



**County of Orange Internal Audit Department**  
**Status Report #1 for the Audit Oversight Committee**  
 Audit Year - 12 Months ending 6/30/08  
 Time Period Covered 07/01/07 through 09/30/07

Report Date 10/17/07

Audit Name	Audit Number	Start Date	End Date	Multi-Yr Projects		Current Audit Plan											Milestones & Comments	
				Total Budget	Actuals To Date	Revisions							Est. to Comp. Hours	Over / (Under) Budget Hours				
						Budget	Revised Budget	#1	#2	#3	#4	#5			#6	#7		
<b>Financial Audits &amp; Mandates (FAM)</b>																		
(1) DA / Spousal Abuser Prosecution Grant - (6/30/06)	2708					160	160								160	0		
(2) DA / Workers Comp - Auto Insurance Fraud Grant - (6/30/06)	2709	07/17/07				250	250	13							237	0	Planning in process.	
(3) DA / Health & Disability Insurance Fraud Grant - (6/30/06)	2710	07/17/07	09/28/07			250	250	241							9	0	Done. Financial statement issued 9/20/07.	
<u>Follow-Ups (First):</u>																		
(4) FAM Follow-Up Audits	2719						100	100	30						70	0		
A - Tax Redemption (2513)		07/01/07															Pre-Exit Draft report issued 10/15/07.	
<u>Follow-Ups (Second):</u>																		
(5) Tax Redemption Audit - 3 YE 6/30/06	2711					40	40								40	0		
(6) Auditing & Accounting Standards Update	2712	07/01/07				100	100	29							71	0	On-going assignment.	
Subtotal					0	0	800	100	900	313	0	0	0	0	0	0	587	0
<b>Information Technology Audits (IT)</b>																		
(1) CAATs / Monthly Analysis of Certain Disb. & Payroll Data	2713	07/01/07				600	600	121							479	0	On-going. Monthly reports issued.	
(2) CAPS+ Upgrade Project - Review of Internal Control Plans Per MOU	2764	07/01/07				0	800	800	295						505	0	MOU Completed. IAD staff attended CAPS+ functional configuration training, CGI user conference, and various CAPS+ meetings. IAD also performed research, attended meetings, and provided written feedback to Auditor-Controller on scope of work for IV&V contract.	
(3) ATS Implementation assistance - scope to be determined & MOU developed.	2714					200	200							200	0			
(4) PA/PG - ePages Implementation Assistance - limited to segregation of duties						0	0							0	0			
<u>Follow-Up Audits (First):</u>																		
(5) A-C Collections/ IT Component of DCR (carry-over from prior year)	2624					250	250							250	0	Postponed at the request of A-C until 12/07.		
(6) IWMD Lists F/up (carryover from prior year)	2626	04/10/07			320	69		120	120	69				0	(51)	Done. Final report issued 9/20/07.		
<u>Follow-Up Audits (Second):</u>																		
(7) HCA Self Assessment Validation (TBD)	N/A					50	(50)	0								0	Deleted. A second follow-up audit was not needed.	
(8) Review of New System Implementation Notifications (AM No. S-1)	2717	07/01/07				25	25							25	0	On-going assignment.		
(9) IT Research & Development	2718	07/01/07				75	75	2						73	0	On-going assignment.		
Subtotal					320	69	1,200	870	2,070	487	0	0	0	0	0	0	1,532	(51)



