

Internal Audit Department

O R A N G E C O U N T Y 6th Largest County in the USA

Audit Plan and Risk Assessment FY 2012-13

Presented to the Board of Supervisors
June 26, 2012

Approved by the Audit Oversight Committee
May 2, 2012, Item 5

Report No. 1101

Risk Assessment Team

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RISK BASED AUDITING

GAO & IIA Peer Review Compliant – 2001, 2004, 2007, 2010



American Institute of Certified Public Accountants Award to Dr. Peter Hughes
as 2010 Outstanding CPA of the Year for Local Government

GRC (Government, Risk & Compliance) Group 2010 Award to IAD as MVP in Risk
Management



2009 Association of Certified Fraud Examiners' Hubbard Award to Dr. Peter Hughes
for the Most Outstanding Article of the Year – Ethics Pays



2008 Association of Local Government Auditors' Bronze Website Award



2005 Institute of Internal Auditors' Award to IAD for Recognition of
Commitment to Professional Excellence, Quality, and Outreach



ORANGE COUNTY BOARD OF SUPERVISORS'
Internal Audit Department

RISK BASED AUDITING

GAO & IIA Peer Review Compliant – 2001, 2004, 2007, 2010

Providing Facts and Perspectives Countywide

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To access and view audit reports or obtain additional information about the OC Internal Audit Department, visit our website: [**www.ocgov.com/audit**](http://www.ocgov.com/audit)



OC Fraud Hotline (714) 834-3608



Letter from Dr. Peter Hughes, CPA

TRANSMITTAL LETTER



Report No. 1101 Board Agenda June 26, 2012

TO: Honorable Members, Board of Supervisors
Members, Audit Oversight Committee

FROM: Dr. Peter Hughes, CPA
Director of Internal Audit

SUBJECT: FY 2012-13 Audit Plan and
Risk Assessment

Per Resolution No. 95-271, the Board directed the Audit Oversight Committee (AOC) to act in an oversight capacity to the Internal Audit Department (IAD) and to approve the Annual Audit Plan.

For the 13th consecutive year, I am pleased to present the approved *FY 2012-13 Audit Plan and Risk Assessment*. This comprehensive report details our plan for audits and reviews in the upcoming fiscal year and incorporates the results of our extensive risk assessment.

In accordance with the Board's adopted Internal Audit Department Charter, "*The Internal Audit Department reserves resources to accommodate Board of Supervisors' requests. Individual Board members desiring specific audit projects shall place on the Board Agenda their proposal for review and approval by Board majority. The Director of Internal Audit reserves the right to determine how to best fit the Board directed review into the audit plan.*" Any revisions or changes to the audit plan throughout the year are made in IAD's Quarterly Status Report and presented to the AOC for approval.

The AOC reviewed and approved the *FY 2012-13 Audit Plan and Risk Assessment* on May 2, 2012. Accordingly, I am presenting it to the Board of Supervisors as part of my required monthly **Audit Status Report** to the Board.

We would like to acknowledge the professionalism and cooperation extended to us by the management of County agencies/departments during our Risk Assessment process.

I look forward to another successful year of audit coverage and service to Orange County.

cc: Audit Oversight Committee Members
AOC Chairman, Supervisor Shawn Nelson, Vice-Chairman of the Board
AOC Vice-Chairman, Dr. David Carlson, Public Member
Supervisor John M.W. Moorlach, Chairman of the Board
Shari Freidenrich, Treasurer-Tax Collector (Ex-Officio)
Jan Grimes, Chief Deputy Auditor-Controller
Thomas Mauk, County Executive Officer
Steve Danley, Interim Performance Audit Director (Ex-Officio)



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FY 2012-13 Audit Plan

EXECUTIVE SUMMARY

MISSION STATEMENT

The mission of the OC Internal Audit Department is to provide **reliable, independent, objective evaluations** and business and **financial advisory services** to the Board of Supervisors and County management. Our role is to assist both parties with their important business and financial decisions, as well as to contribute to protecting and safeguarding the County's resources and assets.

We support and assist the **Board of Supervisors** and **County Executive Management** in the accomplishment of their functional business goals and objectives by helping implement best business practices with regard to internal controls, accounting systems, and business processes. Our contribution to this effort is testing and reporting on their internal control systems and processes. County executive management is responsible for establishing and maintaining these control processes because they must rely on these processes in managing their organizations. These systems and processes are used for safeguarding the County's assets and resources, and for reasonable, prudent, and effective financial stewardship and for accurate recording and reporting.

PUBLIC SECTOR GOVERNANCE AND THE ROLES OF INTERNAL AUDIT

Public sector governance encompasses the policies, procedures, processes and internal controls used to direct an organization's activities to provide *reasonable assurance* that objectives are met and that operations are carried out in an ethical and accountable manner. Governance relates to the means by which goals are established and accomplished; ensures government credibility; and assures appropriate behavior of government officials by reducing the risk of public corruption. ***Government auditing (both external and internal) is a cornerstone of good public sector governance by providing unbiased, objective assessments of whether public resources are responsibly and effectively managed to achieve intended results.*** Government auditing supports the governance roles of oversight, insight, and foresight.

- ▶ **Oversight.** Auditors provide oversight of County management by evaluating whether department/agencies are doing what they are supposed to do, spending funds for intended purposes, and complying with laws and regulations.
- ▶ **Insight.** Auditors provide insight to assist County management by assessing which programs, policies and internal controls are working and which are not; sharing best practices and benchmarking information; and looking across department/agencies to find opportunities to borrow, adapt, or re-engineer management practices.
- ▶ **Foresight.** Auditors help County management look forward by identifying trends and bringing attention to emerging challenges before they become crises. These issues often represent long-term risks that may far exceed the terms of office for most elected officials, and can sometimes receive low priority for attention where scarce resources drive more short-term focus on urgent concerns.

The OC Internal Audit Department is committed to serving the Board and County management in helping ensure effective public sector governance.



FY 2012-13 Audit Plan

IAD'S EXPERTISE IN FINANCIAL/BUSINESS PROCESSES AND CONTROLS

The OC Internal Audit Department (IAD) is recognized for our financial expertise and knowledge in business cycle internal controls and processes. We apply this expertise in assisting County executive management in enhancing their business processes and constantly improving and strengthening the internal control environment the public expects, relies upon, and demands of its government. We are committed to a process of continuous learning and improvement, and we keep ourselves updated on relevant issues in business and industry with regard to accounting trends and developing financial best practices. Such constant renewal keeps the IAD and its staff professionally current, refreshed, invigorated, and responsive to the County's needs for attestation, compliance assurance, accountability testing, and business improvement.

To meet our clients' expectations for integrity, objectivity, and independence and to function effectively with consistent reliability and credibility, the IAD applies professional auditing standards to all engagements. This allows us to ensure audits of County operations are always informative, accurate, and objective. Where required, the IAD follows the ethical and professional standards promulgated by the American Institute of Certified Public Accountants (AICPA), the Institute of Internal Auditors (IIA), and the Government Accountability Office (GAO). Moreover, the quality of IAD operations is regularly and independently assured by rigorous Peer Reviews conducted by outside CPA firms or by the California Counties Audit Chief's Committee. We have passed five such peer reviews to date; with the last one performed in 2010.

As further validation of our department's commitment to quality, IAD updated its Balanced Scorecard for FY 2010-11 as our framework for performance measurement. We adopted 14 Key Performance Indicators as indicators of our success towards achieving our strategic vision and mission. In 2010, the **Governance Risk Compliance Group (GRC Group)** selected **Orange County's IAD as their MVP** in risk management for a government entity. In prior years, **IAD Director Dr. Peter Hughes** was selected by the American Institute of Certified Public Accountants (AICPA) as **2010 CPA of the Year**. In addition, IAD received the IIA's award for "**Recognition of Commitment to Professional Excellence, Quality and Outreach**" as well as the Association of Local Government Auditor's **Bronze Website Award**. A Grand Jury report issued in FY 07-08 found the IAD independent and appropriately reporting to the Board of Supervisors.

ANNUAL RISK ASSESSMENT FOR DEVELOPMENT OF AUDIT PLAN

Each year, IAD conducts a comprehensive, interactive countywide Risk Assessment that includes input from members of the Board of Supervisors, the County Executive Office, and all Department/Agency executive management regarding risks affecting their respective areas. We also review Business Plans, prior audit coverage and annual financial information for core business processes in all departments/agencies. We rank and tabulate the results that are used in developing a "risk-based" Annual Audit Plan.

*We note in our Risk Assessment that **the County's control environment is an ever-changing and a dynamic environment.** Continued budget reductions; a new County financial/payroll/human resources system (CAPS+); new rules and regulations; and recent retirements of several department/agency Directors and executive management positions are key issues that departments and agencies are currently facing.*



FY 2012-13 Audit Plan

A detailed description of our Risk Assessment is shown below in the **COUNTYWIDE RISK ASSESSMENT METHODOLOGY** section of this document (page 15).

ANNUAL AUDIT PLAN & KEY AUDIT CATEGORIES

We design our “risk-based” Audit Plan to address what we consider to be the highest priority areas and audits requested by departments/agencies, while limiting the scope of work to what can realistically be accomplished with the staff resources available. Our risk ratings are based on current information that fluctuates frequently given the nature, diversity, size and impact of County operations on the public.

Our Audit Plan is submitted, publicly discussed, reviewed and approved at the beginning of each fiscal year by the AOC. We are dedicated to completing our Audit Plan while continuing to be flexible and responsive to the Board of Supervisors’ requests for audit services. The Audit Plan also includes some flexibility to be responsive to directives for audit services from the Board of Supervisors or AOC. For each audit in the Audit Plan, we have listed the proposed audit objectives, dollar impact and estimated audit hours.

Our Audit Plan has as its foundation the traditional internal audits of “hard-control areas” such as segregation of duties, limiting access to cash, accurate originating accounting entries and transactions, and key reconciliations. Examples of such traditional audits in our Audit Plan include the **Financial Audits and Mandates, Internal Control Audits, Information Technology Audits, and Revenue-Generating Lease Audits**. These audit reports contain opinions regarding the status of internal controls or the County’s compliance with grant or other governing provisions. Our audit reports also include recommendations to management regarding improvements to specific accounting processes and internal controls in order to enhance or strengthen them. Starting in FY 2010-11, we reinstated our **Control Self Assessment & Process Improvement facilitated workshops** based on requests received from certain departments.

In our audits, we also look for opportunities to improve the “Efficiency and Effectiveness” of operations. Our reports, where applicable, contain performance recommendations related to efficiency and effectiveness enhancements. As part of our internal improvement process, we distribute a customer survey with each of our audit reports to allow customer evaluation and feedback.

Our **Follow-Up Audit** process ensures that our audit recommendations are implemented satisfactorily. Our **First Follow-Up Audit** begins about six months following the release of an audit report. If necessary, a **Second Follow-Up Audit** will be conducted about six months following the release of the First Follow-Up Audit report. At the request of the AOC, we are to bring to their attention any audit recommendations we find still not addressed, resolved or mitigated after the Second Follow-Up Audit.

*Based on our Follow-Up Audits, we can state that **County management substantially implements our report recommendations on a timely basis**. We attribute this level of implementation to the reliability and usefulness of our audit findings and recommendations. We also compliment County management in partnering with us in this effort to be responsive.*



FY 2012-13 Audit Plan

DEDICATION OF RESOURCES TO AUDIT-RELATED SERVICES

Our Audit Plan is based on **15,100 direct audit hours** to be provided by nine audit professionals, three Senior Audit Managers, and the Deputy Director. This is an increase of **900 direct audit hours** from our prior Audit Plan budget of 14,200 direct audit hours. Because of budget constraints, we utilize audit positions to perform our administrative duties such as budgeting and human resources and adjust the Audit Plan accordingly. We also adjust the Audit Plan as needed to reserve for voluntary work furloughs and vacancies. Audit hours for the Director of Internal Audit are not included in the above total while the time for the three Senior Audit Managers and Deputy Director is adjusted to allow them time for administrative duties.

Because of our budget and staffing constraints, we audit the areas that are assessed a high level of risk and limit the work to what realistically can be accomplished with the staff resources available.

Audit Plan hours are allocated to the audit areas as follows:

Internal Control Audits (ICA):	4,375	29%
Financial Audits and Mandates (FAM):	3,800	25%
Revenue Generating Lease Audits (RGL):	1,700	11%
Information Technology Audits (IT):	2,950	20%
Control Self-Assessment (CSA)	75	0%
Other Audit Activities*:	<u>2,200</u>	<u>15%</u>
	15,100	100%

* The Audit Plan allocates an additional **2,200** hours for Other Audit Activities such as staffing the **Fraud Hotline**, tracking **Cash Losses**, administering data collection of **External Audit Activity**, providing **Technical Assistance to Departments** on practical internal control concepts and application, performing the **Annual Risk Assessment**, **HIPAA Administration**, and compiling and presenting **Audit Activity Reports** to the Board of Supervisors and Audit Oversight Committee. In addition, this year we will update our audit tracking database (**Audit Docket**) and begin preparing for our **Peer Review/Quality Assessment** to be conducted for the three years ending June 30, 2013.

