County of Orange
Internal Audit Department

The Internal Audit Department is an independent audit department reporting directly to the Orange County Board of Supervisors.

DRAFT

Fiscal Year 2007-08 Audit Plan

Audit Oversight Committee Meeting: May 17, 2007

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Proud Recipient of the
2005 Institute of Internal Auditors' Award for
Recognition of Commitment to
Professional Excellence, Quality, and Outreach

ITEM 6
AOC Meeting 5/17/07

COUNTY OF ORANGE
Internal Audit Department
DRAFT
FY 07-08 Audit Plan

Table of Contents

PAGE

EXECUTIVE SUMMARY 1

MISSION STATEMENT 1
GOALS 2
ANNUAL AUDIT PLAN & KEY AUDIT CATEGORIES 4
DEDICATION OF RESOURCES TO AUDIT RELATED SERVICES 5

DEPARTMENTAL ORGANIZATION CHART 9

COUNTYWIDE RISK ASSESSMENT METHODOLOGY 10

Overview 10
Internal Control Reviews 10
Information Technology Inventory and Assessment 10

SEE ATTACHMENT - RISK ASSESSMENT SCHEDULES ..... A-1 THRU A-7

EXECUTIVE SUMMARY

MISSION STATEMENT

> The mission of the County of Orange's Internal Audit Department is to provide reliable, independent, objective evaluations and business and financial advisory services to the Board of Supervisors and County executive management. Our role is to assist both parties with their important business and financial decisions; as well as, to contribute to protecting and safeguarding the County's resources and assets.

We support and assist the Board of Supervisors and County Executive Management in the accomplishment of their functional business goals and objectives. Our contribution to this effort is testing and reporting on their internal control systems and processes. County executive management is responsible for establishing and maintaining these control processes because they must rely on these systems and processes in managing their complex organizations. These systems and processes are used for safeguarding the County's assets and resources, and for reasonable, prudent, and effective financial stewardship and for accurate recording and reporting.

The IAD is recognized for our internal controls expertise. We apply this expertise in assisting County Executive Management in enhancing their business processes and constantly improving and strengthening the internal control environment the public expects, relies upon, and demands of its government. We are committed to a process of continuous learning and improvements within our department. We keep ourselves updated on relevant issues in business and industry with regard to accounting trends and developing financial best practices. Such constant renewal keeps the IAD and its staff professionally current, refreshed, invigorated, and responsive to the County's needs for attestation, compliance assurance, accountability testing, and business improvement. We assist management in helping to implement best business practices with regard to internal controls, accounting systems, and business processes.

To meet our clients' expectations for integrity, objectivity, and independence and for us to function effectively with consistent reliability and credibility, the IAD applies professional auditing standards to all engagements. This allows us to ensure reviews and assessments of County operations are always informative, accurate, and objective. Where required, the IAD follows the ethical and professional standards promulgated by the American Institute of Certified Public Accountants (AICPA), the Institute of Internal Auditors (IIA), and the Government Accountability Office (GAO). Moreover, the quality of IAD operations is regularly and independently assured by rigorous peer reviews conducted by outside CPA firms. We have passed three such quality reviews to date; the last in 2004 being the most extensive quality review conducted outside the jurisdiction of the GAO. The next quality review is currently being planned for July 2007. As further validation of our department's commitment to quality, we received the IIA's award for "Recognition of Commitment to Professional Excellence, Quality and Outreach" in 2005.

Our Business Plan goals are consistent with our annual Audit Plan because our role within Orange County is limited and well defined. Our annual Business Plan is reviewed by the CEO's Office and our Audit Plan is submitted, discussed, and approved each fiscal year by the Audit Oversight Committee (AOC). Our annual Audit Plan is challenging to complete, but it does include some flexibility to be responsive to the Board of Supervisors. At times, they request audit services during the year and we have hours specifically reserved for this purpose. In 2005, we converted our annual Audit Plan from a calendar year basis back to a fiscal year basis. The purpose of this change was to better synchronize the annual Audit Plan with the budget and business plans.

Our Audit Plan has as its foundation the traditional internal audits of "hard-control areas" such as segregation of duties, limiting access to cash, and accurate originating accounting entries and transactions. Examples of such traditional audits in our Audit Plan include those audits included in the Financial Audits and Mandates (FAM), Internal Control Reviews (ICR), and Information Technology Audits (IT) sections. These audit reports contain opinions regarding the status of internal controls or the County's compliance with grant or other governing provisions. Our audit reports also include recommendations to management regarding improvements to specific accounting processes and internal controls in order to enhance or strengthen them. As part of our internal improvement process, we distribute a customer survey with each of our audit reports to allow customer evaluation and feedback.

As in the FY 06-07 Audit Plan, we include in our audits steps for testing the economy and efficiency of operations (a category of performance auditing), and our reports where applicable, contain performance recommendations related to economy and efficiency enhancements. In addition, we are continuing our Performance Measure Validation Audits initiated in late 2005. These reviews validate the performance measures included in the annual business plans produced by the County departments. The Follow-Up Audit process was recently enhanced and is now continuing as a robust and mature process. Based on our Follow-Up Audits, we can state that County management substantially implements our report recommendations on a timely basis. We attribute this level of management cooperation to the partnership we have created with County management.

GOALS

Strategic Goals:

IAD continues to implement the two fundamental strategic goals of this audit organization begun in prior years. These two goals remain at the heart of our operation. We reassess them annually and they continue to be relevant in guiding the professional direction of the department.

1. We assist the Board of Supervisors and County management in ensuring the County's assets and resources are safeguarded, the County's accounting and financial reporting is timely and accurate, and the County's management has timely information and relevant analysis for its business and financial decisions.

2. We provide professional assurance, attestation, and corrective recommendations to our clientele on the County's internal controls, accounting records, and financial and business operations through our published audit reports and reviews.

We have incorporated these Business Plan goals into our Annual Audit Plan.

Outcome Measures:
For the year 2005-06, we successfully met our two key outcome measures. We also plan to meet our two key outcome measure for FY 06-07. Our audit efforts and the diligence and responsiveness of County management contributed to the achievement of these measures. Our two key outcome measures were successful last year because:

- The County had no defalcation or reported cash losses material to the County.

- A high percentage of clients reported they received information and/or recommendations that were timely and helpful to them in safeguarding the County's assets and making business decisions. With few exceptions, our control recommendations are addressed by management and the majority was implemented.

ANNUAL AUDIT PLAN & KEY AUDIT CATEGORIES

Our Audit Plan is submitted, discussed, and approved at the beginning of each fiscal year by the Audit Oversight Committee (AOC). We are dedicated to completing our Audit Plan while continuing to be flexible and responsive to the Board of Supervisors' requests for audit services.

The Audit Plan has at its core the traditional audits of "hard-controls;" such as segregation of duties, limiting access to cash, and accurate originating accounting entries and transactions. Examples of these traditional audits in our audit plan include our core business functions identified as Financial Audits and Mandates (FAM), Internal Control Reviews (ICR), and Information Technology Audits (IT). Our reports contain opinions regarding the presentation of financial statements or the County's compliance with grant or other governing provisions. Our reports also include recommendations to management regarding improvements to specific accounting processes and internal controls.