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				Total Budget	Actuals To Date	Revisions							Est. to Comp. Hours	Over / (Under) Budget Hours				
						Budget	Revised Budget	#1	#2	#3	#4	#5			#6		#7	
<b>Internal Control Reviews (ICR)</b>																		
(1) Development & Implementation of Countywide Risk and Control Standards				600	469	200	100	300	324						150	174	Fieldwork in process. Additional hours due to significant issues identified requiring additional audit work.	
(2) Treasurer-Interest Apportionment Process (carryover fr 2006)	2634	08/17/06				400	400	800	622						200	22		Fieldwork in process. First of three draft reports issued on 9/27/07.
(3) Auditor-Controller Claims & Disbursing Unit	2720	07/19/07				400		400							400	0		
(4) County Executive Office-Contract Administration	2721					500		500	2						498	0		
(5) CEO/Public Finance - Cash Receipts and Disbursements	2722	09/26/07				250		250							250	0		
(6) Clerk-Recorder Cash Receipts - So County Branch	2723	10/18/07				400	100	500	512						90	102		Fieldwork in process. Additional hours due to including some IT audit coverage and training a new staff person.
(7) Housing & Comm. Services Dept. - OCHA HAP Payments	2724	07/17/07				400		400	236						164	0		Fieldwork in process.
(8) Probation Department Payroll Review	2725	07/12/07				400	(400)	0								0		Deleted from current Plan. Hours transferred to Reserve.
(9) Sheriff-Coroner Payroll Review	2726						80	80	29						11	(40)		Fieldwork in process.
(10) VTI-SSN Access Review	2763	07/28/07																
<b>Follow-Up Audits (Initial)</b>																		
(11) CEO/Purchasing P-Card Administration (from 06/07)	2727	06/08/06	07/23/07			900	(100)	800	123						600	(77)	Done. Report issued July 23, 2007.	
(12) Probation Revolving Funds (from 06/07)		04/05/07	08/30/07														Done. Report issued August 30, 2007.	
(13) IWMD Contract Administration (from 06/07)		05/31/07	08/30/07														Done. Report issued August 29, 2007.	
(14) JWA Cash Disbursements																		
(15) RDMD Contract Administration and Disbursements																		
(16) SSA Revolving Funds																		
(17) Sheriff-Coroner Contract Administration and Disbursements																		
(18) HCA Payroll Processes																		
(19) A/C Central Payroll Processes																		
<b>Follow-Up Audits (Second):</b>																		
(20) SSA Accounts Receivable & Collections	2728					380	(80)	300							300	0		
(21) IWMD Contract Administration																		
(22) CEO/Purchasing - P-Card																		
(23) Probation Revolving Fund																		
(24) IWMD Contract Administration																		
(25) ICR - Work Paper Close-Out & Final Report Issuance audits from 2006 plan)	2729	07/01/07	09/30/07			20	0	20	33						0	13	Done. For finalization of audits started in FY 06/07.	
Subtotal				600	469	4,250	100	4,350	1,881	0	0	0	0	0	2,663	194		
<b>Control Self Assessment (CSA)</b>																		
(1) CSA - tbd	2730					500	0	500							500	0		
CSA Promotion						50	(50)	0							0	0	Deleted.	
Subtotal				0	0	550	(50)	500	0	0	0	0	0	0	500	0		