Included in the ICA, FAM, IT, and RGL categories are a total of **1,600 Reserved Hours** to respond to Board requests for audit services. Our *FY 2012-13 Audit Plan* is detailed beginning on page 5.

This year, we have audits in the Audit Plan that are designated as **"Time Permitting or Next Audit Plan."** These audits are determined from our Risk Assessment and will be considered for inclusion in the subsequent year Audit Plan if not completed in the FY 2012-13 Audit Plan.



FY 2012-13 Audit Plan

OC INTERNAL AUDIT DEPARTMENT DETAILED FY 2012-13 AUDIT PLAN

<i>Audit Name</i>		<i>Budgeted Hours</i>	<i>% of Total</i>
INTERNAL CONTROL AUDITS (ICA) 29% OF TOTAL AUDIT COVERAGE Validate, substantiate, and confirm the integrity and adequacy of critical internal controls to ensure accurate, complete, proper and timely processing of County financial transactions; ensure County assets are adequately safeguarded from loss, waste, and abuse; evaluate compliance with department and County policies; and evaluate process efficiency and effectiveness.			
<u>Cash Receipts & Receivables:</u> Audits of cash handling, records and deposits to ensure cash receipts are safeguarded, deposited and reconciled with County records; and to ensure accounts receivable and related billings are established timely; are monitored, and any bad debt write-offs are approved by management.			
1	OC Community Resources - \$65M receipts; \$19M receivables	400	
2	OC Waste & Recycling - \$101M receipts; \$1M receivables (time permitting/next Audit Plan - see Note 7)	0	
<u>Fee-Generated Revenues:</u> Audits of department/agency fee studies and fee development processes, methodologies, and assumptions used for establishing cost-recovery fees charged to the public for Licenses, Permits and Franchises and Charges for Services and are submitted to the Board of Supervisors for approval.			
3	OC Community Resources - \$36M in fee generated revenue.	400	
4	JWA - \$15M in fee generated revenue (time permitting/next Audit Plan - see Note 7)	0	
<u>Cash Disbursements & Payables:</u> Audits of cash disbursements and accounts payable to ensure payments are properly reviewed and authorized, valid, supported, timely; and are compliant with County policies.			
5	OC Public Works Disbursement Approval Process - \$160M in disbursements.	400	
6	JWA Disbursement Approval Process - \$203M in disbursements (time permitting/next Audit Plan - see Note 7)	0	
<u>Purchasing and Contracts:</u> Audits of procurement processes and systems for compliance with requirements in the County Purchasing Manual and for contract administration to ensure vendor payments are properly reviewed, authorized, valid to contract terms, and timely. Includes sole source contract administration.			
7	JWA - Change Order/Contract Amendment Process - \$543M Airport Improvement Program budget, of which \$56.7M are change orders (carry-over from FY 11-12, #1125) (AOC Directive)	100	
8	SSA Contract Administration - \$422M purchases/contracts.	400	
9	OC Public Works - Contract Administration - \$217M purchases/contracts.	400	
10	OC Community Resources - \$120M purchases/contracts (time permitting/next Audit Plan - see Note 7)	0	



FY 2012-13 Audit Plan

Detailed FY 2012-13 Audit Plan continued

*See page 13 for Footnotes that apply to the planning and reporting process

<i>Audit Name</i>		<i>Budgeted Hours</i>	<i>% of Total</i>
INTERNAL CONTROL AUDITS (ICA) continued			
<u>Fiduciary and Special Revenue/Use Funds:</u> Audit of fiduciary and special revenue funds to ensure revenues and expenditures are proper and in compliance with County and departmental procedures, laws, etc.			
11	County General Fund Reserves and Cash Flow Operating Transfers/Borrowing - \$600 million. Audit of General Fund reserves (\$198 million) and processes in Auditor-Controller and CEO/Budget Office for operating transfers and internal borrowing of funds for temporary cash flow (\$402 million).	400	
12	Auditor-Controller - \$250M in fiduciary funds (time permitting/next Audit Plan - see Note 7)	0	
13	Sheriff-Coroner - \$41M in fiduciary/special use funds/revolving funds (time permitting/next Audit Plan - Note 7)	0	
<u>Follow-Up Audits (First):</u>		800	
14	Sheriff-Coroner Inmate Welfare Fund (1123)		
15	HCA Medical Billing Process (1018)		
16	OCPW Fee Generated Revenue (1022)		
17	OCCR Disbursement Approval Process (1122)		
18	Social Services Agency Revolving Fund Process (1128)		
19	JWA Change Order/Contract Amendment Process (1125)		
<u>Follow-Up Audits (Second):</u>		425	
20	Treasurer-Tax Collector Cash Receipts/Tax Collections (First Follow-Up Audit No. 1130-A)		
21	HCA - Fee-Generated Revenue (1130-G)		
22	OC Waste & Recycling - Fee-Generated Revenue (1130-J)		
23	OC Public Works - Countywide Fleet Management (1130-B)		
24	OC Public Works - County Fuel Card Administration (1130-C)		
25	HCA - Contract Development & Management (1130-H)		
26	Probation GPS Electronic Monitoring Programs (1130-K)		
27	Work Paper Close-Out & Final Report Issuance (audits from prior year plan)	150	
	Reserve - for BOS and AOC directives and audit adjustments (2)	500	
Subtotal		4,375	29%



FY 2012-13 Audit Plan

Detailed FY 2012-13 Audit Plan continued

*See page 13 for Footnotes that apply to the planning and reporting process

<i>Audit Name</i>		<i>Budgeted Hours</i>	<i>% of Total</i>
FINANCIAL AUDITS & MANDATES (FAM)			
25% OF TOTAL AUDIT COVERAGE			
Determine that financial statements are fairly stated in accordance with applicable professional standards; that financial statements are supported by sound internal controls; and that management complied with applicable laws, regulations and grant requirements. These audits are conducted in accordance with generally accepted auditing standards of the United States of America and/or Governmental Auditing Standards issued by the Comptroller of the United States.			
<u>District Attorney Grants - \$6.4M:</u> Audit the financial statements for four grants to determine that budgeted amounts, revenues and expenditures are recorded accurately, completely, and timely and review controls and test compliance with rules and regulations.			
1	DA Grant: Workers Comp Fraud - 6/30/13	250	
2	DA Grant: Health & Disability Insurance Fraud - 6/30/13	250	
3	DA Grant: Auto Insurance Fraud - 6/30/13	250	
4	DA Grant: Auto Fraud Activity Interdiction - 6/30/13	250	
		750	
5	Treasurer-Tax Collector: Annual Investment Compliance Audit (2011) #1112 - \$7.2 billion Attestation audit of Treasury's compliance with CA Government Code Sections 27130 - 27137 and related provisions of the OC Treasurer Investment Policy Statement for Money Market and Extended Funds.		
6	Treasurer-Tax Collector: Annual Investment Compliance Audit (2012) - \$7.2 billion Attestation audit of the Treasury's compliance with CA Government Code Sections 27130 - 27137 and related provisions of the OC Treasurer Investment Policy Statement for Money Market and Extended Funds.	150	
7	Community Facilities Districts/Mello Roos - \$278 million bond proceeds. Annual review of selected expenditures.	200	
8	Calculation of Reverse Pension Pickup - \$55 million. (BOS Directive) The reverse pension pickup represents those pension costs that are paid by the employees rather than the County.	300	
9	Clerk Recorder – Audit of Fund 12D Transactions (carry-over from FY 11-12, #1159) (AOC Directive) Audit of Fund 12D transactions (transfers out) with a primary focus on funds used to purchase a building.	100	
10	Auditing & Accounting Standards Update: Review of New Statements on Auditing Standards regarding risk assessment and internal controls requirements.	100	
	<u>Follow-Up Audits (First):</u>	500	
11	Treasurer-Tax Collector Investment Compliance Audit for 2010 (1013)		
12	Tax Redemption Officer Audit (1113)		
13	Countywide Audit of Employee Cash Advances (1056)		
14	Sheriff-Coroner Law Enforcement Service Contract Cost Study (1158)		
15	Clerk-Recorder Review of Fund 12 D Transaction (1159)		



FY 2012-13 Audit Plan

Detailed FY 2012-13 Audit Plan continued

*See page 13 for Footnotes that apply to the planning and reporting process

<u>Audit Name</u>	<u>Budgeted Hours</u>	<u>% of Total</u>
FINANCIAL AUDITS & MANDATES (FAM) continued		
<u>Follow-Up Audits (Second):</u>	100	
16 Treasurer-Tax Collector Investment Compliance Audit for 2009 (2953)		
17 Treasury Cost Allocations to Pool Participants (2915)		
18 Ladera Ranch Community Facilities Districts (CFDs) (2919)		
19 Work Paper Close-Out & Final Report Issuance (audits from prior year plan)	100	
Reserve - for BOS and AOC directives and audit adjustments (2)	500	
Subtotal	3,800	25%

REVENUE GENERATING LEASE (RGL) AUDITS 11% OF TOTAL AUDIT COVERAGE

Audit the supporting records of businesses with revenue generating leases to ensure the correct amount of rent is paid to the County based on a percentage of gross revenue, and that internal controls are adequate to ensure the integrity of records used to report gross revenues. Our audits also identify ambiguities and omissions in the contracts that may disadvantage the County. These critical audits are performed at the request of **JWA, OC Public Works, OCCR/OC Parks, and OC Dana Point Harbor** on a rotational basis. The County receives about **\$140 million** annual rent from these revenue leases. About **\$94 million** of the annual rent is based on a percentage of gross revenue. Over the last **5** years, we have performed 27 audits covering 54% of the \$94 million annual rent. Over the last **10** years, we have audited 82% of the \$94 million annual rent. For the below leases, annual rent paid is approximately **\$3.4 million**.

1 John Wayne Airport - Vanguard Car Rental	250	
2 OCCR/OC Parks - Strawberry Farms Golf Course	250	
3 OC Dana Point Harbor - Anchor Marine	250	
4 OC Dana Point Harbor - DP Jet Ski (sub lessee of Anchor Marine)	200	
5 OC Dana Point Harbor - Riviera Charters/Beach Cities Scuba (sub lessee of Anchor Marine)	200	
6 <u>Follow-up Audits</u> - Perform on selected recommendations as deemed warranted.	200	
7 Administration of Revenue Generating Lease Audits	50	
8 Work Paper Close-Out & Final Report Issuance (audits from prior year plan)	50	
Reserve - for BOS and AOC directives and audit adjustments (2)	250	
Subtotal	1,700	11%



FY 2012-13 Audit Plan

Detailed FY 2012-13 Audit Plan continued

*See page 13 for Footnotes that apply to the planning and reporting process

<i>Audit Name</i>		<i>Budgeted Hours</i>	<i>% of Total</i>
INFORMATION TECHNOLOGY AUDITS (IT)			
20% OF TOTAL AUDIT COVERAGE			
Audit of controls in a variety of information technology areas including general controls, application controls, and system developments.			
<u>Computer-Assisted Audit Techniques (CAATs)</u> is cited as a best practice by the IIA and provides critical continuous audit coverage for vendor payments disbursed. CAATs are automated queries (logical searches for matching characteristics) applied to large amounts of electronic data and the resulting output (matches) are further reviewed and validated. For 2011, we reviewed 205,358 vendor disbursements of about \$2.68 billion . To date, we have identified \$983,595 duplicate vendor payments of which 99% were recovered.			
1	CAATs - Duplicate Vendor Payments & Other Routines - \$2.68 billion	700	
2	CAATs - Develop New Routines - Procurement/Contracts - \$1.1 billion (CT, DO, PO) Develop a new on-going routine in the areas of procurement: (1) review for contract splitting to avoid approval thresholds or (2) purchasing card transactions.	200	
3	CAATs - Develop New Routine - Section 8 Housing Disbursements - \$108 million Develop new routine for housing payments - duplicate payments & employee vs. recipient. (time permitting/next Audit Plan - see Note 7)	0	
<u>IT Implementation Assistance:</u> For significant mission critical systems, IAD audits the adequacy of planned internal controls in accordance with an MOU agreed to by management. The MOU specifies that management is responsible for designing adequate controls in the new system and for providing documentation (flowcharts, narratives, policies and procedures, etc.) to be reviewed by Internal Audit. Our audits focus on the control areas of: 1) proper segregation of duties, 2) reviews and approvals, 3) audit trails, and 4) reconciliations to help management ensure the system addresses the key/fundamental controls.			
4	Property Tax Management System (PTMS) Implementation - Review of Planned Controls - \$5.9 billion	350	
5	Treasurer-Tax Collector Central Web Payment Portal - Review of Planned Controls - \$ amount depends participating depts.	100	
<u>General Control Reviews:</u> Review general controls in the areas of information system administration (planning, acquisition, and development policies/procedures), security administration (managing user access and monitoring security), physical security, computer operations (daily operation and backup procedures), and system software configuration (operating system, file/directory access, database management software).			
6	District Attorney (carry-over from FY 11-12, #1143) Houses and/or maintains key applications essential to the agency's operations including Case Management System and numerous in-house developed databases.	200	



