



# Orange County Auditor-Controller Internal Audit



Internal Control Audit:  
Probation Department - Payroll

For the Year Ended  
December 31, 2016

Audit Number 1630  
Report Date: August 31, 2017



O R A N G E C O U N T Y  
**AUDITOR-CONTROLLER**  
I N T E R N A L A U D I T

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**Orange County Auditor-Controller**

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**ERIC H. WOOLERY, CPA**  
AUDITOR-CONTROLLER



**Transmittal Letter**

**Audit No. 1630**

**August 31, 2017**

**TO:** Steven J. Sentman, Chief Probation Officer  
Probation Department

**SUBJECT:** Internal Control Audit:  
Probation Department – Payroll

We have completed our audit of internal controls over payroll in the Probation Department (Probation) for the year ended December 31, 2016. Our final report is attached for your review.

I submit an **Audit Status Report** quarterly to the Audit Oversight Committee (AOC) and the Board of Supervisors (BOS) where I detail any critical and significant audit findings released in reports during the prior quarter and the implementation status of audit recommendations as disclosed by our Follow-Up Audits. Accordingly, the results of this audit will be included in a future status report to the AOC and BOS.

Additionally, we will request your department to complete a **Customer Survey** of Audit Services. You will receive the survey shortly after the distribution of our final report.

A handwritten signature in blue ink, appearing to read "Toni Smart".

Toni Smart, CPA, Director  
Auditor-Controller Internal Audit Division

**Attachments**

Other recipients of this report:

- Members, Board of Supervisors
- Members, Audit Oversight Committee
- Eric Woolery, Auditor-Controller
- Frank Kim, County Executive Officer
- Bryan Prieto, Chief Deputy Probation Officer
- Dana Schultz, Director, Administrative & Fiscal Division, Probation
- Jon Humann, Accounting & Financial Unit Manager, Probation
- Armond Nazaar, Accounting Manager, Probation
- Lisa Dinh, Payroll Supervisor, Probation
- Phillip Daigneau, Director of Information Technology, Auditor-Controller
- Foreperson, Grand Jury
- Robin Stieler, Clerk of the Board of Supervisors
- Macias Gini & O'Connell LLP, County External Auditor



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Probation Department – Payroll  
Audit No. 1630*

For the Year Ended December 31, 2016

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# Internal Auditor's Report

**Audit No. 1630**

**August 31, 2017**

**TO:** Steven J. Sentman, Chief Probation Officer  
Probation Department

**FROM:** Toni Smart, CPA, Director  
Auditor-Controller Internal Audit Division

**SUBJECT:** Internal Control Audit:  
Probation Department – Payroll

## **OBJECTIVES**

We have completed our audit of internal controls over payroll in the Probation Department (Probation) for the year ended December 31, 2016. We performed this audit in accordance with the FY 2016-17 Audit Plan and Risk Assessment approved by the Audit Oversight Committee and Board of Supervisors. Our audit was conducted in conformance with the International Standards of the Professional Practice of Internal Auditing prescribed by the Institute of Internal Auditors. Our audit objectives were to ensure:

1. Payroll is processed completely, accurately, timely, and in accordance with department/agency procedures and management's authorization.
2. Changes to payroll are appropriate, approved, and supported.
3. Premium pay is properly supported, approved, and accurately calculated.
4. Business processes are efficient and effective as related to the payroll process.

## **RESULTS**

**Objective #1:** We found that controls and processes are in place to ensure that payroll is processed completely, accurately, timely, and in accordance with department procedures and management's authorization; however, we identified **two (2) Control Findings** regarding supervisory review and retention of payroll reports and periodic reviews of payroll permissions in the Auditor-Controller's Virtual Timesheet Interface (VTI) system.

**Objective #2:** We found that controls and processes are in place to ensure that changes to payroll are appropriate, approved, and supported.