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				Total Budget	Actuals To Date	Revisions							Est. to Comp. Hours	Over / (Under) Budget Hours				
						Budget	Revised Budget	#1	#2	#3	#4	#5			#6	#7		
<b>Review of Lease Revenue</b>																		
(1) JWA/Parking Concepts Inc. (expanded review)	2732					400	400								400	0		
(2) JWA/Thrifty Car Rental	2733					300	300	1							299	0	Fieldwork to begin in October.	
(3) JWA/GAT Airline Ground Support	2734					300	300	1							299	0	Fieldwork to begin in October.	
(4) JWA/Creative Croissants	2735					250	250								250	0		
(5) RDMD - Riverview Golf	2736	07/05/07				325	325	230							95	0	Fieldwork near completion.	
(6) RDMD/Lake Forest Golf	2737					325	325								325	0		
(7) RDMD/David L. Baker Golf	2738					325	(325)	0							0	0	Postponed. Will perform as time permits.	
(8) RDMD/Mile Square Golf	2739					325	(325)	0							0	0	Postponed. Will perform as time permits.	
(9) RDMD/Sunset Marina	2740	08/24/07				350	350	36							314	0	Fieldwork in process	
(10) RDMD/Strawberry Farms	2761	07/01/07	07/31/07				150	150	141						9	0	Final report issued 7/31/07.	
<u>Follow-Up on Review of Lease Revenue (First):</u>	2741					900	(100)	800	7						793	0		
(11) DPHD/Dana West Marina (carry-over)		09/12/06															Meeting held with TBW. DPHD negotiating \$ findings.	
(12) DPHD/Dreamcatcher Yachts (carry-over)		11/02/06			100												DPHD negotiating \$ findings.	
(13) DPHD/Ship to Shore Insurance (carry-over)		11/02/06			100												DPHD negotiating \$ findings.	
(14) DPHD/Noel Marina Canvas (carry-over)		11/02/06															Resolution reached on \$ findings. DPHD working with lessee on internal control and lease compliance findings.	
(15) RDMD/PCI (carry-over)	2651	04/19/07			200	82	100	100	63						37	0		
(16) RDMD/Anaheim Arena Parking																		
(17) RDMD/Science Enrichment Services																		
(18) JWA/Hertz																		
(19) JWA/Atlantic Aviation																		
(20) JWA/Newport Beach Golf Course																		
(21) DPHD/Ocean Institute																		
<u>Follow-up on Review of Lease Revenue (Second):</u>	2742					400	(100)	300	27						273	0		
(22) DPHD/Rancho Beach House		N/A															Deleted. A second follow-up audit was not needed.	
(23) RDMD/Newport Dunes Water Resort	2742-A	07/17/07															Fieldwork in process.	
(24) DPHD/Dana Point Marina Inn (carry-over)		05/17/07															One remaining recommendation in process.	
(25) tbd																		
(26) tbd																		
(27) tbd																		
(28) tbd																		
(29) tbd																		
(30) Administration of Review of Lease Revenue	2744	07/01/07					100	(25)	75	7					68	0	On-going assignment.	
(31) W/P Close-Out & Final Report Issuance (audits from prior year plan)	2745	07/01/07					25	50	75	76					5	6	Final reports issued for Hertz, Atlantic Aviation, & Newport Beach Golf Course.	
<b>Subtotal</b>					<b>400</b>	<b>82</b>	<b>4,325</b>	<b>(575)</b>	<b>3,750</b>	<b>589</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,167</b>	<b>6</b>
<b>Compliance &amp; Other Audits</b>																		
(1) CEO - HIPAA Security Rule Compliance Review	2743						300	(300)	0						0	0	Deleted from current plan.	
(2) BOS Strategic Planning	2715	07/01/07						500	500	292					208	0	Fieldwork to be conducted as needed.	
(3) Audit of Cost Allocations for OCEA Pension Enhancements	2765							500	500	3					497	0	Planning phase in process.	
(4) Reserve for Additional Audit Requests							1,015	(235)	780						780	0		
<b>Subtotal</b>					<b>0</b>	<b>0</b>	<b>1,315</b>	<b>465</b>	<b>1,780</b>	<b>295</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,485</b>	<b>0</b>