FY 2012-13 Audit Plan

Detailed FY 2012-13 Audit Plan continued

*See page 13 for Footnotes that apply to the planning and reporting process

<i>Audit Name</i>		<i>Budgeted Hours</i>	<i>% of Total</i>
INFORMATION TECHNOLOGY AUDITS (IT) continued			
7	CAPS+, CEO/IT, or Auditor-Controller <i>To be determined.</i> Options include a review of controls over the (1) CAPS+ server located at the data center; (2) CAPS+ change management; (3) the new Secure FTP Server (see item 8 below); or (4) a follow-up of recommendations made by a third-party review. <u>Note:</u> The CAPS+ PMO is currently evaluating whether to engage a third-party security and best practices review of processes and controls over CAPS+ data from the point data is captured by the CAPS+ application through the point data files are transmitted outside the County (such as to Wells Fargo and OCERS). The third party review may include the database, back-up files, data warehouse, and other non-production environments. Upon completion of the third-party review, we will determine the most appropriate area to audit, possibly a follow-up audit to ensure third-party review recommendations are implemented.	300	
8	CEO/IT - Status of External Audit Finding - Continuance of Computer Operations (carry-over from FY 11-12, #1160) (AOC Directive) Determine status of the County's testing of its disaster recovery/business continuity plan.	100	
9	CEO/IT - Secure FTP Server The new Secure FTP Server is used by various County departments/agencies to transmit data files securely outside the County (such as to Wells Fargo and OCERS). Review operating system configuration, file and directory access, and file transmission software configuration to ensure data files are not inappropriately modified prior to transmission. (time permitting/next Audit Plan - see Note 7)	0	
10	Child Support Services Houses and/or maintains key applications essential to the agency's operations including CalWin and Child Support Enforcement. (time permitting/next Audit Plan - see Note 7)	0	
Application Control Reviews: Review selected controls over the input, processing, and output of data/transactions. Areas to review will be focused and may include segregation of duties, reviews and approvals, key edits/validation rules, audit trails, and balancing.			
11	CAPS+ HR/Payroll Segregation of Duties Review user roles for adequate segregation of duties and review the control configurations for documents (transactions) that were "workflowed" post go-live.	250	
12	Auditor-Controller - Automated Mileage Claims Review <u>new</u> on-line application for automated submission of mileage claims (SSA, HCA, A-C). Full countywide roll-out by 9/12 (time permitting/next Audit Plan-see Note 7)	0	
Follow-Up Audits (First):		200	
13	CAPS+ Finance User Access/Segregation of Duties (2947)		
14	HCA - Medical Billing Process - IT portion (1045)		
15	SSA - General IT Controls (1142)		
Follow-Up Audits (Second): To be determined.		100	
16	IT Research & Development Reserve	50	
17	Work Paper Close-Out & Final Report Issuance (audits from prior year plan)	50	
	Reserve - for BOS and AOC directives and audit adjustments (2)	350	
Subtotal		2,950	20%



FY 2012-13 Audit Plan

Detailed FY 2012-13 Audit Plan continued

*See page 13 for Footnotes that apply to the planning and reporting process

<i>Audit Name</i>		<i>Budgeted Hours</i>	<i>% of Total</i>
CONTROL SELF ASSESSMENT & PROCESS IMPROVEMENT WORKSHOPS (CSA-PI)			
0% OF TOTAL AUDIT COVERAGE			
Facilitated workshops conducted by Internal Audit utilizing a balanced approach to discuss strengths, concerns and what the group can do to improve operations. The process draws upon the expertise of employees and managers and encourages a team approach to identifying issues and problem solving.			
1	Treasurer-Tax Collector CSA Follow-Up	75	
2	OC Public Works (time/staffing permitting or next Audit Plan - see Note 7)		
3	OC Community Resources (time/staffing permitting or next Audit Plan - see Note 7)		
Subtotal		75	0%
OTHER AUDIT ACTIVITIES			
15% OF TOTAL AUDIT COVERAGE			
1	Annual Risk Assessment - Audit Plan	400	
We conduct a comprehensive and interactive biennial Risk Assessment, including meeting with the Board of Supervisors; sending Risk Assessment Questionnaires to 22 County departments/agencies; reviewing all department/agency Business Plans; compiling detailed financial information; compiling risk rating of the County's key information systems, and reviewing current/prior audit coverage by County internal and external auditors. This critical process determines the basis for allocating our audit resources for the year among hundreds of competing issues and risks.			
2	Cash Losses	50	
We monitor all cash losses reported to the Auditor-Controller for consideration during our annual Risk Assessment and when conducting our Internal Control Reviews.			
3	Fraud Hotline	500	
The OC Fraud Hotline is staffed by professionals 24 hours, 7 days a week to ensure proper handling of all reports of possible waste, fraud and abuse of County resources by either employees or vendors. The monitoring is provided by in-house staff during normal working hours and an outside vendor during after hours, weekends and holidays. In addition, we provide oversight and advisement for investigations and directly participate as warranted. We also prepare semi-annual Hotline status reports for the AOC and BOS.			
4	External Audit Reporting	250	
In accordance with AOC Policy No. 2, Internal Audit compiles and reviews a quarterly status report of "third party" external audits conducted in County departments/agencies. The County typically undergoes 100+ external audits each year. We also monitor the status of material audit findings and question costs. We consider these audits when developing our annual audit plan and our scope of work for any related audits.			
5	Technical Assistance to Other Dept/Agencies	150	
To advise on business, accounting, and compliance issues as directed or requested by departments.			



FY 2012-13 Audit Plan

Detailed FY 2012-13 Audit Plan continued

*See page 13 for Footnotes that apply to the planning and reporting process

<i>Audit Name</i>		<i>Budgeted Hours</i>	<i>% of Total</i>
OTHER AUDIT ACTIVITIES continued			
6	HIPAA Administration Internal Audit is designated as a covered component under HIPAA and must abide by HIPAA rules and regulations. These are hours set aside for the department's HIPAA Coordinator.	50	
7	Audit Docket Upgrade Internal Audit uses Audit Docket to manage its audit assignments. Audit Docket is written in Access and has not been updated since it was implemented about 14 years ago. During FY 12-13, Internal Audit will upgrade its operating system to Windows 2007 necessitating the upgrade of Audit Docket to work in the new environment. In addition, Internal Audit will be adding additional functionality to automate the administrative processes. These are hours are to analyze, define, develop and migrate Audit Docket to the new environment.	150	
8	Self-Assessment for Upcoming Peer Review - 3 YE 6/30/13 Government code and the audit profession require that auditors be audited at least every three years. This audit is called a Peer Review or Quality Assessment. A Peer Review assesses an audit department's adherence to over 150 professional standards. Internal Audit's last Peer Review was for the three years ending 6/30/10.	300	
9	Reports for Board, AOC, EA Meetings We report quarterly to the Audit Oversight Committee (AOC). The AOC provides executive oversight and guidance to the Internal Audit Department. We compile and report our progress to the AOC regarding the Audit Plan and provide Executive Summaries on audit activity. We compile and present to the Board of Supervisors a monthly report of all of our audit reports issued each month. We also prepare an annual Business Plan, Audit Plan and Risk Assessment Report, and Annual Internal Auditor's Report to the BOS each year.	350	
Subtotal		2,200	15%
Grand Total (6)		15,100	100%



FY 2012-13 Audit Plan

Detailed FY 2012-13 Audit Plan continued

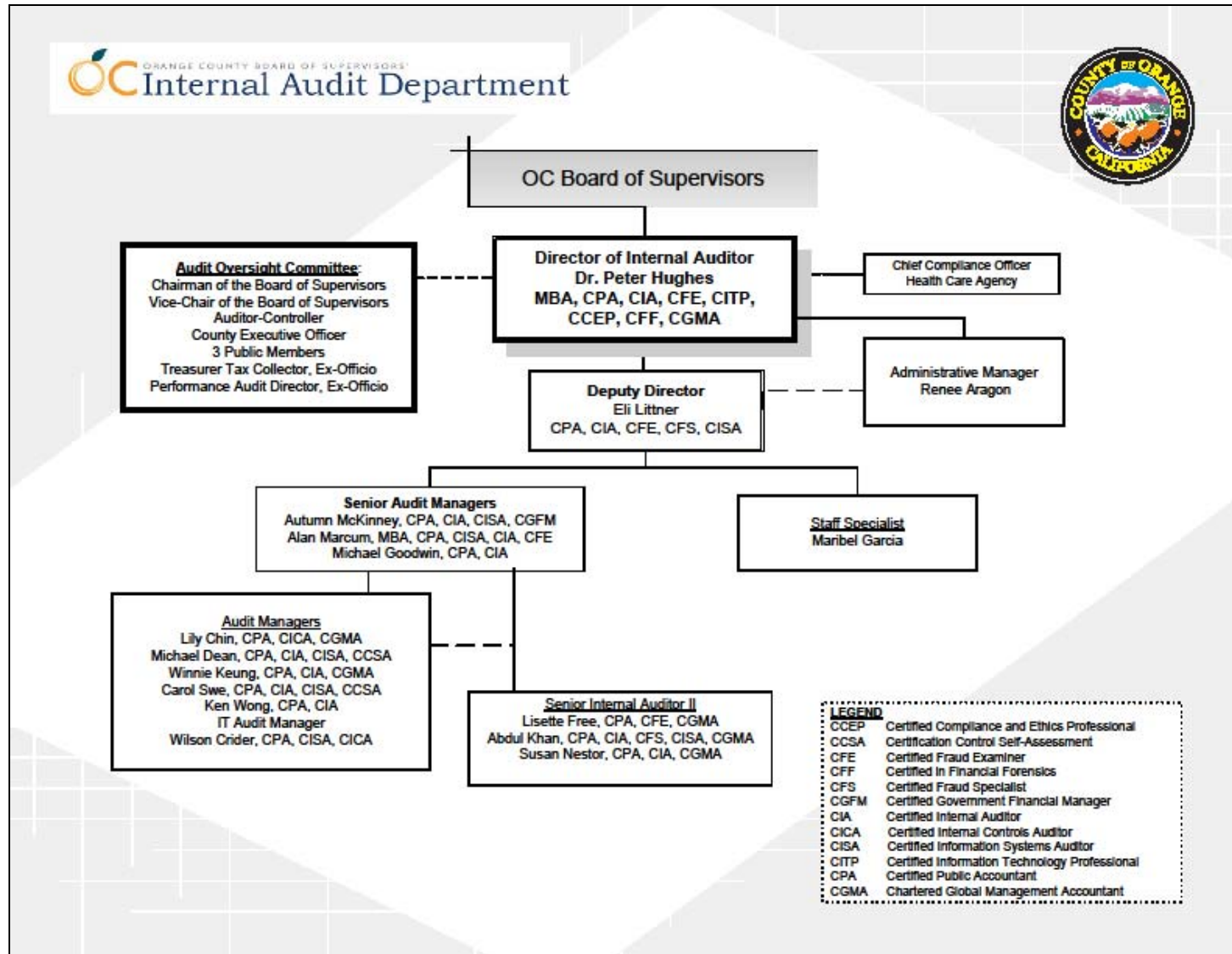
FOOTNOTES:

- (1) These dollar amounts represent the scale and magnitude of the activity audited in order to give the reader a sense of the financial impact and significance of the area or activity audited. In those audits where we test a sample of transactions and not the entire population, we clarify this point in the scope of our final Audit Report.
- (2) We reserve time in our Audit Plan for Board of Supervisor and Audit Oversight Committee directives and audit adjustments. We also identify several other areas or activities for possible audit should we have available time or as substitutes.
- (3) The Orange County Internal Audit Department (OCIAD) generates several different types of reports including audit reports, audit alerts, 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 via investigation by the respective departments and agencies. 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.
- (4) The annual Audit Plan is subject to change for such events where the Director of Internal Audit, 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+ and PTMS Implementations. Such modifications will be noted in the "Milestones & Comments" section of the Quarterly Status Reports submitted to the AOC. The acceptance of the Quarterly Status Report by the AOC authorizes any changes noted.
- (5) For purposes regarding Fiscal Year-End reporting, we consider audits completed (**Done**) as of the official release of a completed pre-draft or draft audit report to the Department/Agency Director, and are shown as such in our Milestones & Comments column of the AOC Quarterly Status Report.
- (6) We use an industry best practice in estimating the available hours at 77% for audit staff to conduct audits by deducting all paid personal leave training and administration so as to better estimate the direct hours available to conduct field work and write audit reports. We also deduct a vacancy factor based on historical trends and actual occurrences. We reflect any material changes in our estimates as warranted in our quarterly reports.
- (7) We have identified audits that will be conducted either as "time permitting" in the current year Audit Plan (resulting from revisions to the existing Audit Plan) or will be carried forward in the subsequent year Audit Plan. These audits are derived based on risk ratings from the annual Risk Assessment.