**Objective #3:** We found that premium pay was properly supported, approved, and accurately calculated.

**Objective #4:** Business processes are efficient and effective; however, we identified **(1) Control Finding** for utilizing the VTI *Timecard Audit Report* to monitor for unauthorized changes to payroll; and **one (1) Efficiency/Effectiveness Finding** regarding manual computations of overtime and straight overtime.



# Internal Auditor's Report

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## BACKGROUND

The mission of Probation is "as a public safety agency, the Orange County Probation Department serves the community using efficient and research supported corrections practices to: Reduce Crime, Assist the Courts in Managing Offenders, Promote Lawful and Productive Lifestyles, and Assist Victims." Probation is a criminal justice agency that has provided community protection to the residents of Orange County since 1909. As part of the County's continuum of criminal justice services, Probation's primary focus is on adult and juvenile offenders who are charged with or convicted of crimes.

Probation consists of approximately 1,200 employees. The Payroll section within the Accounting & Financial Unit is responsible for processing payroll. Payroll is processed on a bi-weekly basis using the Auditor-Controller's Virtual Timesheet Interface (VTI) system. VTI is an automated timekeeping and reporting system supported by Auditor-Controller/Information Technology and used by nearly all County departments/agencies. VTI records hours and interfaces with CAPS+ every two weeks to compute actual payroll amounts and for issuance of payroll.

During the audit period, total gross pay for Probation employees was approximately **\$136 million**.

### Prior Audit Coverage

An Internal Control Review of Probation Department Bi-Weekly Payroll Process, Audit No. 2725, for the period July 1, 2006 through June 30, 2007, was issued on January 23, 2008. A Final Close-Out First Follow-Up Audit, Audit No. 2829-B, was issued on September 5, 2008.

## SCOPE AND METHODOLOGY

Our audit scope was limited to internal controls and processes over payroll for the year ended December 31, 2016. Our methodology included inquiry, auditor observation, and examination and testing of relevant documentation.

### Scope Exclusions

Our audit scope did not include payroll processes and calculations related to withholdings, check printing, or payroll distribution. We did not audit any activities in Auditor-Controller (A-C) Payroll. While we reviewed certain information technology controls, we did not perform an application audit of VTI.

## FOLLOW-UP PROCESS

Please note we have a structured and rigorous **Follow-Up Audit** process in response to recommendations and suggestions made by the Audit Oversight Committee (AOC) and the Board of Supervisors (BOS). Our **First Follow-Up Audit** will generally begin at six months from the official release of the report. A copy of all our Follow-Up Audit reports is provided to the BOS as well as to all those individuals indicated on our standard routing distribution list.

The AOC and BOS expect that audit recommendations will typically be implemented within six months and often sooner for significant and higher risk issues. Our **Second Follow-Up Audit** will generally begin at six months from the release of the first Follow-Up Audit report, by which time **all** audit recommendations are expected to be addressed and implemented. We bring to the AOC's attention any audit recommendations we find still not implemented or mitigated after the second Follow-Up Audit. Such open issues will appear on the AOC agenda at their next scheduled meeting for discussion.



# Internal Auditor's Report

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We have attached a **Follow-Up Audit Report Form**. Your department should complete this template as our audit recommendations are implemented. When we perform our first Follow-Up Audit approximately six months from the date of this report, we will need to obtain the completed form to facilitate our review.

## **MANAGEMENT'S RESPONSIBILITY FOR INTERNAL CONTROL**

In accordance with the Auditor-Controller's County Accounting Manual Section S-2 Internal Control Systems: "All County departments/agencies shall maintain effective internal control systems as an integral part of their management practices. This is because management has primary responsibility for establishing and maintaining the internal control system. All levels of management must be involved in assessing and strengthening internal controls." Control systems shall be continuously evaluated by Management and weaknesses, when detected, must be promptly corrected. The criteria for evaluating an entity's internal control structure is the Committee of Sponsoring Organizations (COSO) of the Treadway Commission Internal Control – Integrated Framework. Our Internal Control Audit enhances and complements, but does not substitute for Probation's continuing emphasis on control activities and self-assessment of control risks.