Our Follow-Up Audit process is necessary to ensure that our audit recommendations are implemented satisfactorily. IAD implemented a more structured and rigorous Follow-Up Audit process in response to suggestions made by the AOC and the Board of Supervisors. Our first Follow-Up Audit begins about six months following the release of an audit report. If necessary, a second Follow-Up Audit will be conducted about 12 months from the release of the original audit report. At the request of the AOC, we are to bring to their attention any audit recommendations we find still not addressed, resolved or mitigated after the second follow-up.

We are pleased to report that County management substantially implements our recommendations on a timely basis. We also compliment County management with partnering with us with in this effort to be responsive.

For FY 2007-08, we are continuing with the category of audits called Performance Measure Validation (PMV) Audits. Our audit scope is limited to reviewing the documentation that supports the departments' assertion as to the achievement of their key outcome indicators. We issue audit reports that state the outcome indicators, the department's reported results, and whether we found adequate documentation that supports the reported results.

We combine the three core groups of "hard control" audits (FAM, ICR, and IT) with Performance Measure Validation Reviews (PMV) and Control Self-Assessment (CSA) workshops to achieve balanced audit coverage of the County.

DEDICATION OF RESOURCES TO AUDIT RELATED SERVICES

Our Audit Plan is based on 17,000 direct audit hours to be provided by 12 audit professionals. We currently have 2 audit position vacancies, one of which is our IT auditor position. The Audit Plan does not include hours for these vacant positions. Because of new federal laws (Sarbanes-Oxley Act), auditors are in high demand and we have to work to recruit staff. We may find filling these positions and in particular the IT audit position difficult at this time. We are working with Human Resources on creative recruiting efforts to counter the high demand situation. The audit hours for the Director and Deputy Director are not included in the above total and the time for the three Senior Audit Managers is adjusted downward to allow them time for administrative management.

These hours are allocated to the audit areas as follows:

Financial Audits and Mandates (FAM):	**800**
Information Technology (IT) Audits:	**1,200**
Internal Control Reviews (ICR):	**4,250**
Facilitated Control Self-Assessment (CSA):	**550**
Lease Revenue Reviews & Compliance Audits:	**5,640**
Performance Measure Validations (PMV):	**3,100**

The plan also allocates an additional **1,460** hours for audit activities such as staffing the fraud hotline, reviewing cash losses, administering data collection of external audits, conducting training classes in County departments on practical internal control concepts and application, performing the annual risk assessment, HIPAA Administration, and compiling and presenting activity reports to the Board of Supervisors and Audit Oversight Committee.

Within the **17,000** hours, we reserved **1,015** hours to respond to Board requests for audit services. Our FY 07-08 Audit Plan is detailed on the following page.

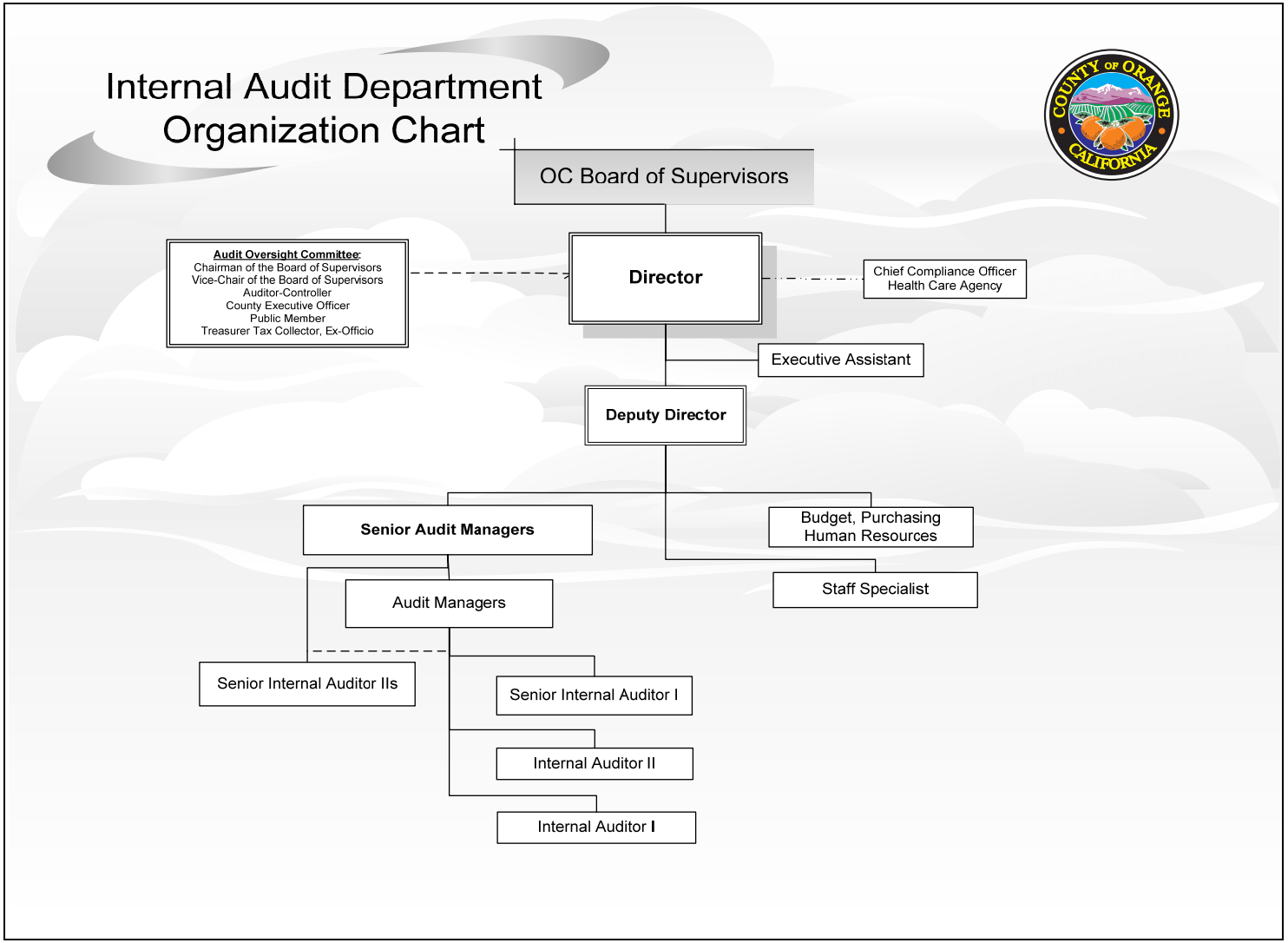
County of Orange Internal Audit Department
Fiscal Year 07 - 08 Audit Plan