OC Internal Audit Organization Chart

DEPARTMENT ORGANIZATION CHART





Risk Assessment Methodology

COUNTYWIDE RISK ASSESSMENT METHODOLOGY

A Risk-Based Approach to Determine Audit Priorities

Generally Accepted Government Auditing Standards and the Institute of *Internal Auditors (IIA)* *International Standards for the Professional Practice of Internal Auditing* require the Chief Audit Executive to establish a risk-based approach to determine the priorities for internal audit activities. The Internal Audit Department has completed a Risk Assessment as a means to help identify, measure, and prioritize potential audits based on the level of risk to the County and for preparing the FY 2012-13 Audit Plan. There are two components to the risk assessment, a General Risk Assessment and a more specific Information Technology Inventory and Assessment.

Risk Assessment Analysis for FY 2012-13

Our Risk Assessment for FY 2011-12 found that the County continues to be impacted by challenging economic times and the recession. Work furloughs; elimination of positions; a new financial accounting/payroll and human resources system (CAPS+) and other planned key system upgrades/implementations; new rules & regulations; and turnover in key executive positions in several County departments/agencies (including Auditor-Controller, Health Care Agency, Human Resources, OC Public Works, and Public Administrator/Public Guardian). All of these can impact workloads, morale, decrease the level and timeliness of supervision, lower proficiency on new business systems, decrease continuity of operations and retention of "corporate" memory, and increase the overall learning curve of County staff and management.

Given these factors, we are adjusting our risk ratings and auditing the fundamental business processes such as cash receipts, disbursements, purchasing and contract administration, and fee-generated revenue. Some areas we identified in prior years as medium risk ratings are now considered to be higher risk. This may be the case for the next 3-5 years until all new systems are in place/stable and more audits have been conducted in these areas.

We have included an additional schedule, A-3 - *Risk Scores by Business Cycle*, that shows the risk rating computations and ranking for all auditable business processes discussed below. This schedule shows the numerical ratings that support the High, Medium, Low ratings in our *Risk Assessment Schedule* shown at A-1. We developed this schedule for our FY 2011-12 Risk Assessment and used it to develop our FY 2012-13 Audit Plan.

Risk Assessment Methodology

A comprehensive, interactive countywide Risk Assessment was conducted that included input from members of the **Board of Supervisors**, the **County Executive Office**, **Chief Information Officer**, **Auditor-Controller**, and **all Department/Agency Directors** on risks affecting their respective areas. For County departments/agencies, we sent out Risk Assessment Questionnaires for input on risks and areas of audit interest in their business operations. We reviewed the completed questionnaires and incorporated them in determining a risk rating. We additionally compiled financial information for business processes in each department/agency (e.g., cash receipts, disbursements, payroll, budget); and considered prior audit coverage by Internal Audit and County external auditors.



Risk Assessment Methodology

Audit Universe

There are several approaches on defining an audit universe (all areas subject to risk assessment and audits). We defined the County audit universe as **22 departments/agencies** (excluding Internal Audit and the Office of the Performance Auditor) and the following **standard seven (7) business processes/cycles** that are common to all departments and agencies, with our primary emphasis on **financial and accounting controls**.

Cash Receipts & Receivables – Includes the receipting, recording, transferring, depositing, safeguarding, and reconciling of monies and fees received in depts./agencies. Cash receipts have a high inherent risk of misuse.	Cash Disbursements & Payables – Includes verifying receipt of goods/services, adequacy of supervisory reviews and approvals, timeliness of invoice processing, completeness and accuracy of payments, proper reconciliations and safeguarding of assets.
Fee-Generated Revenue - Includes audits of department/agency fee studies and fee development processes, methodologies, and assumptions used for establishing cost-recovery fees charged to the public for "Licenses, Permits and Franchises," and "Charges for Services," and are submitted to the Board of Supervisors for approval.	Purchasing and Contracts – Includes use of County-issued purchasing cards; vendor payment review/approval process; ensuring terms of contracts were met prior to issuing payments; reviewing justification of Sole Source contracts; and monitoring CEO/Purchasing's oversight responsibilities.
Revolving Funds – Includes validating compliance with County Accounting Procedures, ensuring revolving fund disbursements are proper, approved, monitored, and safeguarded.	Payroll – Includes timekeeping practices in depts./agencies that use either the VTI time reporting system or in-house developed payroll system (i.e Sheriff); premium and overtime pay practices; payroll unit supervision and payroll reports, Central Payroll's role in processing payroll; and monitoring for unauthorized payroll changes.
Fiduciary Funds – includes validating the purpose/objectives of fiduciary/special use funds; ensuring sources and uses of the funds are in accordance with stated use; reconciliations are prepared timely/completely to safeguard funds.	

Our *Risk Assessment Schedule* shown on page A-1 of the attachment shows the **154 auditable business processes** we identified and assigned a risk rating. To determine the risk ratings for these processes, this year we carried-forward information obtained in our FY 2011-12 Risk Assessment which applied the following criteria and relative weight factors in our assessing levels of risk.

- **Department/Agency Changes (15%):** Assessed factors such as management and/or organizational changes, significant increases/decreases in staffing and workloads, new/eliminated programs, and significant changes in laws/regulations.
- **Operating Environment (15%):** Assessed factors related to the department's operating environment such as public image, laws/regulations, safety and environmental issues, sensitivity to economic factors, pending litigation, and business continuity.
- **Last Audit Performed (20%):** Identified all Internal Control Audits and Financial/Mandated Audits conducted in the last 10 years, and assessed risk higher in areas with old or no prior audits. This category also takes into consideration factors such as management receptivity to implementing recommendations and the materiality/significance of prior audit findings.
- **Financial Activity/Volume (50%):** From CAPS+, we compiled FY 2010-11 financial information (dollar volume, number and nature of transactions) for each business process for all departments and agencies and we assessed the level of risk based on the dollar volume of transactions.



Risk Assessment Methodology

Compiling Results of Risk Assessment

Using the above criteria, each department/agency business process is rated on a scale of 1 to 10 (10 being highest risk and 1 lowest risk) for each of the above weight factors. An overall risk level was then assigned as either **High (8.5 - 10)**, **Medium (5.5 - 8.4)**, or **Low (1 - 5.4)** risk. The overall risk levels are shown on page A-1 of the attached Risk Assessment, and a *Schedule of Prior Audit Coverage* since 2002 is shown on page A-2 of the attachment.

Of the **154 auditable business processes** we identify in our *Risk Assessment Schedule*, **68% are Medium Risk**, **28% are Low Risk** and **4% are High Risk**.

Information Technology Inventory and Assessment

We prepared a key system inventory based on information received from each department as part of our annual survey. The departments provide information only for those systems they identified as critical or key to carrying out the mission of their respective department. Examples of applications/systems not included in the inventory are: utilities (such as anti-virus, email, backup programs, and Microsoft operating systems and office applications), terminal emulators (allows access to a mainframe computer via a personal computer), and systems of a limited/administrative nature (such as form generation, record retention, or telephone directories).

We rated each key system based upon the six relative weight factors below:

- **Importance & Impact (30%)**: The importance and impact of the system to the County and department's mission. Systems having a countywide impact were rated high in this category.
- **Complexity (20%)**: The complexity of the system taking into consideration the number of interfaces, the number of users and transactions, the nature of the database, and the nature of the calculations made by the system.
- **Nature of Information (15%)**: The nature of the information controlled by the system such as financial, operational, or support. Systems controlling financial assets or data were rated high in this category.
- **Sensitivity of Information (15%)**: The confidentiality of the information controlled by the system. Systems controlling HIPAA regulated information or personal information were rated high in this category.
- **Maturity (10%)**: The length of time since the system was implemented or since significant upgrades occurred.
- **Last Audit Performed (10%)**: The number of years since the last audit.

Each system was rated on a scale of 1 to 5 (5 being highest risk and 1 being lowest risk) for each of the weighted factors. Then, an overall score was calculated and the system was ranked as **High (400 or above)**, **Moderate (251 - 399)**, or **Low (250 or below)**. The overall risk scores and ratings are shown on page A-3 thru A-5 of the attached risk assessment schedules.



Risk Assessment Methodology

Risk Assessment Analysis and Trends

The departments/agencies with a high risk score merely indicates that the services or functions they are responsible for are by nature a high risk activity because of such factors as having a large amount of expenditures and revenues, having a high level of liquid assets such as cash, management's assessment of the control environment, or a high degree of public interest. A high risk score indicates that if something were to go wrong, it could have a greater impact. A high risk score does not mean that a business process is being managed ineffectively or that internal controls are not adequate. As such:

1. We are committed to auditing business activities or processes identified as "high risk" within the current year. Our approach is to provide coverage of the most critical or sensitive aspect of the activity identified. We do make exceptions to this in regards to any audits that are "carry-overs" from the prior year, where there has been recent audit coverage, or if our professional judgment determines otherwise.
2. Resources permitting, we will also audit "medium risk" areas again focusing on the critical components of the activity.
3. Areas or activities identified as having "high impact" or "serious consequences" will be audited even if the likelihood of the event occurring is very low. This is in accordance with professional best practices.
4. Our commitment is to perform focused audits that address the most critical areas of operations to provide a quick turnaround time to the auditee. We are striving to minimize the disruption to auditee operations through this approach.
5. Except in instances like the District Attorney grants, we do not audit areas unless the risk assessment identifies them as a priority. The passage of time is not a key factor in allocating audit resources. Our risk-based assessment is driven by numerous risk factors and is the reason we do not have a firm cycle of audits.

We have studied the history of thirteen years of audit reports and audit findings. We have reviewed annual business plans and have concluded that the departments and agencies have dedicated and control conscious managers overseeing their main business processes. In the audit reports issued, we noted that less than 10% of the findings are "Significant Issues" and less than 1% of the findings are "Material." The Internal Audit Department has a historical basis for assessing the competence of management and the rigor of their oversight of internal controls and expenditures. We have concluded that the control environment is positive and effective and helps offset the inherent internal control risks. The established control process offsets the inherent internal control risks associated with many of the County's business processes. In our opinion, we can assert that County Management has demonstrated an increasing awareness of internal controls and our audit results have verified this achievement.

SEE ATTACHMENT - RISK ASSESSMENT SCHEDULES A-1 THROUGH A-4

Risk Assessment Schedule for Fiscal Year 2012-13

This Risk Assessment schedule provides a summary of risk ratings (High, Medium, Low) based on the results of our FY 11/12 risk assessments, primarily for our audits of Internal Controls, Information Technology and Financial/Mandates. The schedule also shows Internal Audit's planned audits for FY 2012-13. Because staffing resources are limited, we use this risk-based approach for purposes of audit planning and allocating staffing resources. See Schedules A-2.1 - 2.3 for detailed Risk Scores by Business Cycle and Schedule A-3 for Prior Audit Coverage. .