## **Inherent Limitations in Any System of Internal Control**

Because of inherent limitations in any system of internal control, errors or irregularities may nevertheless occur and not be detected. Specific examples of limitations include, but are not limited to, resource constraints, unintentional errors, management override, circumvention by collusion, and poor judgment. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or the degree of compliance with the procedures may deteriorate. Accordingly, our audit would not necessarily disclose all weaknesses in the Probation's operating procedures, accounting practices, and compliance with County policy.

The Auditor-Controller Internal Audit Division is available to partner with your staff so that they can successfully implement or mitigate difficult audit recommendations.

## **ACKNOWLEDGEMENT**

We appreciate the courtesy extended to us by the personnel of Probation during our audit. If you have any questions regarding our audit, please contact me directly at (714) 834-5442, or Scott Suzuki, Assistant Director, at (714) 834-5509.



# Detailed Findings, Recommendations, and Management Responses

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## Business Process and Internal Control Strengths

We found payroll was processed completely, accurately, timely and in accordance with department procedures and management's authorization. No errors or exceptions to payroll were noted in testing. Process and internal control strengths noted during our audit include:

- ✓ Payroll staff is knowledgeable of the payroll process.
- ✓ Additions, deletions, and changes to payroll are approved and supported.
- ✓ Premium pay is properly authorized per department procedures.
- ✓ The Payroll clerk and Payroll supervisors are granted appropriate access in VTI.
- ✓ Personnel, timekeeping, and payroll processing duties are properly segregated.
- ✓ The *Missing Timecards Report* in VTI is run to track missing timecards. A final *Missing Timecards Report* is run to ensure all timecards are submitted prior to final upload to A-C Central Payroll.
- ✓ The *Upload Summary Report* is reviewed prior to final upload that lists the count of all employees from all pay locations and type of pay codes used.
- ✓ The *Errored Timecard Report* in VTI is run throughout the day to account for timecard errors automatically detected by VTI. A final *Errored Timecard Report* is run to ensure all errors are resolved prior to final upload to A-C Central Payroll.
- ✓ The *Hours by Pay Code Report* is reviewed regularly for several pay codes.
- ✓ Reminder e-mails are sent out to supervisors in cases of missing timecards to meet payroll deadlines.
- ✓ Probation follows A-C policies and procedures, as well as internal procedures for processing payroll.
- ✓ New or separating employees have user roles granted or removed in VTI based on notification from Probation Human Resources.
- ✓ Timecard errors are investigated and resolved either by previously submitted documentation or through contact with employee supervisor and written authorization.
- ✓ Employees that pick up checks are required to show ID. Payroll photocopies the employee's ID along with the check, which is kept on file.
- ✓ Undistributed checks are kept in a locked drawer with limited access.





# Detailed Findings, Recommendations, and Management Responses

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The following areas are where we believe payroll processes and controls should be enhanced:

## **Finding No. 1 – Supervisory Review of Certain Payroll Documents Was Not Documented (Control Finding)**

The Payroll Unit has procedures in place to identify and review all employee timecards and ensure all errors are cleared before upload to A-C Payroll; however, we noted that supervisory review of payroll processing and exception reports was not documented to show payroll had been reviewed and approved as discussed below.

Documentation of supervisory review will establish accountability for the reviews performed.

Prior to upload of timecards to A-C Payroll, Payroll Unit staff review the final *Missing Timecards Report* and final *Errored Timecard Report* to account for all missing timecards and to ensure all errors are cleared before upload to A-C Payroll. After upload of VTI to A-C Payroll, the Payroll Unit reviews the *Upload Summary* to verify successful upload. The Payroll Supervisor also reviews the *Hours by Pay Code Report* for various pay codes, such as OT (overtime), WHPAY (working holiday pay), and SOT (straight overtime). We noted the Payroll Supervisor does not initial/sign and date the *Upload Summary* or *Hours by Pay Code Report* to document supervisory review. In addition, the *Upload Summary* is not retained by Probation. Retention of this document will provide accountability for work performed.