	Audit Name	Final Budgeted Hours
	FINANCIAL AUDITS & MANDATES (FAM)	
1	DA Spousal Abuser Prosecution Grant - 6/30/07	160
2	DA Workers Comp/Auto Insurance Fraud Grant - 6/30/07	250
3	DA Health & Disability Insurance Fraud Grant - 6/30/07	250
	Follow-Ups (Second):	40
4	- Tax Redemption (to be determined)	
5	Auditing & Accounting Standards Update	100
	Subtotal	**800**
	INFORMATION TECHNOLOGY AUDITS (IT)	
1	CAATs - Monthly Analysis of Certain Disbursement and Payroll Data	600
	CAPS+ Implementation Assistance (limited to controls & audit trails) per MOU* - 2,400 hrs	0
2	- General Accounting: cash receipting only.	
3	- Capital Assets	
4	- Disbursements: vendor and trust fund disbursements only.	
5	- Procurement	
	(*Scope & Hours of Assistance is pending final approval of CAPS Steering Committee)	
6	ATS Implementation assistance - scope to be determined & MOU developed.	0
7	PA/PG - ePages Implementation Assistance - limited to segregation of duties	200
	Follow-Up Audits (First):	
8	- A-C Collections/ IT Component of DCR (carry-over from prior year)	250
	Follow-Up Audits (Second):	
9	- HCA Self Assessment Validation (TBD)	50
10	Review of New System Implementation Notifications (AM No. S-1)	25
11	IT Research & Development	75
	Subtotal	**1,200**
	INTERNAL CONTROL REVIEWS (ICR)	
1	Development & Implementation of Countywide Risk and Control Standards	0
2	Treasurer-Interest Apportionment Process - carryover from 2006	200
3	Auditor-Controller Claims & Disbursing Unit	400
4	County Executive Office Contract Administration	400
5	CEO/Public Finance - Cash Receipts and Disbursements	500
6	Clerk-Recorder Cash Receipts - So. County Branch	250
7	Housing & Comm. Services Dept. - OCHA HAP Payments	400
8	Probation Department Payroll Review	400
9	Sheriff-Coroner Payroll Review	400
	Follow-Up Audits (First):	900
11	JWA Cash Disbursements	
12	RDMD Contract Administration and Disbursements	
13	SSA Revolving Funds	
14	Sheriff-Coroner Contract Administration and Disbursements	

15	tbd		
16	tbd		
	Follow-Up Audits (Second):		380
17	SSA Accounts Receivable & Collections		
18	IWMD Contract Administration		
19	CEO/Purchasing P-Cards		
20	tbd		
21	Work Paper Close-Out & Final Report Issuance (audits from 2006 plan)		20
		Subtotal	**4,250**
	CONTROL SELF-ASSESSMENT (CSA)		
1	CSA - tbd		500
2	CSA Promotion		50
		Subtotal	**550**
	LEASE REVENUE REVIEWS & COMPLIANCE REVIEWS		
	Lease Revenue Reviews:		
1	- JWA/Parking Concepts Inc. (expanded review)		400
2	- JWA/Thrifty Car Rental		300
3	- JWA/GAT Airline Ground Support		300
4	- JWA/Creative Croissants		250
5	- RDMD - Riverview Golf		325
6	- RDMD/Lake Forest Golf		325
7	- RDMD/David L. Baker Golf		325
8	- RDMD/Mile Square Golf		325
9	- RDMD/Sunset Marina		350
	Follow-up on Lease Revenue Reviews (First):		900
10	- DPHD/Dana West Marina (carry-over)		
11	- DPHD/Dreamcatcher Yachts (carry-over)		
12	- DPHD/Ship to Shore Insurance (carry-over)		
13	- DPHD/Noel Marina Canvas (carry-over)		
14	- RDMD/Anaheim Arena Parking		
15	- RDMD/Science Enrichment Services		
16	- JWA/Hertz		
17	- JWA/Atlantic Aviation		
18	- JWA/Newport Beach Golf Course		
19	- DPHD/Ocean Institute		
	Follow-up on Lease Revenue Reviews (Second):		400
21	- DPHD/Rancho Beach House		
22	- RDMD/Newport Dunes Water Resort		
23	- tbd (RDMD/PCI)		
24	- tbd (DWM)		
25	- tbd (Dreamcatcher)		
26	- tbd (Ship to Shore)		
27	- tbd (Noel Marine)		
28	- tbd		

	Compliance & Other Audits:		
30	CEO - HIPAA Security Rule Compliance Review		300
31	Administration of Lease Revenue Reviews		100
32	Work Paper Close-Out & Final Report Issuance (audits from prior year plan)		25
33	Reserve for Additional Audit Requests		1,015
		Subtotal	**5,640**
	PERFORMANCE MEASURE VALIDATION (PMV) AUDITS		
1	Assessor		200
2	Clerk of the Board		200
3	Clerk-Recorder		200
4	County Counsel		200
5	County Executive Office		200
6	Dana Point Harbor Department		200
7	District Attorney		200
8	Human Resources Department		200
9	Integrated Waste Management Department		200
10	Probation Department		200
11	Public Adminstrator/Public Guardian		200
12	Public Defender		200
13	Sheriff-Coroner		200
14	Treasurer-Tax Collector		200
	Follow-Up Audits (Initial):		300
15	- Health Care Agency		
16	- Housing & Community Services		
17	- Social Services Agency		
18	- RDMD		
19	- Health Care Agency		
20	- Housing & Community Services		
		Subtotal	**3,100**
	CONTROL RELATED & OTHER ASSIGNMENTS		
1	Annual Risk Assessment - Audit Plan		500
2	Cash Losses		20
3	Fraud Hotline		120
4	External Audit Reporting		300
5	Technical Assistance to Other Dept/Agencies		200
6	HIPAA Administration		70
7	Reports for Board, AOC, EA Meetings		250
		Subtotal	**1,460**
		Grand Total	**17,000**

DEPARTMENTAL ORGANIZATION CHART



COUNTYWIDE RISK ASSESSMENT METHODOLOGY

Overview

The IAD performed a risk assessment for purposes of preparing the FY 07-08 Audit Plan. A comprehensive, interactive countywide risk assessment was conducted that included meetings with members of the Board of Supervisors and the County Executive Office to obtain their input on risks affecting their respective areas. For the departments/agencies, we sent out Risk Assessment Questionnaires for input on risk areas and reviewed all department/agency Business Plans. Our risk assessment also identified other factors such as financial volume and activity for each department/agency, prior audit coverage, external audit coverage, and information from prior Risk Assessments to make our risk determination.

Below is a discussion of our methodology for each area:

Internal Control Reviews

Internal Control Reviews (ICRs) are performed for processes involving cash receipts, accounts receivable, cash disbursements, revolving funds, purchasing/contract administration, trust/special department funds, payroll, and budgeting. To determine risk ratings for these processes, we used the following criteria and relative weight factors in our assessment:

- Department/Agency Changes (20%): Included factors such as management and/or organizational changes, significant increases/decreases in staffing and workloads, new/eliminated programs, and significant changes in laws/regulations.
- Operating Environment (20%): Included factors related to the department's operating environment such as public image, laws/regulations, safety and environmental issues, sensitivity to economic factors, pending litigation, and business continuity.
- Last Audit Performed (10%): Identified all IAD internal control reviews and mandated audits performed on the above processes since 1997.
- Financial Activity/Volume (50%): Obtained a listing of all County funds and the controlling department/agency for each fund. From CAPS, we compiled FY 05-06 financial information (dollar volume, number and nature of transactions) for each process and for each controlling department.

Using the above criteria, each department/agency process was rated on a scale of 1 to 10 (10 being highest risk and 1 lowest risk) for each of the above weight factors. An overall risk score was then assigned to areas of High (9 - 10), Moderate (5 - 8), and Low (1 - 4) risk. The overall risk scores are shown on page A-1 of the attached risk assessment schedules, and a S*chedule of Prior Audit Coverage* since 1997 is shown on page A-2 of the attachment.