BUSINESS PROCESSES:																							High-risk audit areas (indicates a high audit risk and a high priority to audit, with exceptions as deemed necessary) Medium-risk audit areas (indicates moderate audit risk and audit priority) Low-risk audit areas (indicates a low audit risk and subject only to audits as requested or deemed necessary) 2012-13 Planned Audits	Total Amounts Obtained from CAPS+ for FY 2010/11	Comments		
1. Assessor	2. Auditor-Controller	3. Child Support Services	4. Clerk of the Board	5. Clerk-Recorder	6. County Counsel	7. County Executive Office	8. District Attorney	9. Health Care Agency	10. Human Resources	11. John Wayne Airport	12. OC Community Resources	13. OC Dana Point Harbor	14. OC Public Works	15. OC Waste & Recycling	16. Probation	17. Public Administrator/Public Guardian	18. Public Defender	19. Registrar of Voters	20. Sheriff-Coroner	21. Social Services Agency	22. Treasurer-Tax Collector						
CASH RECEIPTS & RECEIVABLES	M	M	M	L	L	L	M	M	M	M	M	L	M	M	M	L	L	L	M	M	M	\$12.1 Billion				Depts. such as Sheriff-Coroner, Health Care Agency, OC Public Works, Clerk-Recorder, OC Waste & Recycling have <u>multiple cash collection locations</u> .	
CASH DISBURSEMENTS & PAYABLES	L	M	M	L	M	L	M	L	M	M	M	L	M	L	M	M	M	L	M	M	M	\$5 Billion				Audited central A-C Claims & Disbursing and A-C Satellite Accounting to ensure adequacy of disbursement approval processes.	
FEE GENERATED REVENUE	M	M	M	L	M	M	M	M	M	L	H	H	M	M	M	M	M	L	M	M	M	\$688 Million				Audits of cost recovery fees to provide BOS assurance of the validity of fee requests submitted for BOS approval.	
PURCHASING & CONTRACTS	M	M	M	L	M	L	M	M	M	M	M	M	L	M	M	M	L	M	M	H	M	\$2.3 Billion				Decentralized purchasing/contracting environment.	
REVOLVING FUNDS	M	L	M	M	M	L	M	M	M	L	M	M	L	M	M	M	L	M	L	H	H	M				\$5 Million	There are over 100 locations where revolving funds are disbursed in the County. Depts such as OC Public Works have multiple revolving fund locations.
PAYROLL	M	M	M	L	L	L	M	M	M	L	M	M	L	M	M	M	M	L	M	M	M	\$1.9 Billion				Over 18,000 County employees. All but one dept. using VTI. Audited Sheriff-Coroner and recommended implementing VTI.	
FIDUCIARY FUNDS	L	H	M	L	M	L	M	M	M	L	L	M	L	M	L	M	M	L	L	H	M	L	\$1.4 Billion	Funds for designated purposes. Audits ensure funds are used as designated.			
REVENUE GENERATING LEASE AUDITS (Remittance of revenues and contract compliance)										M	M	M	L	M	L	M	M	L	L	H	M	L	\$140 Million	Over the last 5 years, we have performed 27 audits covering 54% of the \$94 million annual rent. Over the last 10 years, we have audited 82% of the \$94 million annual rent.			
AUDITS ON 2012-13 PLAN	Note: Audits shown in blue are time permitting/next Audit Plan audits. These will be performed as time/staffing permit.																						Note: Risk ratings were based on meetings with BOS, reviews of Business Plans and department/agency survey information using the following factors: - Department/Agency Changes - Operating Environment - Prior Internal Audits - Financial Volume and Activity - Department Audit Requests				
CAPS+ HR/Payroll Segregation of Duties; PTMS Implementation, CAATS - Duplicate Vendor Payments & Other Routines; General Fund Reserves & Cash Flow Operating Transfers/Borrowing; CFD/Mello-Roos; OC Public Works Disbursements; Fiduciary Funds; Develop New CAAT Routines; Automated Mileage Claims	IT General Controls Review																										
CEO/IT - Secure FTP Server; General Fund Reserves & Cash Flow Operating Transfers/Borrowing; CFD/Mello-Roos; Calculation of Reverse Pension Financial Grant Audits (4); IT General Controls Review																											
CAPS+ HR/Payroll Segregation of Duties Vanguard Car Rental; Change Orders; Fee-Generated Revenues; Disbursement Approval Process																											
Cash Receipts; Fee-Generated Revenues; Strawberry Farms Golf Course; Purchasing & Contract Administration; CSA Workshop																											
Anchor Marine; Dana Pt. Jet Ski; Riviera Charters/Beach Cities Scuba																											
Disbursement Approval Process; Contract Administration; CSA Workshop																											
Cash Receipts & Receivables																											
Fiduciary & Revolving Funds																											
Contract Administration																											
Annual Investment Compliance Audits, PTMS Implementation, Central Web Payment Portal, CSA Follow-Up																											

Total Depts./Agencies (excl IAD, Perf. Audit)	22
Total Auditable Business Processes:	154
Low Risk Processes:	43 28%
Medium Risk Processes:	104 68%
High Risk Processes:	7 4%

Risk Scores by Business Cycle for Fiscal Year 2012-13 (Carried Forward from FY 11-12)

CASH RECEIPTS & RECEIVABLES

#		Risk Scores
	DEPARTMENT	
1	OC Community Resources	8.35
2	Sheriff-Coroner	8.25
3	John Wayne Airport	8.20
4	Auditor-Controller	7.95
5	OC Waste & Recycling*	7.40
6	Treasurer-Tax Collector	7.20
7	County Executive Office	7.15
8	Health Care Agency	6.95
9	OC Public Works	6.95
10	Social Services Agency	6.75
11	Human Resources	6.10
12	Probation	6.10
13	Child Support Services	5.95
14	Assessor	5.65
15	District Attorney	5.65
16	Registrar of Voters	5.25
17	PA/PG	5.20
18	Clerk-Recorder	5.15
19	Public Defender	5.10
20	OC Dana Point Harbor	4.90
21	County Counsel	4.85
22	Clerk of the Board	4.15

CASH DISBURSEMENTS & PAYABLES

#		Risk Scores
	DEPARTMENT	
1	Auditor-Controller	8.20
2	Social Services Agency	7.70
3	County Executive Office	7.40
4	Health Care Agency	7.20
5	OC Public Works	7.20
6	Human Resources	7.10
7	John Wayne Airport*	7.00
8	Treasurer-Tax Collector	6.70
9	OC Community Resources	6.65
10	Sheriff-Coroner	6.50
11	Clerk-Recorder	5.70
12	PA/PG	5.70
13	Child Support Services	5.60
14	Probation	5.60
15	Public Defender	5.60
16	Assessor	5.40
17	County Counsel	5.10
18	OC Waste & Recycling	5.10
19	Registrar of Voters	5.00
20	District Attorney	4.90
21	OC Dana Point Harbor	4.25
22	Clerk of the Board	4.15

FEE GENERATED REVENUE

#		Risk Scores
	DEPARTMENT	
1	OC Community Resources	8.85
2	John Wayne Airport*	8.70
3	Sheriff-Coroner	8.45
4	OC Public Works	8.45
5	Probation	8.25
6	Health Care Agency	7.95
7	District Attorney	7.70
8	Social Services Agency	7.65
9	County Executive Office	7.60
10	Auditor-Controller	6.90
11	Clerk-Recorder	6.85
12	OC Waste & Recycling	6.60
13	Assessor	6.15
14	County Counsel	6.10
15	Treasurer-Tax Collector	5.95
16	Child Support Services	5.85
17	PA/PG	5.75
18	OC Dana Point Harbor	5.65
19	Public Defender	5.50
20	Registrar of Voters	5.25
21	Human Resources	5.20
22	Clerk of the Board	2.80

LEGEND:

	Scores between 8.5-10 indicate HIGH RISK audit areas.
	Scores between 5.5-8.45 indicate MEDIUM RISK audit areas.
	Scores between 1-5.45 indicate LOW RISK audit areas.
	Denotes that an audit is included in the FY 2012/13 Audit Plan (both scheduled and *time permitting audits).
	Denotes that an audit was conducted in this area from the FY 11-12 Audit Plan.

Comments:

1. All audits that are "carry-overs" from prior years are considered higher risk and priority to complete in the current year.
2. Audits are generally selected starting first with the High Risk audit areas. Exceptions are made in some instances (e.g. prior audit coverage)
3. Some Medium and/or Low Risk audit areas may be selected based upon specific Board of Supervisor or department/agency requests.
4. Cash receipt and disbursement audits focus on transactions using CAPS+. A countywide audit of Signature Authorizations is planned and will include all depts.
5. (*) denotes "time permitting" audits to be conducted in the current year Audit Plan or carried forward in the subsequent year Audit Plan as time permits.

Risk Scores by Business Cycle for Fiscal Year 2012-13
(Carried Forward from FY 11-12)

PURCHASING & CONTRACTS

#		Risk Scores
	DEPARTMENT	
1	Social Services Agency	8.70
2	Treasurer-Tax Collector	8.30
3	Auditor-Controller	8.00
4	OC Community Resources*	7.95
5	County Executive Office	7.90
6	Human Resources	7.80
7	Health Care Agency	7.70
8	Probation	7.50
9	District Attorney	7.20
10	OC Public Works	7.20
11	Child Support Services	6.60
12	Sheriff-Coroner	6.50
13	OC Waste & Recycling	6.40
14	John Wayne Airport	5.90
15	Public Defender	5.70
16	Clerk-Recorder	5.60
17	Assessor	5.50
18	Registrar of Voters	5.50
19	County Counsel	5.10
20	PA/PG	4.50
21	OC Dana Point Harbor	4.35
22	Clerk of the Board	4.15

LEGEND:

	Scores between 8.5-10 indicate HIGH RISK audit areas.
	Scores between 5.5-8.45 indicate MEDIUM RISK audit areas.
	Scores between 1-5.45 indicate LOW RISK audit areas.
	Denotes that an audit is included in the FY 2012/13 Audit Plan (both scheduled and *time permitting audits).
	Denotes that an audit was conducted in this area from the FY 11-12 Audit Plan.

Comments:

1. All audits that are "carry-overs" from prior years are considered higher risk and priority to complete in the current year.
2. Audits are generally selected starting first with the High Risk audit areas. Exceptions are made in some instances (e.g. prior audit coverage)
3. Some Medium and/or Low Risk audit areas may be selected based upon specific Board of Supervisor or department/agency requests.
4. (*) denotes "time permitting" audits to be conducted in the current year Audit Plan or carried forward in the subsequent year Audit Plan as time permits.

REVOLVING FUNDS

#		Risk Scores
	DEPARTMENT	
1	Social Services Agency	8.80
2	Sheriff-Coroner*	8.50
3	Health Care Agency	8.45
4	OC Community Resources	8.45
5	OC Public Works	8.40
6	District Attorney	8.20
7	County Executive Office	7.70
8	John Wayne Airport	7.70
9	Public Defender	7.30
10	Treasurer-Tax Collector	7.00
11	Assessor	6.90
12	OC Waste & Recycling	6.90
13	Probation	6.50
14	Clerk of the Board	6.15
15	Clerk-Recorder	6.10
16	Child Support Services	5.70
17	County Counsel	5.30
18	PA/PG	5.00
19	Registrar of Voters	5.00
20	Human Resources	4.30
21	Auditor-Controller	4.20
22	OC Dana Point Harbor	4.15

Risk Scores by Business Cycle for Fiscal Year 2012-13

(Carried Forward from FY 11-12)

PAYROLL

#	DEPARTMENT	Risk Scores
1	Social Services Agency	8.30
2	OC Community Resources	8.30
3	District Attorney	8.30
4	Health Care Agency	8.30
5	Probation	7.65
6	Sheriff-Coroner	7.50
7	County Executive Office	7.40
8	Child Support Services	6.70
9	Public Defender	6.50
10	Assessor	6.40
11	OC Public Works	6.40
12	OC Waste & Recycling	6.20
13	John Wayne Airport	6.20
14	PA/PG	6.00
15	Treasurer-Tax Collector	5.80
16	Auditor-Controller	5.80
17	County Counsel	5.40
18	Clerk-Recorder	4.90
19	Human Resources	4.10
20	Registrar of Voters	3.80
21	Clerk of the Board	3.45
22	OC Dana Point Harbor	2.95

FIDUCIARY FUNDS

#	DEPARTMENT	Risk Scores
1	Auditor-Controller*	9.40
2	Sheriff-Coroner*	8.80
3	Social Services Agency	8.40
4	Clerk-Recorder	7.70
5	Probation	7.70
6	Health Care Agency	7.40
7	PA/PG	7.20
8	OC Public Works	6.90
9	OC Community Resources	6.85
10	Child Support Services	6.70
11	County Executive Office	6.40
12	District Attorney	6.30
13	John Wayne Airport	5.20
14	Registrar of Voters	5.00
15	Assessor	4.90
16	OC Waste & Recycling	4.90
17	Human Resources	4.80
18	Treasurer-Tax Collector	4.70
19	County Counsel	4.60
20	Public Defender	4.60
21	Clerk of the Board	4.15
22	OC Dana Point Harbor	4.15

CENTRALIZED CORE FUNCTIONS

#	DEPARTMENTS	FUNCTIONS	Prior Audit Coverage
1	A-C, T-TC	Accounts Receivable (Central, Satellite)	Prior & Current Audits of AR & Collections; CAPS+
2	A-C, T-TC	Claims & Disbursing (Central, Satellite)	Prior & Current Audits of Disbursements, EFTs
3	T-TC	Treasury & Investments	Annual Compliance Audit
4	A-C, CEO	Budget, Fee Development, County Reserves and Cash Flow Transfers	Prior & Current Audits of Budget, Fees, Reserves
5	A-C	General Ledger/General Accounting	Validation of correct entries in transaction testing
6	A-C	Cost Studies/CWCAP	Audits of fee generated revenue
7	Assessor, A-C, T-TC	Property Tax Allocation & Collections	PTMS Implementation, Tax Collections & Receipts
8	CEO	Procurement	Contract Administration, P-cards, sole source contracts
9	A-C	Payroll	VTI Audit; CAPS+ Implementation
10	A-C, CEO	Financial Reporting	CAFR Footnote Disclosures Bond Disclosures
11	CEO	Worker's Compensation/Disability	Risk Management
12	A-C, CEO	Public Financing/Bonds	Receipts, disbursements, bond disclosure, and CFDs

Note: Centralized, core functions are included for informational purposes. These functions have not been risk rated, but show where there has been prior or planned Internal Audit coverage. Many of these core services are addressed in our audit testwork when we substantiate and validate financial information from departmental source documents, through the various manual and automated systems, to the official County records such as Revenue/Expense reports and the General Ledger.

