



Internal Audit Department

O R A N G E C O U N T Y

AUDIT HIGHLIGHT

OCTOBER 26, 2010

**FINANCIAL STATEMENT AUDIT:
ORANGE COUNTY DISTRICT ATTORNEY'S OFFICE
DISABILITY AND HEALTHCARE INSURANCE FRAUD PROGRAM
FOR THE FISCAL YEAR ENDING JUNE 30, 2010
AUDIT NO. 1010**

WHY IS THIS AUDIT IMPORTANT?

The Disability and Healthcare Insurance Fraud Program grant funded by the California Department of Insurance requires that the District Attorney obtain an annual audit of the grant financial statement. The District Attorney has the option of outsourcing the audit to an outside CPA firm, but instead requested that the County Internal Audit Department continue to be the vendor of first choice to conduct this important audit.

WHAT THE AUDITORS FOUND?

Successes

We found the financial statement presents fairly, in all material respects, the revenues and expenditures of the District Attorney's Disability and Healthcare Insurance Fraud Program for the Fiscal Year Ending June 30, 2010. In addition, in accordance with Government Auditing Standards⁴ issued by the Comptroller General of the United States, we also issued a report on our consideration of internal control structure related matters and compliance with laws and regulations over financial reporting.

In our report of the District Attorney's internal control structure, we did not identify any significant deficiencies or material weaknesses. Also, in our report of compliance with laws and regulations, our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.