Information Technology Inventory and Assessment

We prepared a key system inventory based on information we received from each department as part of our annual survey. The departments provide information only for those systems they identified as critical or key to carrying out the mission of their respective department. Examples of applications/systems not included in the inventory are: utilities (such as anti-virus, email, backup programs, and Microsoft operating system and office applications), terminal emulators

(allows access to a mainframe computer via a personal computer), and systems of a limited/administrative nature (such as form generation, record retention, or telephone directories).

We rated each key system based upon the six relative weight factors below:

- Importance & Impact (30%): The importance and impact of the system to the County and department's mission. Systems having a countywide impact were rated high in this category.
- Complexity (20%): The complexity of the system taking into consideration the number of interfaces, the number of users and transactions, the nature of the database, and the nature of the calculations made by the system.
- Nature of Information (15%): The nature of the information controlled by the system such as financial, operational, or support. Systems controlling financial assets or data were rated high in this category.
- Sensitivity of Information (15%): The confidentiality of the information controlled by the system. Systems controlling HIPAA regulated information or personal information were rated high in this category.
- Maturity (10%): The length of time since the system was implemented or since significant upgrades occurred.
- Last Audit Performed (10%): The number of years since the last audit.

Each system was rated on a scale of 1 to 5 (5 being highest risk and 1 being lowest risk) for each of the weighted factors. Then, an overall score was calculated and the system was ranked as high (400 or above), moderate (251 – 399), or low (below 250). The overall risk scores and ratings are shown on page A-3 thru A-7 of the attached risk assessment schedules.

Risk Assessment Evaluation Methodology

We have studied the history of ten years of audit reports and audit findings. We have reviewed the agencies' annual business plans and have concluded that the departments and agencies have dedicated and control conscious managers overseeing their main business processes. In the audit reports issued, we noted that less than 10% of the findings are "significant issues" and less than 1% of the findings are "material." More importantly, management has corrected or mitigated all areas identified in our reports. We have audited many of the business cycles and activities that we identified initially in our risk assessment process as having a Moderate to High inherent internal control risk, including such areas as budgeting, revenue collections, cash receipts and disbursements, revolving funds, trust funds/special dept. funds, accounts receivables, contract administration and procurement.

The Internal Audit Department now has a historical basis for assessing the competence of management and the rigor of their oversight of internal controls and expenditures. We have concluded that the control environment is positive and effective and helps offset the inherent internal control risks. The established control process offsets the inherent internal control risks associated with many of the County's business processes.

One important contributing factor in the improvement of control awareness is a direct result of the Control Self Assessment workshops conducted in 19 of the 23 County departments and agencies over the past five years. Internal controls are discussed thoroughly in these workshops. In addition, we have also conducted several Internal Control Workshops attended by County employees. We also have Control Training Tools on our Web site and County employees can access this training at any time. In addition, the County established and maintains annual business and budget plans and strategic planning. Recently the County established annual performance goals and achievement measures. These enhancements also contribute to management's awareness and understanding of the importance of internal controls and their focus on sound business practices.

In our opinion, we can now assert that County Management has demonstrated an increasing awareness of internal controls and our audit results have verified this achievement. Moreover, we can also assert that the County no longer has many business processes that have High levels of control risk in our risk assessment.

SEE ATTACHMENT - RISK ASSESSMENT SCHEDULES

Internal Audit Department Audit Plan 2007-08

Department/Agency
Risk Assessment 2007-2008

This Risk Assessment provides an overview of where Internal Audit has allocated its staffing resources primarily in the Department/Agency Internal Control Reviews. Because of audit coverage in other areas (e.g. Information Technology, CSA Workshops, and Mandated and Compliance audits), resources are limited. This is a risk-based approach used to allocate resources for purposes of audit planning and adding audit value.

BUSINESS PROCESSES:	Assessor	Auditor-Controller	Child Support Services	Clerk of the Bd. of Supervisors	County Clerk-Recorder	County Counsel	County Executive Office	Dana Point Harbor Dept.	District Attorney	Health Care Agency	Housing & Comm. Services Dept.	Human Resources	Integrated Waste Mgmt. Dept.	John Wayne Airport	Probation Dept.	Public Admin./Public Guardian	Public Defender	Public Library	Resources & Develop. Mgmt. Dept.	Registrar of Voters	Social Services Agency	Sheriff-Coroner Dept.	Treasurer/Tax Collector
CASH RECEIPTS	M	M	M	L	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	H
ACCOUNTS RECEIVABLE & COLLECTIONS	L	M	M	L	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M
CASH DISBURSEMENTS & ACCOUNTS PAYABLE	L	M	M	L	M	M	M	M	M	M	M	M	M	M	M	M	M	L	M	M	M	M	H
REVOLVING FUNDS	M	M	M	L	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M
PROCUREMENT & CONTRACT ADMINISTRATION	L	M	M	L	M	M	M	M	M	M	M	M	M	M	M	L	M	L	M	M	M	M	M
PAYROLL	M	M	M	L	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	H	M
TRUST FUNDS & SPECIAL DEPARTMENT FUNDS	L	M	M	L	M	M	M	M	M	M	M	L	M	M	M	M	M	L	M	M	M	M	M
BUDGETING	M	M	M	L	M	M	M	M	M	M	M	M	M	M	M	M	M	L	M	M	M	M	M
PERFORMANCE MEASURE VALIDATION AUDITS																							
LEASE REVIEWS (Remittance of revenues and contract compliance)																							
AUDITS ON 2007-08 PLAN	PMVA	Payroll, Claims & Disbursing,		PMVA	Cash Receipts-So. County Branch, PMVA	PMVA	Public Finance Receipts and Disbursements, PMVA, Contracts Administration	Lease Reviews, PMVA	Grant Audits, PMVA	Payroll Review	O.C. Housing Authority	PMVA	PMVA	Lease Reviews, PMVA	Payroll Review, PMVA	PMVA	PMVA		Lease Reviews, PMVA		Payroll Review	Payroll Review, PMVA	Interest Appotionment, PMVA

10-Year Prior Audit Coverage (from 1997 through June 2007)

5-Year Prior Audit Coverage (from 2002 through June 2007)

Audit Currently In Process or Scheduled to begin prior to June 2007.

Audits planned for the 2007-08 audit plan year.