LEGEND:

	Scores between 8.5-10 indicate HIGH RISK audit areas.
	Scores between 5.5-8.45 indicate MEDIUM RISK audit areas.
	Scores between 1-5.45 indicate LOW RISK audit areas.
	Denotes that an audit is included in the FY 2012/13 Audit Plan (both scheduled and *time permitting audits).
	Denotes that an audit was conducted in this area from the FY 11-12 Audit Plan.

Comments:

- All audits that are "carry-overs" from prior years are considered higher risk and priority to complete in the current year.
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- Some Medium and/or Low Risk audit areas may be selected based upon specific Board of Supervisor or department/agency requests.
- (*) denotes "time permitting" audits to be conducted in the current year Audit Plan or carried forward in the subsequent year Audit Plan as time permits.

SCHEDULE OF 10 YEAR PRIOR AUDIT COVERAGE

For The Period July 2002 through June 2012

	Assessor	Auditor/Controller	Child Support Services	Clerk of the Board	Clerk-Recorder	County Counsel	County Executive Office	District Attorney	Health Care Agency	Human Resources	John Wayne Airport	OC Community Resources	OC Dana Point Harbor	OC Public Works	OC Waste & Recycling	Probation Department	Public Administration/Public Guardian	Public Defender	Registrar of Voters	Sheriff-Coroner	Social Services Agency	TTC	
CASH RECEIPTS; ACCOUNTS RECEIVABLES & COLLECTIONS		2004 ICR AC Collections; 2006 NSF Checks ICR; 09/10 Comm. Fac. District #2919; CAPS+ Fin. Impl. #2845, 2943	2003 DCR		2003; 2008 South City Branch #2723		07/08 Public Finance #2722; 08/09 Bond Disclosure #2814; 09/10 Comm. Fac. District #2919	2002; 2003 DCR; 2002-2012 Annual Grants**	2004 Cash Receipts; 10/11 Medical Billing #1018	2002 Emp. Ben.				2004 RDMD Utility Billings; 2006 RDMD OC Zoo; 08/09 Transportation Billings #2823; 09/10 Comm. Fac. District #2919		2003; 2005 Biennial Trust Fund**; 2006 RSAT Grant; 08/09 Title IV-E Claims #2822; GPS Programs 2011	2006 ICR; 09/10 Case Mgmt #2923			2002 Financial Admin Svcs.; Inmate Welfare Fund 2011	2006 ICR	2003, 2006, 2009, 2012 Audits of Tax Redemption Officer** 2006 NSF ICR; 1998-March 2007 Qtrly Audits & 1998-2006 Annual TFA**; 2008 Interest Apportionment; 2010 Tax Collections; Annual Compliance Audits for 2010, 2011; Admin. Budget Practices 2010	
CASH DISBURSEMENTS & ACCOUNTS PAYABLE		2004 Trust & Agency Disb.; 2004 Tax Unit; 07/08 Duplicate Payment; 07/08 Claims/Disb #2720; 08/09 EFT Audit #2821; 09/10 Comm. Fac. District #2919; 10/11 HCA Cash Disb #1025; OCWR #1027; CAPS+ Fin. Impl. #2845, 2943; CAATS - Dup. Pymts. #1041; Ongoing CAATs 2011			2003		07/08 Public Finance #2722; 07-08 Pension Cost Alloc #2765; 08/09 Retiree Medical Required Contributions #2813; 09/10 Risk Mgmt #2921; 09/10 Comm. Fac. District #2919	2002; 2003 DCR; 2002-2012 Annual Grants**	2005 ICR; 10/11 #1025	2002 Emp. Ben.	07/08 ICR		08/09 Contracts & Payments #2820	2002 DCR; 2004 Utility Billings; 2006 OC Zoo; 07/08 Fac. Ops. ICR; 08/09 Transportation Billings #2823; APPS #2824; 09/10 Comm. Fac. District #2919; 10/11 Fleet Svcs #1028; Fuel Cards #1029	10/11 Cash Disb #1027	2003; 2005 Biennial Trust Fund**; 2006 RSAT Grant; 08/09 Title IV-E Claims #2822; GPS Programs 2011	2006 ICR; 09/10 Case Mgmt #2923			2003 DCR; 07-08 ICR Contract Admin; 07/08 Sheriff Admin. #2766; Inmate Welfare Fund 2011	2005 ICR	2002 -2007 Qtrly TFA**, 1999-2006 Annual TFA**, 07/08 ICR Int. Apportionment; 08/09 Wire & EFT Transfers #2821; PTMS Impl. Tax Refunds; 2010 Tax Collections	
FEE GENERATED REVENUE (BUDGET)		2003; 09/10 Fee Dev #2921		09/10 Fee Dev #2921			2003; 09/10 Fee Dev #2921		2004 DCR; 10/11 Fee Dev #1023	09/10 Pension Practices #2913				2003 PDS DCR; 2005 PDS Bldg. & Safety Fund; 2011 Fee Generated revenues	10/11 Fee Dev #1023		2006 ICR	2004 DCR		2004 DCR	2004 DCR	2010 Admin/Budget #2915	
PURCHASING & CONTRACTS	2003 P-Cards						2006 P-Cards; 08/09 IT Contract Admin. #2827; CAPS+ Fin. Implementation #2845, 2943; CAATS - Emp-Vendor Match #1041; 2011		2005 ICR Contract Admin; 10/11 Contract Admin #1030		2003 P-Cards; 2006 ICR Contract Admin.; Tech Asst. on Improvement Plan #1008; Change Orders 2012	2003 OoA and SP Contract Admin; 2003 P-Cards	08/09 Contracts & Payments #2820; 10/11 Boat Slip Administration	07/08 Fac. Ops. Contract Admin. ICR; 10/11 Fleet Mgmt #1028; Fuel Card Admin. #1029	2003 P-Cards; 2006 ICR Contract Admin.		2006 ICR	2003 P-Cards		07/08 #2664; 07/08 P-cards and Sole Source #2766; 07/08 DMJM #2768; ICE Contract Admin 2011; City Contracts 2012	2005 ICR Contract Admin.		
REVOLVING FUNDS	2006 #2596; Cash Advance Audit 2011	07/08 Various Dept./Agency Revolving Fund reviews include replenishments by AC; 10/11 Rev. Fund audits - #1053 - Pub. Def. Co.Co.; Cash Advance Audit 2011	2003 DCR; Cash Advance Audit 2011	Cash Advance Audit 2011	Cash Advance Audit 2011	FY10/11 #1055; Cash Advance Audit 2011	Cash Advance Audit 2011	2006 #2597; Cash Advance Audit 2011	2002; Cash Advance Audit 2011	Cash Advance Audit 2011	Cash Advance Audit 2011	2003 OoA, Spec. Progs, VSO; Cash Advance Audit 2011	Cash Advance Audit 2011	2004 RDMD DCR; Cash Advance Audit 2011	Cash Advance Audit 2011	2006 #2598; Cash Advance Audit 2011	2006 ICR; Cash Advance Audit 2011	2006 ICR; FY 11/01 #1053; Cash Advance Audit 2011	Cash Advance Audit 2011	2003 DCR; 07/08 Sheriff Admin #2766 Cash Advance Audit 2011	07/08 ICR; Cash Advance Audit 2011; Revolving Funds Audit 2011	Cash Advance Audit 2011	
PAYROLL		2003 IT Review; 2007 AC Central Payroll; 07/08 VTI and Emp SSfs #2763; CAPS+ Impl. #2944; CAATS Pay. Direct Dep. #1041; CAPS+ Payroll						07/08 Payroll ICR						09/10 Payroll #2925	07/08 #2725					08/09 Payroll #2825			
FIDUCIARY FUNDS (TRUST & SPECIAL DEPARTMENT FUNDS)		2004 Trust & Agency Disb.	2003 DCR		2003		07/08 Public Finance #2722, 09/10 Risk Management #2921; 09/10 Comm. Fac. District #2919	2003 DCR	2004 DCR					2004 RDMD Trust Funds		2003; 2005 Biennial Trust Fund**	2006 ICR , 09/10 Case Mgmt & Fid. Funds #2923				2003 DCR	2002	1999-2004 Annual Compl**, 2003-2004 Qtrly Compl**, 1999-March 2007 Qtrly TFA (sched) & 1999-2006 Annual TFA, 09/10 Compliance #2953, 10/11 Compliance #1013
PERFORMANCE MEASURE VALIDATIONS (PMV)		2006 #2554	2006 #2595	07/08 #2747		07/08 #2749	07/08 #2750		2006 #2658	07/08 #2753; PMV HRD 2011	2006 #2555	2006 #2592 & #2661		2006 #25101	07/08 #2754			07/08 #2757	2006 #2593		2006 #25100	07/08 #2759	

This schedule shows where Internal Audit Department has performed audits of Internal Controls, Financial/Mandates, Compliance, Performance Measure Validation, Grants, and Special Request Audits since 2002.

= Indicates areas of audit coverage 2002 - June 2012 (10-year prior audit coverage)

= Indicates areas of audit coverage 2007 - June 2012 (5-year prior audit coverage)

= Indicates areas of audit coverage for current FY and in process audits. (FY 11-12)

BCR = Biennial Control Review; DCR = Department Control Review; ICR = Internal Control Review;
ICA = Internal Control Audit ** Indicates Financial/Mandated Audit