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				Total Budget	Actuals To Date	Revisions		Actuals to Date (Per AOC Reports - Not Cumulative)							Est. to Comp. Hours	Over / (Under) Budget Hours			
						Budget	Revised Budget	#1	#2	#3	#4	#5	#6	#7					
<b>Performance Measure Validation (PMV) Audits</b>																			
(1) PMV - Assessor	2746	07/25/07	08/16/07			200	(200)	0	21							21	Deferred indefinitely 8/16/07		
(2) PMV - Clerk of the Board	2747	08/17/07				200		200	137							63	Fieldwork in process.		
(3) PMV - Clerk-Recorder	2748					200	(200)	0								0	Postponed. Will perform as time permits.		
(4) PMV - County Counsel	2749	07/02/07	10/03/07			200		200	130							70	Done. Final report issued 10/3/07.		
(5) PMV - County Executive Office	2750					200		200								200			
(6) PMV - Dana Point Harbor Department	2751					200		200								200			
(7) PMV - District Attorney	2752					200	(200)	0								0	Postponed. Will perform as time permits.		
(8) PMV - Human Resources Department	2753					200		200								200			
(9) PMV - Integrated Waste Management Department	2754					200		200								200			
(10) PMV - Internal Audit Department	2762	07/25/07	09/28/07					40	40	63						0	23 Done. Final report issued 9/20/07.		
(11) PMV - Probation Department	2755					200		200								200			
(12) PMV - Public Administrator/Public Guardian	2756					200	(200)	0								0	Postponed. Will perform as time permits.		
(13) PMV - Public Defender	2757					200		200								200			
(14) PMV - Sheriff-Coroner	2758					200	(200)	0								0	Postponed. Will perform as time permits.		
(15) PMV - Treasurer-Tax Collector	2759	07/18/07				200		200	89							111	Fieldwork in process.		
<u>PMV - Follow-Up Audits (Initial):</u>	2760					300		300	133							167			
(16) Health Care Agency																			
(17) Housing & Community Services																			
(18) Social Services Agency		07/01/07	08/17/07														Done. Final report issued 8/17/07.		
(19) RDMD																			
(20) Health Care Agency																			
(21) Housing & Community Services																			
(22) PMV - Work Paper Close-Out & Final Report Issuance	2716	07/01/07						50	50	37						13			
<b>Subtotal</b>						0	0	3,100	(910)	2,190	610	0	0	0	0	0	0	1,624	44
<b>Control Related &amp; Other Assignments</b>																			
(1) Annual Risk Assessment Audit Plan	2701							500	500	75						425	0	On-going assignment	
(2) Cash Losses	2702							20	20	5						15	0	On-going assignment	
(3) Fraud Hotline	2703							120	120	42						78	0	On-going assignment	
(4) External Audit Reporting	2704							300	300	88						212	0	On-going assignment	
(5) Technical Assistance to Other Depts/Agencies	2705							200	200	50						150	0	On-going assignment	
(6) HIPAA Administration	2706							70	70	6						64	0	On-going assignment	
(7) Reports for Board, AOC, EA Meetings	2707							250	250	29						221	0	On-going assignment	
<b>Total Budget</b>						1,220	0	17,000	0	17,000	4,470	0	0	0	0	0	0	12,723	193

<b>Additional Coverage Provided by Consultants</b>																			
<b>Total Contract Audit Resources</b>						0	0	0	0	0	0	0	0	0	0	0	0	0	0



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Multi-Yr Projects

Current Audit Plan

Audit Name	Audit Number	Start Date	End Date	Multi-Yr Projects		Revisions							Est. to Comp. Hours	Over / (Under) Budget Hours	Milestones & Comments
				Total Budget	Actuals To Date	Budget	#1	#2	#3	#4	#5	#6			

**Footnotes**

1. The Orange County Internal Audit Department (OCIAD) generates several different types of reports including audit reports, summary reports and status reports. In addition, OCIAD undertakes several different projects including audits of financial statements, audits of internal controls, audits of transactions through the use of computer programs, audits of lessee compliance with County contracts, and audits of IT controls. OCIAD receives and oversees Hotline calls up through resolution through investigation by the respective departments and agencies. OCIAD also assists the CEO as authorized by the AOC by facilitating meetings, preparing summary reports and providing staff resources for technical assistance. A total project count therefore includes all assignments completed; not just released audit reports. Each year, OCIAD prepares an Annual Internal Audit Report in addition to its Quarterly Status Report. The Annual Internal Audit Report is for the general public in content and tone.
  
2. The annual Audit Plan is subject to change for such events where the IAD Director, Audit Oversight Committee (AOC), or Board majority assesses if it is warranted to substitute, postpone or cancel a scheduled audit due to timing, priority, resource, risk considerations **and our level of support to the CAPS+ Implementation**. Such modifications will be noted in the "Milestones & Comments" section of this Quarterly Status Report for review by the AOC. The acceptance of the Quarterly Status Report authorizes any changes noted.
  
3. For purposes regarding Fiscal Year-End reporting, we consider assignments completed (Done) as of the official release of a completed draft audit report to the Department/Agency Director, and are shown as such in our Milestones & Comments column of this Quarterly Status Report.