Note: Risk ratings were based on reviews of Business Plans and department/agency survey information using the following factors:

- Department/Agency Changes
- Operating Environment
- Prior Internal Audits
- Financial Volume and Activity

LEGEND (see Note):
L = Low Risk (1-4 rating)
M = Moderate Risk (5-8 rating)
H = High Risk (9-10 rating)

Schedule of 10 Year Prior Audit Coverage
July 1997 - June 2007

	Assessor	Auditor-Controller	Child Support Svs.	Clerk of the Board	Clerk-Recorder	County Counsel	CEO	Dana Point Harbor	District Attorney	Health Care Agency	Housing/Comm. Svs.	Human Resources (1)	IWMD	John Wayne Airport	Probation	PA/PG	Public Defender	Public Library	RDMD (2)	Registrar of Voters	SSA	Sheriff-Coroner	TTC
CASH RECEIPTS		2001 (DCR Collec-tions), 2006 NSF ICR #2576	2003 DCR		1999, 2003, 2006 NSF ICR #2576	2000	2001, 2002 (Emp. Ben.)		1997, 1999, DCR 2002-2003	2000 (Billings & Rec.) 2001 (EHlth) 2001 (ACS), DCR 2004, 2006 NSF ICR #2576	1998		1997, 2000, 2006 NSF ICR #2576	2001	1997, 1999, 2001, 2003, 2006 Biennial Juv Trust Fund #2512	2006 ICR #2528			PFRD 1998 PDS 2001, RDMD OC ZOO 2006 #2587	2000		2000 (Ct. Ops) 2001, 2002 (Financial Admin)	BCR 1997, Triennial Audit of TRO - 2003, 2006, 2006 NSF ICR #2576, Qrtly 1997 June 2007 (sched) & Annual TFA 1997-2006**
ACCOUNTS RECEIVABLES, COLLECTIONS, REVENUE RECOVERY		DCR A-C Collections 2001, 2004			1999				1999, 1997 2006 Annual Grants	2000 Billings & Rec., 2001 (Env. Health) 2001 (ACS) .			1997, 2000	2001	1997, 1998 (Rev), 1999, 2001, 2003, 2006 Biennial Trust Fund #2512 2006 #2633 (Grant)				1998, RDMD Utilities 2004		2006 ICR #2575		BCR 1997, Triennial Audit of TRO - 2003, 2006**
CASH DISBURSEMENTS - ACCOUNTS PAYABLE		2004 Trust & Agency Disb., 2004 Tax Unit, 2007 #2665 (duplicate payment, in process)			2003		2002 (Emp. Ben.)		1999, DCR 2003, 1997-2006 Annual Grants	2005 ICR #2530, 2007 #2665 (duplicate payment, in process)	2002, 2003 (OOA & SP), DCR HCS OCDA 2004			2007 #2629 (in process)	1997, 1999, 2001, 2003, 2006 Biennial Trust Fund **, 2006 #2633 (Grant)	2006 ICR #2528			1998, 2002, RDMD Utilities 2004 2006 RDMD OC ZOO #2587 2007 #2632 (in process)		1997 (Fin. Asst.) , 2005 ICR #2531	2003 DCR, 2007 #2664 (in process)	BCR 1997, Qrtly TFA 1996-2006** & Annual TFA 1997 2006**
REVOLVING FUNDS	2006 #2596		2003 DCR	2000		2000	2001		2006 #2597	2002	1998, 2003 (OOA, Spec. Progs, VSO)			2001	1998 (BCR), 2006 #2598	2006 ICR #2528	2006 #2599		1998 PDS 2000, RDMD RV 2004	2000	2000, 2007 #2635 (in process)	2003	BCR 1997
PROCUREMENT & CONTRACT ADMINISTRATION	P-Cards 2003				1999		P-Cards 2006		1999	2005 ICR Contract Admin.	P-Cards 2003		P-Cards 2003; Contract Admin. 2006 ICR #2591	P-Cards 2003; 2006 Contract Admin. ICR	1998 (BCR)	2006 ICR #2528	P-Cards 2003	P-Cards 2003	1998; 2007 Contract Admin. #2632 (in process)		2005 Contract Admin. ICR	2007 Contract Admin. #2664 (in process)	BCR 1997
PAYROLL		2003; 2007 Central Payroll #2631 (in process)			1999				1999	2007 #2631 (in process)					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**	2006 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 1997-2007 (sched) & Annual TFA 1997-2006**
BUDGETING		2003			1999		2003		1999	DCR 2004					1998	2006 ICR #2528	DCR 2004		PFRD 1998 PDS 2003, PDS 2005 #2584		DCR 2004	DCR 2004	BCR 1997
PERFORMANCE MEASURE VALIDATIONS (PMV)		2006 #2554	2006 #2595							2006 #2658 (in process)	2006 #2661 (in process)			2006 #2555				2006 #2592	2007 #25101	2006 #2593	2006 #25100		

Legend:
This schedule shows internal controls reviews and mandated audits performed since 1997.

= Indicates areas of audit coverage 1997 - June 2007 (Including audits in process)
** Indicates Mandated Audit

CORE SYSTEMS AUDIT COVERAGE

Controlling Department Over Core System	This schedule shows the County's core systems in the below column. Core systems are those systems that are centralized and used commonly in processing all County depatment/agency financial transactions. The shaded boxes to the right represent the Business Process Internal Control Reviews(ICRs) that Internal Audit has conducted over the past 10 years.	Cash Recipt 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 DISBURSING UNIT 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
A/C, CEO	ANNUAL BUDGET PROCESS	x	x	x		x		x	x
Assessor, A/C, T-TC	PROPERTY TAX ASSESSMENT, COLLECTION & APPORTIONMENT	x	x	x				x	
A/C, 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)