### **Recommendation No. 1:**

We recommend Probation ensure reviewed payroll reports are initialed/signed and dated by the Payroll Supervisor and copies of *Upload Summary* reports are retained in accordance with the County's retention policy.

### **Probation Management Response:**

**Concur:** The Probation Department concurs with the recommendation. Probation/Payroll supervisor will initial/sign and date reviewed payroll reports, and copies of Upload Summary reports will be retained in accordance with the County's retention policy. These recommendations will be implemented by July 31, 2017.

## **Finding No. 2 – VTI User Retained Access After Retiring (Control Finding)**

We noted one employee was granted "Payroll Clerk" user access in VTI; however, the employee retired from the County in May 2016 and their access was not removed.

Not updating user roles when employees no longer require access increases the risk of unauthorized access to VTI, which can result in unauthorized changes to payroll and access to sensitive data such as employee information, leave balances, etc.

Upon notification from Internal Audit, Probation removed "Payroll Clerk" access from this employee.

### **Recommendation No. 2:**

We recommend that Probation perform periodic reviews of VTI user access and maintain access to only authorized personnel.



# Detailed Findings, Recommendations, and Management Responses

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## **Probation Management Response:**

**Concur:** The Probation Department concurs with the recommendation. Probation will perform periodic review of VTI user access and update VTI user roles to ensure VTI user access is maintained to only authorized personnel. These recommendations will be implemented by July 31, 2017.

## **Finding No. 3 – Timecard Audit Report Was Not Reviewed (Control Finding)**

The *Timecard Audit Report* was not reviewed by Probation as part of the payroll process.

Without proper review of this report, unauthorized changes to payroll could be made and not detected resulting in misappropriation of County funds.

VTI has the capability to generate a *Timecard Audit Report*, a comprehensive report displaying actions taken or changes made to payroll entries, the person who made the changes, and the date and time of the changes. This report helps departments monitor for unauthorized changes to payroll after the designated supervisor has authorized and submitted the timecards to the Payroll Unit. This detective control was developed as a direct result of unauthorized payroll changes.

The *Timecard Audit Report* is important because VTI has different roles. Payroll staff are generally assigned a “Payroll Clerk” access. “Payroll Clerk” access enables Payroll staff to complete and/or update employee timecards, including the ability to change pay codes (such as changing from Annual Leave to Regular Hours) for absent employees. This access also allows Payroll to make changes and corrections after the designated supervisor has reviewed and authorized the employee’s timecard. Because of this access, these subsequent changes do not require management review or final approval prior to upload to A-C Payroll. As a result, a risk of processing unauthorized changes exists within this user role.

## **Recommendation No. 3:**

We recommend Probation utilize the *Timecard Audit Report* as a tool to monitor unauthorized changes to pay codes.

## **Probation Management Response:**

**Concur:** The Probation Department concurs with the recommendation. Probation/Payroll supervisor will randomly select and review timecards from the Timecard Audit report to assure that changes were authorized and made based on a valid reason. The supervisory review will be focused on changes that affect pay or hours such as Annual Leave, Comp Time and Regular Hours. These recommendations will be implemented by July 31, 2017.

## **Finding No. 4 – Manual Computation of Overtime and Straight Overtime (Efficiency/Effectiveness Finding)**

Overtime (OT) and straight overtime (SOT) are manually calculated on employee timecards. Payroll staff review pay code calculations to ensure accuracy. Any errors found are either fixed on the employee’s timecard or adjusted via payback agreement. The manual calculation of OT and SOT results in additional labor hours spent processing payroll. In addition, calculation errors that are found result in increased timecard adjustments and additional labor hours.



## Detailed Findings, Recommendations, and Management Responses

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Overtime is recorded when 40 regular hours are exceeded in a work week and is paid at the rate of 1 ½ of the employee's salary. Straight overtime is recorded when an employee uses leave within a work week, records over 40 total hours, and is not paid the additional ½ time.

