,991</b>         | <b>378</b>                  |   |
| <b>Additional Coverage Provided By Consultants</b>           |              |            |          |                   |                 |                    |            |                |   |          |          |          |                     |                       |                             |   |
| To Be Determined   |              |            |          |                   |                 |                    |            |                |   |          |          |          |                     |                       | 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>                    |   |