	KEY INFORMATION SYSTEM INVENTORY					
	DEPARTMENT	APPLICATION/SYSTEM	DESCRIPTION	RISK RATING	NEW OR ADDED	COMMENTS/LAST AUDIT
	HIGHER RISK SYSTEMS - ALL					
1	HCA/Behavioral Health	Cerner Millennium (IRIS) 2004.01	integrated e-medical record system	**High**		
2	HCA/Medical Billing	Public Health Billing - Practice Expert Plus	patient data & billing of all claim types for clinics	**High**		
3	HCSD/OCHA	Housing Pro (HAPPY)	manage section 8 housing assistance	**High**		
	AUDITED AND/OR MATURE SYSTEMS					
1	Assessor	ATS (Assessment Tax System)	property assessment/annual roll	**High**		Audited every 5 years by the State. Audit has ltd IT coverage.
2	Auditor-Controller	ATS (Assessment Tax System)	tax calculations & allocations	**High**		Allocations (not system) audited every 3 years by the State. Last audit was 3 YE 6/30/05
3	Auditor-Controller	CAPS Advantage 2.2	payroll	**High**		#2247 Payroll Risk Assmnt (2002), #2422 1st F-Up (2004), #2525 2nd & Final F-Up (2006)
4	Auditor-Controller	CAPS Advantage 2.2	accounts payable, disbursements	**High**		#2246 CAPS Upgrade Readiness (2002), #2522 1st & Final Follow-Up Audit (2005)
5	Auditor-Controller	CAPS Advantage 2.2	job cost, cost allocation, labor distribution	**High**		
6	Auditor-Controller	CAPS Advantage 2.2	general ledger, financial reporting	**High**		Annual CAFR - external audit (Y/E 6/30/2006)
7	Auditor-Controller & Other Depts	VTI (Intelitime Virtual Timecard)	time keeping for multiple departments	**High**		#2055 VTI Sys.Rev.(2000), #2631 ICR on payroll process/VTI accuracy in progress (2007)
8	CEO/Finance	CAPS Advantage 2.2	purchasing	**High**		#2246 CAPS Upgrade Readiness (2002), #2522 1st & Final Follow-Up Audit (2005)
9	Human Resources Department	CAPS Advantage 2.2	personnel	**High**		#2246 CAPS Upgrade Readiness (2002), #2522 1st & Final Follow-Up Audit (2005)
10	Human Resources Department	CAPS Advantage 2.2	position control	**High**		#2246 CAPS Upgrade Readiness (2002), #2522 1st & Final Follow-Up Audit (2005)
11	TTC/Tax Collector	ATS (Assessment Tax System)	tax bill generation and collection of taxes	**High**		
12	TTC/Treasurer	Quantum-QRISK	treasury management system	**High**		Limited review of IT controls in #2609 - 12/31/06 mandated audit.
	MODERATE RISK SYSTEMS					
	CASE MANAGEMENT SYSTEMS			**Moderate**		
1	Child Support Services	CCSAS (California Child Support Automation System)	facilitate sharing of case data w/other counties	**Moderate**		
2	County Counsel	Lexis/Nexis Time Matters (Case Management System)	case & document management for attorneys	**Moderate**		
3	District Attorney	CMS (Case Management System)	tracks filing status of criminal cases	**Moderate**		
4	District Attorney	Child Abduction	track abducted children, custody disputes	**Moderate**		
5	District Attorney	Consumer, Major Fraud, Environmental Violations	tracks cases under investigation prior to filing	**Moderate**		
6	District Attorney	Special Assignment Investigations	tracks special cases under investigation prior to filing	**Moderate**		
7	District Attorney	Felony Projects Case Tracking	tracks felony cases under investigation prior to filing	**Moderate**		
8	District Attorney	Welfare Fraud Case Tracking	tracks welfare cases under investigation prior to filing	**Moderate**		
9	District Attorney	IRIS (Incident Reporting Information System)	records complaints, tracks disposition	**Moderate**		
10	HCA/Correctional Medical Services	CHART (Correctional Health Assessment Records and Tracking)	medical records mgmt & tracking of pharmacy meds	**Moderate**		
11	HCA/Public Health	CCS - ChildWatch	medical case mgmt & finc'l assist for disabled children	**Moderate**		
12	HCA/Public Health	Specimen Tracking	specimen tracking system	**Moderate**		
13	HCA/Public Health	CaseWatch	management of AIDS cases and services	**Moderate**		
14	Probation	CMS (Case Management System)	probation case management for adults and juveniles	**Moderate**		
15	Public Defender	CMS (Case Management System) V2.0	manage & tracks PD cases	**Moderate**		
	CONSORTIA OR STATE MANAGED SYSTEMS			**Moderate**		
1	Child Support Services	ARS (ACES Replacement System)	child support case management (consortia system)	**Moderate**		#2330 DCR-Cash Receipts- ltd review of user access (2003) & #2532 Follow Up (2005)
2	Child Support Services	CalWin (CalWorks Information Network) - consortia system	Referral info is exchanged between ARS & CalWin	**Moderate**		
3	HCA/Maternal Child Health	CATS (Common Application Transaction System)	client registration and eligibility system (state system)	**Moderate**		
4	HCA/Public Health	ISIS (Integrated State Information System)	WIC nutritional data system (state system)	**Moderate**		
5	HCSD/Special Programs	JTA (Job Training Automation System)	track/report clients receiving job training (state system)	**Moderate**		
6	Probation	CLETS SRF (Supervised Release File)	statewide sys. to maintain probation records	**Moderate**		
7	SSA	CalWin (CalWorks Information Network)	benefit management & tracking (consortia sys)	**Moderate**		Network audited by MG&O on 1/30/07.
	FINANCIAL & FINANCIAL RELATED SYSTEMS			**Moderate**		
1	Auditor-Controller	RxLaser	laser check printing	**Moderate**		#2326 Laser Check Review (2003), #2523 F-Up Audit (2005)
2	Auditor-Controller	CUBS Collection System	billing and collection for various departments	**Moderate**		#2428 Collections & A/R Audit (2005); #2624 F-Up Audit in process (2007)
3	Child Support Services	Credit Card Internet Solution	accept on-line credit card payments for child support	**Moderate**		
4	Child Support Services	Dissomaster	calculate child support payments due	**Moderate**		
5	Child Support Services/Accounting	Open Scan Payment Processing	payment processing and tracking	**Moderate**		
6	Clerk-Recorder	Cashiering system	cash receipting application	**Moderate**		#2244 Cashiering Sys. Implmntn. Review (2002), #2565 1st & Final F-Up Audit (2005)
7	HCA	Posting System (Financial Counselors)	accts for payments rec'd for services rendered	**Moderate**		
8	HCA	Purchasing (Legacy Tracking System)	track and report purchases, pymts, assets	**Moderate**		
9	IWMD	Landfill Fee Collection (Paradigm)	landfill cash receipting	**Moderate**		#2327 System Implementation Review (2003) & #2524 1st F-Up (2007).
10	IWMD	Accounts Receivable (Microsoft Great Plains eEnterprise)	accounts receivable	**Moderate**		#2327 System Implementation Review (2003) & #2524 1st F-Up (2007).
11	John Wayne Airport	McGann Parking Revenue Control System	track parking revenues & ticket counts	**Moderate**		#2348 & 2557 Lease Audit of Parking Revenue & Valet Parking Revenue - ltd IT coverage
12	Probation	PFS (Probation Financial System)	manages financial obligations of probationers	**Moderate**		#2512 Mandated Audit - limited IT coverage (2005).
13	RDMD/Geomatics & Land Info	E-Commerce System	sells downloads of maps and land information	**Moderate**		
14	RDMD/HB&P	HBP Parks Reservations System	park reservations & point of sale	**Moderate**		

