

Bill Campbell, Vice Chair





# Internal Audit Department

NGE COUNTY

### AUDIT HIGHLIGHT

**NOVEMBER 16, 2010** 

## RESULTS OF CONTINUOUS AUDITING USING CAATS: Auditor-Controller, Human Resources, & County Procurement Office **Duplicate Vendor Payments and Other Routines** Audit No. 1041-F

#### WHAT WE FOUND?

Duplicate Vendor Payments: Our review of \$156 million vendor disbursements processed during October 2010 found that 99.98% of invoices were paid only once. Of the 18,033 invoices processed during October 2010, we identified 4 potential duplicate payments made to vendors totaling \$11,677 or .007% of the \$156 million.

Employee-Vendor: All potential employee-vendor matches identified to date have been researched and resolved. Our next analysis will be performed at 12/31/10.

Working Retirees: As of 10/28/10, no working retirees exceeded the annual limits of 960 or 720 hours for FY 10-11 as mandated by Government Code Sections 31680.6 & 31641.04.

Payroll Direct Deposit: No findings resulted from the payroll direct deposit CAAT routine this month.

#### WHY IS THIS ANALYSIS IMPORTANT?

Vendor Payments: For FY 09-10, established vendor payments were about \$2.2 billion (this amount is a subset of the total payments and does not include miscellaneous vendor payments; see report for details). To date, we have identified \$962,735 in duplicate payments made to vendors of which the County has collected \$904,864 or 95%.

Working Retirees: For FY 10-11, extra help/working retirees with hours as of 10/28/10:

Department	No. of Working Retirees	Total FY Hours To Date
Sheriff-Coroner	59	13,503
District Attorney	9	2,861
Health Care Agency	9	2,435
Assessor	9	1,149
OC Public Works	2	541
Auditor-Controller	1	289
County Counsel	1	312
Total	90	21,090

Payroll Direct Deposit: For FY 09-10, direct deposits for regular payroll were about \$1.3 billion.

CAATS - Cited as a Best Practice by the Institute of Internal Auditors