**Orange County Internal Audit Department**  
**Executive Summary of Findings for Internal Control Reviews**  
**For the Period July 1, 2007 through September 30, 2007**

Dept./Agency	Process Review	Audit No.	Audit Period	Final Report Issued	Reported Internal Control Issues
Sheriff-Coroner	Contract Administration and Cash Disbursements	2664	November 1, 2005 through December 31, 2006	July 26, 2007	<p><b>Facilities Operations:</b></p> <ol style="list-style-type: none"> <li>1. <u>Comparing Invoices to Price Agreement Terms</u>  <b>Control finding</b> to ensure invoices and supporting documents are validated to contract terms when approving invoice payments.</li> <li>2. <u>Documented Reviews and Approvals of Invoices</u>  <b>Control finding</b> to document invoice reviews and approvals.</li> <li>3. <u>Retention of Shipping Documents</u>  <b>Control finding</b> to retain packing slips/shipping documents.</li> <li>4. <u>Invoice Processing Times</u>  <b>Control finding</b> to ensure invoices are processed within the established timeframes, and to document in writing any exceptions causing delays.</li> </ol> <p><b>South Operations:</b></p> <ol style="list-style-type: none"> <li>5. <u>Contract Administration and Monitoring</u>  <b>Significant issue</b> to establish contract administration processes and tracking mechanisms for all Price Agreements under So. Ops. administration.</li> <li>6. <u>Segregation of Duties</u>  <b>Significant issue</b> to segregate the duties of contract administration, ordering, confirming goods/services received, and payment approval.</li> <li>7. <u>Purchasing of Goods/Services</u>  <b>Significant issue</b> to ensure So. Ops. headquarters provides Price Agreements to the divisions that make purchases and to validate all purchases to the Price Agreements.</li> <li>8. <u>Items Purchased with Revolving Funds</u>  <b>Significant issue</b> to ensure compliance with County Accounting Procedures concerning use of revolving funds to pay for items not included in the Price Agreements.</li> <li>9. <u>Agreeing Invoice Amounts to Price Agreements</u>  <b>Control finding</b> to check vendor invoice prices to those established in the Price Agreements.</li> <li>10. <u>Retention of Shipping Documents</u>  <b>Control finding</b> to retain packing slips/shipping documents.</li> </ol>

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Sheriff-Coroner – cont'd	<b>Contract Administration and Cash Disbursements</b>				<b>Accounts Payable:</b> 11. <u>Contract Status Notification</u> <b>Control finding</b> for Fin./Admin. Services to assess Account Payables contract monitoring and notification process for effectiveness and any needed enhancements.  12 <u>List of Authorized Signers</u> <b>Control finding</b> to evaluate the feasibility of maintaining lists of individuals who are authorized to approve vendor invoices in the divisions.
<b>Health Care Agency</b>	<b>Payroll</b>	2631-2	January 1, 2006 through December 31, 2006	August 9, 2007	1. <u>Timecard Audit Report</u> <b>Efficiency/Effectiveness finding</b> to consult with Auditor-Controller/IT to evaluate modifying the VTI Timecard Audit Report to allow departments to query and research unauthorized changes to pay codes.
<b>Auditor-Controller – Claims &amp; Disbursing Unit</b>	<b>Central Payroll</b>	2631-1	January 1, 2006 through December 31, 2006	August 30, 2007	1. <u>Payroll Correction Process</u> <b>Efficiency/Effectiveness finding</b> to contact department HR personnel when there are payroll exceptions identified as higher risk.

**Note:** Draft audit reports were issued for the following ICRs:

- Internal Control Review of **Auditor-Controller Payroll Process – Confidential Special Report on Virtual Timesheet Interface (VTI): Access to Employee Social Security Numbers**; issued August 1, 2007.
- Internal Control Review of **Auditor-Controller’s Claims & Disbursing Unit – Educational and Professional Reimbursement Process**; issued September 27, 2007.

Departments/agencies have 60 days to submit responses for audit recommendations.

