AUDIT HIGHLIGHT MAY 18, 2012

RESULTS OF CONTINUOUS AUDITING USING CAATS:
Auditor-Controller, Human Resources, & County Procurement Office
Duplicate Vendor Payments and Other Routines
Audit No. 1139-K

WHAT WE FOUND?

Duplicate Vendor Payments: Our review of $264 million vendor disbursements processed during April 2012 found that **100% of invoices were paid only once.** Of the 16,906 invoices processed during April 2012, we identified **no** potential duplicate payments made to vendors of the $264 million.

Employee-Vendor: All potential employee-matches identified to date have been researched and resolved to HRD's satisfaction. Our next analysis will be performed at June 30, 2012.

Working Retirees: As of April 19, 2012, no OC working retirees exceeded the annual fiscal year limits of 960 or 720 hours 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?

Duplicate Vendor Payments: For FY 10-11, established vendor payments were about $2.4 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 **$983,595** in duplicate payments made to vendors of which the County has collected **$970,101** or **99%**.

Working Retirees: As of April 19, 2012, OC working retiree/extra-help data for FY 11-12 is:

Department	No. of Working Retirees	Total FY 11-12 Hours To Date
Sheriff-Coroner	84	41,693
District Attorney	24	12,090
Health Care Agency	14	6,585
Assessor	12	5,529
Probation	8	2,905
OC Public Works	2	1,694
County Counsel	2	1,253
Treasurer-Tax Collector	1	681
Human Resources	2	488
Auditor-Controller	1	382
Social Services Agency	2	217
Clerk of the Board	1	142
Child Support Services	1	110
John Wayne Airport	1	17
Total	155	73,786

Payroll Direct Deposit: For FY 10-11, direct deposits for regular payroll were about $1.3 billion.

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

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