KEY INFORMATION SYSTEM INVENTORY					
DEPARTMENT	APPLICATION/SYSTEM	DESCRIPTION	RISK RATING	NEW OR ADDED	COMMENTS/LAST AUDIT
HIGHER RISK SYSTEMS - ALL					
1 Assessor	ATS (Assessment Tax System)	property assessment/annual roll	High		Audited every 5 years by the State (2006). Audit has limited IT coverage.
2 Auditor-Controller	ATS (will be replaced by PTMS)	tax calculations & allocations	High		#1141 PTMS Implementation - Controls Assistance (FY 11-12). Continue assistance in FY 12-13. Allocation audited by State every 3 years (planned for FY 11-12, but not started yet).
3 Auditor-Controller	CAPS+ (Advantage 3.7)	payroll	High		Review of user access/ segregation of duties planned for FY 12-13. Also, perform CAATs (direct deposits). #1046 CAPS+ Implementation-Controls Assistance (FY 10-11).
4 Auditor-Controller	CAPS+ (Advantage 3.7)	accounts payable, disbursements	High		Audit for FY 12-13 to be determined. #2943 CAPS+ Implementation-Controls Assistance (FY 09-10), #2948 Oracle database (2010). #2821 Integrated audit of EFTs (2010). #2947 User Access/Seg. of Duties in process. Also, perform CAATs (duplicate pymts).
5 Auditor-Controller	CAPS+ (Advantage 3.7)	job cost, cost allocation, labor distribution	High		Audit area for FY 12-13 to be determined. #2943 CAPS+ Implementation-Controls Assistance (FY 09-10), #2948 Oracle database (2010). #2947 User Access/Seg. of Duties in process.
6 Auditor-Controller	CAPS+ (Advantage 3.7)	general ledger, financial reporting	High		Audit area for FY 12-13 to be determined. #2943 CAPS+ Implementation-Controls Assistance (FY 09-10), #2948 Oracle database (2010). #2947 User Access/Seg. of Duties in process.
7 Auditor-Controller	CAPS+ (Advantage 3.7)	fixed asset accounting	High		Audit area for FY 12-13 to be determined. #2943 CAPS+ Implementation-Controls Assistance (FY 09-10), #2948 Oracle database (2010). #2947 User Access/Seg. of Duties in process.
8 Auditor-Controller & Other Depts	VTI (Intellitime Virtual Timecard)	time keeping for multiple departments	High		#2631 ICA-Central Payroll Processes. #2763 SSN Audit Alert
9 CEO/Finance	CAPS+ (Advantage 3.7)	purchasing	High		Audit for FY 12-13 to be determined. #2943 CAPS+ Implementation-Controls Assistance (FY 09-10), #2948 Oracle database (2010). #2947 User Access/Segregation of Duties in process. Also perform CAATs (employee/vendor).
10 HCA/Behavioral Health	Cerner Millennium (IRIS) 2004.01	integrated e-medical record system	High		Integrated audit of HCA medical billing in process FY 11-12.
11 HCA/Medical Billing	Public Health Billing - Practice Expert Plus	patient data & billing of all claim types for clinics	High		Integrated audit of HCA medical billing in process FY 11-12.
12 Human Resources Department	CAPS+ (Advantage 3.7)	human resources (personnel mgmt/position control)	High		Review of user access/segregation of duties planned for FY 12-13. Also, perform CAATs (working retiree). #1046 CAPS+ Implementation-Controls Assistance (FY 10-11).
13 Sheriff-Coroner	Sheriff's Data System (SDS)	automated jail system, warrant services, arrest records	High		
14 Treasurer-Tax Collector	ATS (Assessment Tax System)/ PTMS (Tier 1 - ltd functionality)	tax bill generation and collection of taxes	High		#1141 PTMS Implementation/Controls Assistance (FY 11-12). Continue assist in FY 12-13.
15 T-TC/Treasurer	Quantum - QRISK	treasury management system	High		Ltd review of IT controls - 12/31/09 mandated audit performed by A-C's Internal Audit Unit. #2821 Reviewed user access & application controls for electronic fund transfers (2010).
MODERATE RISK SYSTEMS					
CASE MANAGEMENT SYSTEMS					
1 County Counsel	Case Management System (Time Matters)	case & document management for attorneys	Moderate		
2 District Attorney	CMS (Case Management System)	tracks filing status of criminal cases	Moderate		Security assessment by Foundstone (2007).
3 District Attorney	Child Abduction	track abducted children, custody disputes	Moderate		
4 District Attorney	Consumer, Major Fraud, Environmental Violations	tracks cases under investigation prior to filing	Moderate		
5 District Attorney	Special Assignment Investigations	tracks special cases under investigation prior to filing	Moderate		
6 District Attorney	Felony Projects Case Tracking	tracks felony cases under investigation prior to filing	Moderate		
7 District Attorney	Welfare Fraud Case Tracking	tracks welfare cases under investigation prior to filing	Moderate		
8 District Attorney	IRIS (Incident Reporting Information System)	records complaints, tracks disposition	Moderate		
9 HCA/Correctional Medical Services	CHART (Correctional Health Assess Records/Tracking), CIPs & CMS	medical records mgmt & tracking/dispensing of meds	Moderate		Internal infrastructure review (2005). Performance Audit included ltd review of app (2009).
10 HCA/Public Health	Public Health Nursing - Case Management System	manage caseload via web application	Moderate		
11 Probation	ICMS (Integrated Case Management System)	probation case management for adults and juveniles	Moderate		
12 Public Defender	American Defender Case Management System	manage & tracks PD cases	Moderate		
13 Sheriff-Coroner	Records Management System (RMS)	collects/tracks/stores crime reports, citations, etc.	Moderate		
14 Social Services Agency	Orangewood Children's Home Info. System (OCIS)	used to register and track children staying at site	Moderate		
CONSORTIA OR STATE MANAGED SYSTEMS					
1 Child Support Services	Child Support Enforcement	child support case management/database	Moderate		
2 Child Support Services	CalWin (CalWorks Information Network)	benefit management & tracking	Moderate		
3 Child Support Services/Financial Units	State Distribution Unit (SDU)	provide child support payment collection/distribution data	Moderate		
4 HCA/Public Health/CCS	Children's Medical Services Network (CMSNet) System	full-scope case mgmt (hosted at State data center)	Moderate		
5 HCA/Public Health/WIC	ISIS (Integrated State Information System)	WIC nutritional data system	Moderate		
6 HCA/Public Health	AIDS Regional Information & Evaluation System (ARIES)	management of AIDS cases and services	Moderate		
7 OCCRR/OC Community Services	JTA (Job Training Automation System)	track/report clients receiving job training	Moderate		
8 Probation	CLETS SRF (Supervised Release File) Interface	interface to statewide sys/maintain probation records	Moderate		
9 Social Services Agency	CalWin (CalWorks Information Network)	benefit management & tracking	Moderate		2007 audited by MG&O (prior external auditors). #2635 SSA Revolving Fund audit - reviewed application segregation of duty controls over disbursements
10 Social Services Agency	Child Welfare Services/Case Management Sys. (CWS/CMS)	manage child abuse referrals/cases (hosted at State)	Moderate		Security assessment by Foundstone (2007).
FINANCIAL & FINANCIAL RELATED SYSTEMS					
1 Auditor-Controller	C3PO - County Check Creation & Printed Output	prints checks for accts. payable, trust, welfare, payroll	Moderate		
2 Clerk-Recorder	CornerStone	cash receipting application	Moderate		
3 District Attorney	Petty Cash Check Generation	petty cash check generation and reconciliation	Moderate		
4 District Attorney	Cash Advance Tracker (CAT)	allow Finance to track cash advances to employees	Moderate		
5 John Wayne Airport	McGann Parking Revenue Control System	track parking revenues & ticket counts - valet parking	Moderate		
6 John Wayne Airport/Facilities	SKIDATA (PARCS)	parking access and revenue control system - self-parking	Moderate	New	
7 OCCRR/OC Parks	HBP Reservations System	park reservations & point of sale cashiering	Moderate		
8 OCCRR/OC Parks	ProgPay (Progress Payment System)	construction bids and payment management system	Moderate		
9 OC Dana Point Harbor	Active Network	point of sale system for harbor sales operations	Moderate	New	
10 OC Public Works	Energy Cap	automate processing of utility invoices	Moderate		
11 OC Public Works/Construction	ProgPay (Progress Payment System)	construction bids and payment management system	Moderate		
12 OC Public Works/Geomatics & Land Info	E-Commerce System	sells downloads of maps and land information	Moderate		

Orange County Internal Audit Department		SORTED BY RISK RATING KEY INFORMATION SYSTEM INVENTORY			Audit Plan FY 12-13	
13	OC Waste & Recycling	Accounts Receivable (Microsoft Great Plains eEnterprise)	acct. recvble., cust. account info., landfill trans. & billing	Moderate		#2327 IT Audit (2003) & #2524 1st Follow-Up (2006) & #2626 Final Follow-Up (2007).
14	OC Waste & Recycling	Landfill Fee Collection (Paradigm)	landfill cash receipting and records tonnage info.	Moderate		#2327 IT Audit (2003) & #2524 1st Follow-Up (2006) & #2626 Final Follow-Up (2007).
15	Probation	IPFS (Integrated Probation Financial System)	manages financial obligations of probationers	Moderate	New	Biennial mandated audits (included IT controls) performed by A-C's Internal Audit Unit (2010 for prior system). New system implemented 2011.
16	Treasurer-Tax Collector	JPoint Cashiering System (replaced Netvantage)	cashiering support for counter pymts of property taxes	Moderate		
17	Treasurer-Tax Collector	CUBS Collection System	billing and collection for various departments	Moderate		#2428-B Collection & A/R Audit (2005), 1st Follow Up, 2nd/Final Follow Up (2010).
18	Treasurer-Tax Collector	Remittance Processing System	check scanning & payment posting	Moderate		
19	Treasurer-Tax Collector	Interactive Voice Response	provide prop tax info via phone, allows pymt thru auto system	Moderate	Added	
DOCUMENT IMAGING SYSTEMS						
1	Auditor-Controller	ERMI (Electronic Report Management & Imaging)/OnBase/Monarch	financial, payroll, HR report archiving & depts (see comments)	Moderate		Security assessment by Foundstone (2007); Separate instances used by SSA, Probation, HR, Benefits, ROV, LAFCO, COCO, HCS, Animal Care, and Telephone Services
2	CEO/IT	ERMI (Electronic Report Management & Imaging)/OnBase/Monarch	provide enterprise network architecture	Moderate		Security assessment by Foundstone (2007).
3	District Attorney	DocWarehouse	digital archive of case documentation	Moderate		
4	OC Public Works	EDMS (Electronic Document Management System) - OnBase	manage documents electronically	Moderate		
LAW ENFORCEMENT SYSTEMS						
1	District Attorney	BILL including CMS Web Services (interface)	track metadata of volunteers supplying DNA sample	Moderate		
2	District Attorney	High Tech Crimes	track metadata of electronic equipment evaluated by unit.	Moderate		
3	District Attorney	Evidence Tracking	track metadata of electronic equipment evaluated by unit.	Moderate		
4	District Attorney	Electronic Directions for Complaint	allow police agencies to submit data directly to DA	Moderate		
5	Probation	Penal Code 1210 Violations system	information sharing w/HCA & drug treatment providers	Moderate		
6	Sheriff-Coroner	BMC Remedy AR Systems (22 applications)	property inventory, patrol in/out, evidence, jail supplies	Moderate		
7	Sheriff-Coroner	Computer-Aided Dispatch (CAD)	tracks calls for service and units responding to calls	Moderate		
8	Sheriff-Coroner	ELETE (Enhanced Law Enforcement Telecommunications Emulator)	allows S-C access to state/fed law enforcement data	Moderate		
9	Sheriff-Coroner	Mobile Version 3.6	track & update emergency & non-emerg. calls for svc.	Moderate		
MULTI-DEPARTMENT OR MULTI-FUNCTION/ENTERPRISE SYSTEMS						
1	Auditor-Controller	E-Procurement (Office Max)	online office supplies purchasing	Moderate		Replacement was being evaluated, but project canceled. IAD provided assist in FY 11-12.
2	Auditor-Controller	Online Mileage Claims Processing (SSA, HCA, A-C, CEO)	online approval and tracking of mileage claims	Moderate		
3	Clerk of the Board	ATS (Assessment Tax System) & PTMS (Claim for Refund module)	prop tax assessment appeals tracking & claim for refunds	Moderate		#1141 PTMS Implementation-Controls Assistance (11-12). Continue assistance in FY 12-13.
4	CEO/Finance	Brass	budgeting	Moderate		
5	CEO/Finance	Bidsync	online bidding - solicitations, responses, ss justification	Moderate	Added	
6	CEO/IT	OCid	identity management	Moderate		Security assessment by third party (2009 and 2011).
7	CEO/IT	Secure Email Gateway System	encrypt confidential emails	Moderate		Security assessment by application vendor (2009)
8	CEO/IT	AlertOC (Blackboard Connect)	regional emergency mass notification system	Moderate		
9	HCA/Environmental Health	Envision Connect	tracks field inspections/violations & generates billings	Moderate		HCA performed internal application review (2008).
10	OCCR/Animal Care	Chameleon	animal care operations (kennel, veterinary, licensing)	Moderate		HCA performed internal security review (2005).
11	OCCR/Housing Authority	Housing Pro (HAPPY)	manage section 8 housing assistance	Moderate		#2724 Audit of Housing Assistance Payments Ltd IT coverage (2008).
12	OCCR/Public Library	SIRSI Unicorn/iBistro	patron and material information system	Moderate		Library performed internal review in 2007.
13	OC Public Works	APPS (Automated Permitting and Planning System)	enterprise system for permit processing & accounting	Moderate		
14	OC Public Works/Ag. Commissioner	Weights & Measures	allows field inspectors to track inspection data, billings	Moderate		
15	OC Public Works/Transportation	Fleet Focus (FleetAnywhere)/Flagship Billing	fleet mgmt incl. inventory, maintenance, & billing	Moderate		#2823 Transportation Billing Audit with some Ltd IT coverage of user access (2009).
16	Public Administrator/Public Guardian	ePAGES (Enhanced Public Administrator Guardian Electronic Sys.)	case management and accounting system	Moderate		Canceled replacement system implementation. #2923 OCPACS Implem. Controls Assist (2011).
PERSONNEL & BENEFITS SYSTEMS						
1	Human Resources Department	1992 Defined Benefits	1992 DB plan enrollment and contributions tracking	Moderate		Info in the database is audited annually by Mercer.
2	Human Resources Department	Online Recruitment System (application svc provider NeoGov)	on-line job application management	Moderate		
3	Human Resources Department	Personnel Data Warehouse	provides info. on HR transactions and summaries	Moderate		
TREASURY MANAGEMENT SYSTEMS						
1	Treasurer-Tax Collector	Bloomberg	on-line securities trading	Moderate		Ltd review of IT controls - mandated audit performed by A-C's Internal Audit Unit (2011).
2	Treasurer-Tax Collector	Fund Accounting	fund accounting reconciliation	Moderate		Ltd review of IT controls - mandated audit performed by A-C's Internal Audit Unit (2011).
VOTING & RELATED SYSTEMS						
1	Registrar of Voters	Pitney Bowes Inserter/Sorter	processes absentee ballots	Moderate		
2	Registrar of Voters	EIMS (Election Information Management System)	voter registration info, election data, precinct info	Moderate		
3	Registrar of Voters	Hart Personal Voting System	vote casting and tabulation	Moderate		Audited & certified by the State (2007).
4	Registrar of Voters	NetFile Electronic Filing System	track political campaign financial disclosures	Moderate		
5	Registrar of Voters	Maptitude	GIS for precinct and district boundaries	Moderate		
OTHER/OPERATIONAL SYSTEMS						
1	Child Support Services	Internet On-Line Forms	allows clients to apply for child support services	Moderate		
2	Clerk-Recorder	ClerkDocs	process various registrations	Moderate		
3	Clerk-Recorder	VitalDocs	issue certificates (birth, death, marriage)	Moderate		
4	Clerk-Recorder	SECURE Electronic Recording	electronic recording of real property documents	Moderate		
5	Clerk-Recorder	Grantor/Grantee	maintain public records for real property	Moderate		
6	Clerk-Recorder	EFBN (E-Fictitious Business Name)	business name database and public search	Moderate		
7	HCA	COR (Custodian of Records)	tracks requests for medical and mental health records	Moderate		
8	HCA/Behavioral Health/Correctional Hlth	Digital Radiology System	take and process X-rays	Moderate		
9	HCA/Behavioral Health/Mental Health	Caminar	monitor full service provider (FSP) data	Moderate		
10	HCA/Behavioral Health/Mental Health	Birth & Death Registration System	records all births and deaths in county	Moderate		
11	HCA/Emergency Medical Services	EMS Data System	patient data repository for OC emergency svc. providers	Moderate		
12	HCA/Environmental Health	Chemical Inventory System (Portal)	add'l module of Envision for chemical inventory	Moderate		
13	HCA/Medical Services	ACCTivate Inventory Management System	inventory disaster supplies and equipment	Moderate		
14	HCA/Public Health	Employee Health Data System (EHDS)	employee health and case management & billing module	Moderate		
15	HCA/Public Health	Public Health Digital Radiology System	digital X-ray system	Moderate		
16	John Wayne Airport/Facilities	Ccure (Softwarehouse)	monitor entrance/exits of all secured access areas	Moderate		
17	John Wayne Airport/Facilities	Pelco Endura (CCTV = Closed Circuit TV System)	controls CCTV system & interfaces w/Ccure system	Moderate		
18	John Wayne Airport/Facilities	CUPPS (Common Use Passenger Processing System)	Airline ticketing, baggage ticketing, passenger mgmt	Moderate	New	
19	OCCR	Contract Management System (CMS)	manage invoices and reference CAPS+ data	Moderate		
20	OCCR/OC Community Services	SAMS 2000 (Senior Access Management System)	records services provided & funds used by contractors	Moderate		