KEY INFORMATION SYSTEM INVENTORY						
	DEPARTMENT	APPLICATION/SYSTEM	DESCRIPTION	RISK RATING	NEW OR ADDED	COMMENTS/LAST AUDIT
15	RDMD/Public Works/Construction	ProgPay (Progress Payment System)	construction bids and payment management system	**Moderate**		
16	RDMD/Transportation	Fleet Focus/Flagship Billing	complete billing solution for motor pool fleet	**Moderate**	new	
17	TTC/Tax Collector	Netvantage Cashiering System	cashiering support for counter pymts of prop. Taxes	**Moderate**		Limited review of IT controls in #2609 - 12/31/06 mandated audit.
18	TTC/Tax Collector	Remittance Processing System	check scanning & payment posting	**Moderate**		
19	TTC/Tax Collector	Public Defender System	record collection of public defender judgements	**Moderate**		
20	TTC/Tax Collector	Tax Apportionment System	apportion taxes	**Moderate**		
	DOCUMENT IMAGING SYSTEMS			**Moderate**		
1	Auditor-Controller	ERMI (Electronic Report Management & Imaging) & OnBase	financial, payroll, & HR report archiving	**Moderate**		
2	Auditor-Controller	Employee Pay Stub Portal	allows employee viewing of biweekly payroll pay stubs	**Moderate**	new	
3	Child Support Services	COSTARS (Online Storage and Retrieval Solution)	store and view case management documentation	**Moderate**		
4	Probation	EDMS (Electronic Document Management System)	electronic forms and storage of case documents	**Moderate**		
5	RDMD	EDMS (Electronic Document Management System)	manage documents electronically	**Moderate**	new	
	LAW ENFORCEMENT SYSTEMS			**Moderate**		
1	Probation	JIAS (Juvenile Intake Assessment System)	juvenile intake assessment	**Moderate**		
2	Probation	Risks/Needs Assessment	assess probationer needs, risks, level of supervision	**Moderate**		
3	Probation	Penal Code 1210 Violations system	information sharing w/HCA & drug treatment providers	**Moderate**		
4	Probation	AIS (Adult Intake System)	automates the first stage of the adult intake process	**Moderate**		
5	Probation	Adult Probationer - Shared Terms & Conditions	shares info on adult probationers w/law enforcement	**Moderate**		
6	Probation	CABS (Computerized Arrest & Booking System)	store photos of all probationers	**Moderate**		
7	Probation/Institutional Services	IMS (Institution Management System)	juvenile in-custody mgmt - booking, assessing, tracking	**Moderate**		
8	Sheriff-Coroner	various	Because of the circumstances surrounding the S-C systems (confidentiality, compliance with DOJ rules, etc), their systems are self monitored	**Moderate**		
	MULTI-DEPARTMENT OR MULTI-FUNCTION/ENTERPRISE SYSTEMS			**Moderate**		
1	Auditor-Controller	CAPS/Fixed Asset System (AC42)	fixed asset accounting	**Moderate**		
2	CEO/Finance	Brass (CAPS)	budgeting	**Moderate**		
3	Clerk of the Board	ATS (Assessment Tax System)	property tax assessment appeals tracking	**Moderate**		
4	HCA	AMS (Addiction Management System)	patient tx plans, inventory cntrl, billing, reporting	**Moderate**		
5	HCA/Animal Care	Chameleon	animal care operations (kennel, veterinary, licensing)	**Moderate**		
6	HCA/Environmental Health	Envision	tracks field inspections/violations & generates billings	**Moderate**		
7	Public Administrator/Public Guardian	ePAGES (Enhanced Public Administrator Guardian Electronic Sys.)	case management and accounting system	**Moderate**	added	#2528 ICR - ltd coverage of ePAGES (2005). #2636-A F-Up of ICR (2006).
8	Public Library	SIRSI Unicorn/iBistro	patron and material information system	**Moderate**		
9	RDMD	APPS (Automated Permitting and Planning System)	enterprise system for permit processing & accounting	**Moderate**		
	PERSONNEL SYSTEMS			**Moderate**		
1	Human Resources Department	ORS (Online Recruitment System)	obtaining/accessing transfer applications	**Moderate**	added	
2	Human Resources Department	Online Recruitment System (application svc provider NeoGov)	on-line job application management	**Moderate**		
3	Human Resources Department	1992 Defined Benefits	1992 DB plan enrollment and contributions tracking	**Moderate**		
4	Human Resources Department	Employee Benefits Data Warehouse	provides info. on employee benefit deductions	**Moderate**	new	
	TREASURY MANAGEMENT SYSTEMS			**Moderate**		
1	TTC/Treasurer	Bloomberg	on-line securities trading	**Moderate**		Limited review of IT controls in #2609 - 12/31/06 mandated audit.
2	TTC/Treasurer	Gateway	middleware between Quantum and Bloomberg	**Moderate**		Limited review of IT controls in #2609 - 12/31/06 mandated audit.
3	TTC/Treasurer	GQ	reconciles Quantum to Bloomberg	**Moderate**		Limited review of IT controls in #2609 - 12/31/06 mandated audit.
4	TTC/Treasurer	Fund Accounting	fund accounting reconciliation	**Moderate**		Limited review of IT controls in #2609 - 12/31/06 mandated audit.
5	TTC/Treasurer	Deposit Order Reconciliation	automate reconciliation of deposit orders	**Moderate**		Limited review of IT controls in #2609 - 12/31/06 mandated audit.
	OTHER/OPERATIONAL SYSTEMS			**Moderate**		
1	CEO/IT/Telephone Services	Telephone Management System (TMS)	OCTNET database including TSR tracking	**Moderate**		
2	Child Support Services	Internet On-Line Forms	allows clients to apply for child support services	**Moderate**		
3	Child Support Services	Swiftview ActiveX Control	view printed ARS forms on-line	**Moderate**		
4	Child Support Services/Legal	Legal Forms	court order processing and filing system	**Moderate**		
5	Child Support Services	Electronic Filing of Liens	file liens electronically between CSS & Clerk-Recorder	**Moderate**	new	
6	Clerk-Recorder	ClerkDocs	process various registrations	**Moderate**		
7	Clerk-Recorder	VitalDocs	issue certificates (birth, death, marriage)	**Moderate**		
8	Clerk-Recorder	CATS 2000	issue marriage licenses	**Moderate**		
9	Clerk-Recorder	Electronic Recording	electronic recording of real property documents	**Moderate**		
10	Clerk-Recorder	Grantor/Grantee	maintain public records for real property	**Moderate**		
11	Clerk-Recorder	FBN (Fictitious Business Name)	business name database and public search	**Moderate**		
12	HCA	Contract Services - WestMed	monitor services provided by Western Medical	**Moderate**		