**Orange County Internal Audit Department**  
**Executive Summary Report on ICR Follow-Up Audits Issued**  
**For the Period July 1, 2007 through September 30, 2007**

Department/ Agency	Process Review	Audit No.	Original Report Issued	Reported Internal Control Issues	Status on Corrective Actions	Follow -Up Report Issued	Planned Actions for Recommendations Not Fully Implemented
County Executive Office – Purchasing Division	<b>First Follow-Up:  Administration of Cal Card Program</b>	2636-J (for Original Audit No. 2533)	11/30/06	1. Cal Card Policy	Implemented	7/23/07	N/A
				2. Timely Card Deactivation	Implemented		N/A
				3. Master List of Cardholders	Implemented		N/A
				4. Training	In Process		CEO/Purchasing has hired a manager to conduct Cal Card training.
				5. Department Compliance Reviews	In Process		CEO/Purchasing hired a “Compliance Manager” to develop a Cal Card compliance monitoring plan to be implemented after completing compliance reviews for purchasing.
				6. Reconciliations – Segregation of Duties	Not Implemented		CEO/Purchasing has recently hired staff to assist with the reconciliation process and duties will be segregated between the preparation, research, and supervisory review.
				7. Supervisory Review	Implemented		N/A
				8. Timely Identification of Reconciling Items	Not Implemented		CEO/Purchasing has hired staff to assist with the reconciliation process. Reconciling items will be researched and resolved in a timely manner on a quarterly basis.
				9. Document Retention – Card Deactivations	Implemented		N/A
Integrated Waste Management Department	<b>First Follow-Up:  Contract Administration</b>	2636-I (for Original Audit No. 2591)	11/29/06	<b>Management Reviews and Approvals:</b>		8/29/07	
				1. Annual Inflation Rates	Implemented		N/A
				2. Franchise Costs	Implemented		N/A
				3. Price Agreement Quotes	Implemented		N/A
				4. Daily Field Reports	Implemented		N/A
				<b>Segregation of Duties - Purchasing:</b>			N/A
				5. Ordering & Receiving	Implemented		
				6. Site Analyst Duties	Implemented		N/A
				7. <b>Reconciliations:</b> Contract Expenses and Accounting Records	Implemented		N/A
				8. <b>Policies/Procedures</b>	Implemented		N/A
				<b>Efficiency/Effectiveness:</b>	Implemented		N/A
				9. Documenting Scope of Work			
				10. Monitoring Expenditures	Implemented		N/A
11. Standardization of Forms	Implemented	N/A					
Accuracy of Contract Monitoring Worksheets – IWMD Accounting	<b>New recommendation noted during follow-up audit.</b>	IWMD Accounting (Auditor-Controller) has established a procedure to ensure the accuracy of Contract Monitoring Worksheets.					

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Probation Department	<b>First</b> Follow-Up:  Revolving Fund	2636-H (for Original Audit No. 2598)	10/3/06	1. Fund Reconciliations	Partially Implemented/ Closed	8/30/07	Staffing issues precluded the completion of monthly reconciliations; however a mitigating control exists with independent, quarterly petty cash audits. Closed for purposes of follow-up.
				2. Segregation of Duties	Partially Implemented/ Closed		Staffing issues precluded the ability to segregate duties; however a mitigating control exists with independent, quarterly petty cash audits. Closed for purposes of follow-up.
				3. Inventories of Unused Checks	Implemented		N/A
				4. Safe Combinations/Key Holders	Implemented		N/A
				5. Timely Submission of Travel Cash Advances	Partially Implemented		All delinquent cash advance transaction have been settled. This item has undergone a task force review to further strengthen controls, including e-reminders to staff.
				6. Authorized Signatures for Travel Cash Advances	Partially Implemented		Desk procedures have been updated and all claim forms contain an authorized signature. A review process was also established.
				*Unpaid Travel Cash Advance Reimbursements: A. Process all outstanding claims due	*New recommendation noted during follow-up audit		Management has reviewed and strengthened controls to ensure timely processing of requests and reconciliation of outstanding cash advances. All claims cited in the audit have been processed.
				B. Ensure timely processing of claims	*New recommendation noted during follow-up audit		Procedures are in place to ensure timely processing of future travel cash advance claims.

**Orange County Internal Audit Department**  
**Executive Summary of Findings for Attestation Services & Mandates Issued**  
**For the Period of July 1, 2007 through September 30, 2007**

<b>Agency</b>	<b>Audit on</b>	<b>Audit No.</b>	<b>Audit Period</b>	<b>Final Report Issued</b>	<b>Internal Control and Compliance Issues Noted</b>
District Attorney	Disability and Healthcare Insurance Fraud Program Audit	2710	June 30, 2007	September 20, 2007	None