21	OCCR/OC Community Services	VetProWeb	track veteran claims & report to CA Veteran's Affairs	Moderate		
22	OCCR/OC Parks	Orange County Parks Permits (OCPD)	manage public permit data	Moderate		
23	OCCR/OC Parks	Project Portal	project management web application	Moderate		
24	OC Public Works/Engineering	Subdivision Database System	allows staff to manage reports on parcel map records	Moderate		
25	OC Public Works/Engineering	Road Project/Grant Tracking Database	maintain and track project, grant, invoice data	Moderate		
26	OC Public Works/Facility Operations	FM1 (Facilities Management)	manage maintenance work orders & billing countywide	Moderate		
27	OC Public Works/Permits	Transportation Permit Systems	allows staff to manage transportation permits	Moderate		
28	OC Public Works/Public Works	MaintStar (operations & maintenance)	track work requests for streets, sidewalk, Flood Control	Moderate		
29	Probation	VisionCad (VisionAir Computer-Aided Dispatch)	tracks personnel in field for safety/accountability	Moderate		
30	Probation	Kiosk Reporting	low risk case probationer self-reporting	Moderate		
31	Social Services Agency	Assessment Intervention and Management System (AIM)	provides mgmt/printing of mandated Adult Abuse reports	Moderate		Security assessment by Foundstone (2007).
LOWER RISK SYSTEMS						
1	Auditor-Controller	OC Employee Portal - Pay Stub	allows employee viewing of biweekly payroll pay stubs	Low		
2	Auditor-Controller	Training Partner	on-line tracking of employee training classes	Low		
3	Child Support Services/TACS	Call Log - Front Page	capture call information	Low		
4	Child Support Services/TACS	Higherground Call Recording System	record phone conv. between call center and customer	Low		
5	Child Support Services	Timeline Tracking Tool	captures case date/time information	Low		
6	Child Support Services	Help Desk Database	database to enter and track help desk tickets	Low		
7	Child Support Services	Intranet Content Management	update content on CSS websites	Low		
8	Child Support Services	Public Service Center Automated Check-in System (PACS)	check-in system to monitor wait & interview times	Low		
9	Child Support Services	Security Master Database	database used to display user access levels	Low		
10	Child Support Services	Facilities Request Center	facility maintenance tracking	Low		
11	Child Support Services	Issue Tracking Tool	tracks reported issues	Low		
12	Child Support Services	Enterprise Customer Service Solution (ECSS)	manage call center operators	Low		
13	Child Support Services	Consolidated Calendaring System	shared calendar for Courts & CSS, reporting and stats	Low		
14	Child Support Services	Trust Fund Memo Tool	manage call center operators	Low		
15	Child Support Services	HR Tracking Tool	manage employee relations, leaves, & workers comp	Low		
16	Child Support Services	Employer Portal	provide document trsfer between case mgmt & employers	Low		
17	Clerk of the Board	CAMS (Comprehensive Agenda Mgmt Solution)	board agenda management	Low		Clerk of the Board performed internal review in 2008.
18	Clerk of the Board	Conflict of Interest or Disclosure Docs (COI)	COI forms are scanned & tracked; also public viewing	Low		
19	Clerk of the Board	Boards, Commissions, Committees (BCCs)	track appointments to boards, committees, etc.	Low		
20	Clerk of the Board	Web e-Agenda Search - intranet	agenda items acted upon by BOS can be searched	Low		
21	Clerk of the Board	Claim for Money or Damages and Litigation against County	Collect and share claim data electronically	Low		
22	CEO/Finance	CEO Budget Intranet	budget information pooling application	Low		
23	CEO/Finance	CEO Budget Strategic Financial Plan Intranet	budget information pooling application	Low		
24	CEO/IT	E-Government System (eGov)	provide citizens a common web presence/portal	Low		
25	CEO/IT	Publishing Services Automated Requests (PSAR)	Online ordering system for OC printing requests	Low		
26	District Attorney	Branch Court Services	assist investigators assigned to branch courts	Low		
27	District Attorney	Personnel Threats	tracks threats made against personnel	Low		
28	District Attorney	Juvenile Truancy Tracking	tracks juvenile school absences & creates documents	Low		
29	District Attorney	MCLE (Mandatory Legal Education Credit tracking)	monitors mandatory legal education classes	Low		
30	District Attorney	BlueSlip	Employee time off requests	Low		
31	HCA	Purchasing Web Application	track and report purchases, invoices, payments	Low	New	
32	HCA/Information Technology	TouchPaper	tracks & manages IT help desk tickets	Low		
33	HCA/Public Health	Specimen Tracking	specimen tracking system - historical purposes	Low		
34	Human Resources Department	Online Volunteer Interpreter List	database of county employee interpreters	Low		
35	Human Resources Department	Virtual Rideshare Survey	commuter survey information	Low		
36	Human Resources Department	Virtual Job App	County employee use for job transfer listings	Low		
37	Human Resources Department	Brightline	Online learning system for EEO compliance	Low	Added	
38	Human Resources Department	Localendar	Online calendar tool for County recruitments, outreach	Low	Added	
39	John Wayne Airport/Facilities	Apogee (Siemens)	maintain & monitor HVAC systems	Low		
40	John Wayne Airport/Facilities	Gatekeeper	vehicle monitoring/tracking ground transportation	Low		
41	John Wayne Airport/Facilities	Panelview (Jervis Webb)	monitors baggage system operations, reports problems	Low		
42	John Wayne Airport/Facilities	PropWorks	monitor contracts, leases, FBOs, concessions	Low		
43	John Wayne Airport/Facilities	Vesta (emergency phone system)	manages JWA emergency phone system	Low		
44	John Wayne Airport/Facilities	Computerized Maintenance Management System (CMMS)	track maintenance tasks	Low		
45	John Wayne Airport/Facilities	Unifier	project management system	Low		
46	John Wayne Airport/Facilities	IED Triton	public address system	Low		
47	John Wayne Airport/Facilities	Cummins	central utility plant engine control	Low		
48	John Wayne Airport/Facilities	GE Zenith Loadmaster	utility management	Low		
49	John Wayne Airport/Facilities	DAS 2000 Trace	emissions monitoring	Low		
50	John Wayne Airport/Public Affairs	TAMIS (Tracor Airport Management Info Systems)	monitor airport noise levels (PASSUR & ARIS)	Low		
51	OCCR	Expediter - department wide use	tracks requisition, service request, invoice transmittals	Low		
52	OCCR	Management Status Reports (MSR) - department wide	std reporting system for OC Public Works projects	Low		
53	OCCR	Financial Management System (FMS)	budget data entry, creates summary reports (web)	Low	New	
54	OCCR/OC Community Services	Refer (Office on Aging Information & Referral)	provides and tracks resource information for seniors	Low		
55	OCCR/OC Community Services	TASKE/MYTEL	Call center reader board and statistical analysis	Low		
56	OCCR/OC Parks	eBoard	electronic in/out board	Low		
57	OCCR/OC Parks	OSO (Overage/Shortage Online Reporting System)	cash overage/shortage tracking for park cashiers	Low		
58	OC Public Works	Expediter II	tracks requisition, service request, invoice transmittals	Low		
59	OC Public Works	Management Status Reports (MSR) - department wide	std reporting system for OC Public Works projects	Low		
60	OC Public Works	Budget Forms Automation	tracks proposed budgets, creates summary reports	Low		
61	OC Public Works	OC Fleet Vehicle Request System - service module	allow users to check service status of county vehicles	Low		
62	OC Public Works	Training Partners	track and schedule training classes for staff	Low		
63	OC Public Works	Record Center Database System	maintain and track records data and storage requests	Low		
64	OC Public Works	Customer Care Tracking System	track complaints, suggestions, etc. from constituents	Low		

65	OC Public Works	Road Assignment Tracking System	track Road Division projects/assignments	Low		
66	OC Public Works	Footprints	end users create service requests	Low		
67	OC Public Works	ePAC (Personnel Action Card) System	produce, route and approve PAC info	Low		
68	OC Public Works	Business Card	print business cards for OCPW staff	Low		
69	OC Public Works/OC Planning	Customer Care Database	track customer inquiries	Low		
70	OC Public Works	Regulatory Permit System	manage regulatory permits	Low		
71	OC Public Works	County Property Permits (CPP/TUF)	replaced by APPS; used for historical purposes only	Low		
72	OC Public Works/Watershed	NPDES (National Pollution Discharge Elimination System)	state mandated reporting system	Low		
73	OC Public Works	Job Labor Database	query and report on job labor data from CAPS+	Low	New	
74	OC Public Works	Balanced Score Card	enter and update key performance indicator information	Low	New	
75	OC Public Works	Budget Monitoring and Projection System	enter projected budget data & generate reports	Low	New	
76	OC Public Works	Incident Communication System	notify management/staff of situations warranting attention	Low	New	
77	OC Public Works/OC Engineering	Service Request	O&M field staff enter issues, store GPS coordinates	Low	New	
78	OC Public Works	IP Phone Billing	report on data from VOIP infrastructure & build reports	Low	New	
79	OC Waste & Recycling	Hauler Website	report on tonnage data by hauler by city	Low	New	
80	OC Waste & Recycling	Integrated Strategic Planning Tool (ISPT)	create electronic purchase requisitions; budget monitoring	Low	New	
81	Probation	Juvenile Hall Staff Scheduling	staff scheduling system for institutions/camps	Low		
82	Registrar of Voters	IVR (Interactive Voice Response System)	voting information for public inquiry	Low		
83	Registrar of Voters	Registrar of Voters Enterprise Resource (ROVER)	purchasing approval system	Low		
84	Registrar of Voters	Campaign File Disclosure System	track political campaign financial disclosures-historical only	Low		
85	Registrar of Voters	Poll Worker Pass Website	provide info (polling sites, training, etc.) to poll workers	Low		
86	Treasurer- Tax Collector	Automatic Call Distributor - Customer Interaction Center	manage calls to T-TC collections	Low		
DISCONTINUED SYSTEMS - ALL						
1	Human Resources Department	Employee Benefits Data Warehouse	provides info. on employee benefit deductions			
2	John Wayne Airport/Facilities	FIDS/BIDS (Flight & Baggage Information System)	arrival & departure information display for the public			
3	OC Dana Point Harbor	Spherix	cash register to collect fees			
4	OCCR	BFASTER	tracks proposed budgets, creates summary reports (web)			
5	OC Public Works	Purchasing Contract Website	allow buyers to post solicitation documents			
6	Probation	PFS (Probation Financial System)	manages financial obligations of probationers			
7	Probation	CABS (Computerized Arrest & Booking System)	store photos of all probationers			
NON-CRITICAL OR OTHER SYSTEMS REMOVED - ALL						
1	HCA	Purchasing (Legacy Tracking System)	track and report purchases, payments, assets			

15	Higher Risk Systems
113	Moderate Risk Systems
86	Lower Risk Systems
214	Total Systems

204	Systems Last Year
(7)	Systems Discontinued
(1)	Systems Removed (non-critical)
18	New or Added Systems
214	Total Systems