KEY INFORMATION SYSTEM INVENTORY						
	DEPARTMENT	APPLICATION/SYSTEM	DESCRIPTION	RISK RATING	NEW OR ADDED	COMMENTS/LAST AUDIT
13	HCA	COR (Custodian of Records)	tracks requests for medical and mental health records	**Moderate**		
14	HCA/Public Health/Community Nursing	Bridges for Medically High Risk Newborns (MHRN- Bridges)	client and services tracking	**Moderate**	new	
15	HCA/Public Health/MCAH	MCAH Registration/Data Collection System	patient registration, data collection, and statistics	**Moderate**	added	
16	HCA/Public Health/Specialized Nursing	Senior Health Outreach & Prevention Program (SHOPP)	client and services tracking	**Moderate**	new	
17	HCSD/Office on Aging	SAMS 2000 (Senior Access Management System)	records services provided & funds used by contractors	**Moderate**		
18	HCSD/Veterans Service Office	VetProWeb	track veteran claims & report to CA Veteran's Affairs	**Moderate**	new	
19	John Wayne Airport/Facilities & Maint.	Softwarehouse Ccure (formerly called Access Control System)	monitor entrance/exits of all secured access areas	**Moderate**		
20	John Wayne Airport/Facilities & Maint.	Pelco 9760 (Closed Circuit TV System)	controls CCTV system & interfaces w/Ccure system	**Moderate**	added	
21	Probation	VisionCad (VisionAir Computer-Aided Dispatch)	tracks personnel in field for safety/accountability	**Moderate**	added	
22	RDMD	Summary Billing	automate processing of utility invoices	**Moderate**		
23	RDMD/Agricultural Commissioner	Weights & Measures	allows field inspectors to track inspection data, billings	**Moderate**		
24	RDMD/Public Works/Engineer & Permits	CPP/TUF (County Property Permits)	records & tracks information on county permits	**Moderate**		
25	RDMD/Internal Services/FacilityOps	FM1 (Facilities Management)	manage maintenance work orders & billing countywide	**Moderate**		
26	RDMD/Public Works	MaintStar (operations & maintenance)	track work requests for streets, sidewalk, Flood Control	**Moderate**		
27	RDMD/Public Works/Flood Control	Project Cost Tracking	track and control project costs	**Moderate**		
28	RDMD/Transportation	Fleet Focus (FleetAnywhere)	complete solution for transportation fleet management	**Moderate**		
29	RDMD	Budget Forms Automation	tracks proposed budgets, creates summary reports	**Moderate**	new	
30	Registrar of Voters	Pitney Bowes Inserter/Sorter	processes absentee ballots	**Moderate**		
31	Registrar of Voters	EIMS (Election Information Management System)	voter registration info, election data, precinct info	**Moderate**		
32	Registrar of Voters	Hart Personal Voting System	vote casting and tabulation	**Moderate**		
33	Registrar of Voters	Campaign File Disclosure System	track political campaign financial disclosures	**Moderate**		
34	Registrar of Voters	Maptitude	GIS for precinct and district boundaries	**Moderate**		
	LOWER RISK SYSTEMS					
1	CEO/Finance	CEO Budget Strategic Financial Plan Intranet	budget information pooling application	**Low**		
2	CEO/Finance	CEO Budget Intranet	budget information pooling application	**Low**		
3	CEO/IT	ELVIS (Electronic Labor Verification Info System)	work request tracking system	**Low**		
4	CEO/IT	NSD Portal	project tracking and requests for Network Services	**Low**		
5	CEO/IT	GUARD (Global User Access Request Database)	administers & tracks database access	**Low**		
6	CEO/IT/Telephone Services	eTSR (Telephone Service Request)	submission, approval, processing of TSRs	**Low**		
7	CEO/IT/Telephone Services	DMS (Directory Management Services)	automate annual County directory	**Low**		
8	CEO/IT/Telephone Services	Telephone Directory	allows County users to look up ph. nos. of employees	**Low**	added	
9	Child Support Services	Symposium Web Client	monitor call center & reporting statistical info	**Low**		
10	Child Support Services	Clerk-Recorder Abstract Imaging	send document imaging to Clerk-Recorder	**Low**		
11	Child Support Services	Help Desk Database	database to enter and track help desk tickets	**Low**	new	
12	Child Support Services	Public Service Center Automated Check-in System	check-in sys to monitor wait & interview times	**Low**	new	
13	Child Support Services	Internet Content Management	update content on CSS websites	**Low**		
14	Child Support Services	Tracker	bar-coding sys. used to track child supp.case file loc.	**Low**	added	
15	Child Support Services	ARS Web Report Tool	runs statistical reports for ARS case mgmt. system	**Low**	added	
16	Child Support Services	Security Master Database	database used to display user access levels	**Low**	new	
17	Clerk of the Board	Conflict of Interest or Disclosure Docs	COI forms are scanned & tracked; also public viewing	**Low**	new	
18	Clerk of the Board	CAMS (Comprehensive Agenda Mgmt Solution)	board agenda management	**Low**		
19	Clerk of the Board	Web e-Agenda Search - intranet	agenda items acted upon by BOS can be searched	**Low**	new	
20	District Attorney	Branch Court Services	assist investigators assigned to branch courts	**Low**		
21	District Attorney	Personnel Threats	tracks threats made against personnel	**Low**		
22	District Attorney	Petty Cash Check Generation	petty cash check generation and reconciliation	**Low**		
23	District Attorney	Juvenile Truancy Tracking	tracks juvenile school absences & creates documents	**Low**		
24	District Attorney	MCLE (Mandatory Legal Education Credit tracking)	monitors mandatory legal education classes	**Low**		
25	HCA/Information Technology	TouchPaper	tracks & manages IT help desk tickets	**Low**		
26	HCSD/Office on Aging	Refer (Office on Aging Information & Referral)	provides and tracks resource information for seniors	**Low**		
27	Human Resources Department	Online Training Registration	training class enrollment management	**Low**		
28	Human Resources Department	Virtual Rideshare Survey	commuter survey information	**Low**		
29	Human Resources Department	Online Volunteer Interpreter List	database of county employee interpreters	**Low**		
30	John Wayne Airport	ABT (Airport Business Toolbox)	monitor contracts, leases, FBOs, concessions	**Low**		
31	John Wayne Airport	TAMIS (Tracor Airport Management Info Systems)	monitor airport noise levels (PASSUR & ARIS)	**Low**		
32	John Wayne Airport	Plant Equipment Vesta (emergency phone system)	manages JWA emergency phone system	**Low**	added	
33	John Wayne Airport	Jervis Webb Panelview	monitors baggage system operations, reports problems	**Low**	added	
34	John Wayne Airport/Operations	Gatekeeper	vehicle monitoring/tracking ground transportation	**Low**	new	

KEY INFORMATION SYSTEM INVENTORY						
	DEPARTMENT	APPLICATION/SYSTEM	DESCRIPTION	RISK RATING	NEW OR ADDED	COMMENTS/LAST AUDIT
35	John Wayne Airport/Operations	FIDS/BIDS (Flight & Baggage Information System)	arrival & departure information display for the public	Low		
36	John Wayne Airport/Facilities & Maint.	Siemens Apogee	maintain & monitor HVAC systems	Low	added	
37	Registrar of Voters	IVR (Interactive Voice Response System)	voting information for public inquiry	Low		
38	RDMD	Expediter I	tracks requisition, service request, invoice transmittals	Low		
39	RDMD	APPS - AFNS Module	transmits refund data to Auditor-Controller	Low	new	
40	RDMD	Management Status Reports (MSR) - department wide	standardized reporting sys. for RDMD projects	Low	added	
41	RDMD	Code Enforcement Internet Module	permits access to code enforcement data via internet	Low	new	
42	RDMD/HB&P	OSO (Overage/Shortage Online Reporting System)	overage/shortage tracking for park cashiers	Low		
43	RDMD/Watersheds & Coastal Resources	NPDES	state mandated reporting system	Low		
44	RDMD/Publishing Services	Publishing Services Automated Requisitions	on-line ordering for countywide printing requests	Low		
45	RDMD/Administration	Training Partners	track and schedule training classes for staff	Low	new	
46	TTC/Treasurer	WAM (Weighted Average Maturity)	estimates weighted average maturity	Low		
47	TTC/Treasurer	Automatic Call Distributor - Customer Interaction Center	manage calls to TTC collections	Low		
	DISCONTINUED SYSTEMS - ALL					
1	County Counsel	CountyLaw (CyCom)	case & document management for attorneys			
2	HCA	Contract Services - UCI	monitor services provided by UCI under contract			
3	HCSD/OCHA	SERA (Section Eight Rental Assistance)	applications, eligibility, benefit calculations, & pmts			
4	HCSD/Veterans Service Office	VID (Veterans Information Database)	claims filing and statistics			
5	Human Resources Department	TRAC	applicant tracking			
6	John Wayne Airport	AVI (Automated Vehicle Identification)	monitor vehicle trips of ground transportation operators			
7	John Wayne Airport	Landrum & Brown Gate Management System	gate allocation and utilization management			
8	TTC/Treasurer	Back Office	cash accounting system			
	NON-CRITICAL OR NON-COUNTY SYSTEMS REMOVED - ALL					
1	CEO/IT Telephone Services	eTime Track	track SBC (vendor) billable hours			
2	John Wayne Airport	Automated Attendant	handles telephone call traffic			
3	John Wayne Airport	FMMS (Facilities Maintenance Management System)	track maintenance repair calls			
4	John Wayne Airport	CAD (Computer Assisted Design)	maintain drawings of airport facilites			
5	RDMD	Messaging Department-wide	department-wide communications			
6	SSA	WCDS (Welfare Client Data System)	determine eligibility, calculate benefits (consortia sys)			