



Internal Audit Department

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

AUDIT HIGHLIGHT NOVEMBER 9, 2011

Special Request Follow-Up AUDIT: COUNTY OF ORANGE MANAGEMENT LETTERS & SINGLE AUDIT REPORT FOR THE YEAR ENDED JUNE 30, 2010

Original Audit Issued by County External Auditor

AUDIT NO. 1116

WHY IS THIS AUDIT IMPORTANT?

At the request of the Audit Oversight Committee, we conducted a follow-up audit of recommendations contained in the FY 2009-10 County Management Letters and the Single Audit Report issued by the County's external auditor, Vavrinek, Trine, Day & Co., LLP (VTD).

The Management Letters contained two (2) current year observations related to internal controls over financial reporting and over compliance with federal programs. The Single Audit Report contained one (1) recommendation on internal control over financial reporting and fifteen (15) recommendations over compliance with certain major programs. Our audit was limited to reviewing, as of August 19, 2011, actions taken by County departments/agencies to implement eighteen (18) recommendations made in the County Management Letters and the Single Audit Report.

WHAT THE AUDITORS FOUND?

Successes

We found that County departments and agencies took satisfactory corrective action to fully implement thirteen (13) recommendations; two (2) recommendations have been partially implemented, and three (3) recommendations are currently in process.