We were informed a modification to VTI has been developed for implementation at other County departments that includes automated OT and SOT calculations. Automating the OT and SOT calculation would save staff hours every pay period. According to A-C Payroll, 100 hours are spent per pay period Countywide by Payroll staff performing these manual calculations, or 2,600 hours per year. At an estimated salary and benefit cost of \$31.75 per hour, this could result in annual savings of approximately \$83,000.

### **Recommendation No. 4:**

We recommend the Auditor-Controller work to implement the VTI modification that allows for automated OT and SOT calculations.

### **Auditor-Controller Management Response:**

**Concur.** ACIT is currently working with the vendor of VTI to automate the SOT/OT calculation process. The plan will be to leverage the Rule Engine build within VTI. The rules will be developed and approved through discussions with the core project team and implemented based on applicable MOUs.

After implementation, County Employees will be trained to only report hours worked. The system will perform analysis, based on the regularly scheduled hours, when the reported time falls during FLSA periods. If any leave has been used, how many hours were worked will be used to determine what time should be paid as straight overtime or overtime (time and a half).

### **Probation Management Response:**

**Concur:** The Probation Department concurs with the recommendation. The Auditor-Controller is in the process of upgrading the VTI application, and OT/SOT automated calculations are included within the project scope. Probation will work with the Auditor-Controller to implement the automated OT/SOT computations.



# Detailed Findings, Recommendations, and Management Responses

## ATTACHMENT A: Report Item Classifications

For purposes of reporting our audit findings and recommendations, we will classify audit report items into three distinct categories:

<b>Critical Control Weaknesses</b>	<b>Significant Control Weaknesses</b>	<b>Control Findings</b>
<p>These are audit findings or a combination of audit findings that represent critical exceptions to the audit objective(s) and/or business goals. Such conditions may involve either actual or potential large dollar errors or be of such a nature as to compromise the department's or County's reputation for integrity. Management is expected to address <b>Critical Control Weaknesses</b> brought to its attention immediately.</p>	<p>These are audit findings or a combination of audit findings that represent a significant deficiency in the design or operation of internal controls. <b>Significant Control Weaknesses</b> require prompt corrective actions.</p>	<p>These are audit findings concerning internal controls, compliance issues, or efficiency/effectiveness issues that require management's corrective action to implement or enhance processes and internal controls. <b>Control Findings</b> are expected to be addressed within our follow-up process of six months, but no later than twelve months.</p>



# Detailed Findings, Recommendations, and Management Responses

## ATTACHMENT B: Probation Department Management Responses



STEVEN J. SENTMAN  
CHIEF PROBATION OFFICER  
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1055 N. MAIN STREET, 5<sup>TH</sup> FLOOR  
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P.O. BOX 10260  
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July 31, 2017

Toni Smart, CPA, Director  
Auditor-Controller Internal Audit  
County of Orange  
12 Civic Center Plaza, Room 200  
Santa Ana, California 92702

ATTENTION: Scott Suzuki, Assistant Director

Dear Scott:

Please see below for our response to the findings identified during your Internal Control Audit of payroll in the County of Orange Probation Department for the year ended December 31, 2016.

**Payroll is processed completely, accurately, timely, and in accordance with department/agency procedures and management's authorization.**

**Finding No. 1** – Supervisory Review of Certain Payroll Documents Was Not Documented (Control Finding)

**Recommendation No. 1:**

We recommend Probation ensure reviewed payroll reports are initialed/signed and dated by the Payroll Supervisor and copies of Upload Summary reports are retained in accordance with the County's retention policy.

**Probation Management Response:**

The Probation Department concurs with the recommendation. Probation/Payroll supervisor will initial/sign and date reviewed payroll reports, and copies of Upload Summary reports will be retained in accordance with the County's retention policy. These recommendations will be implemented by July 31, 2017.

**Changes to payroll are appropriate, approved, and supported.**

**Finding No. 2** – VTI User Retained After Retiring (Control Finding)

**Recommendation No. 2:**

We recommend that Probation perform periodic reviews of VTI user access and maintain access to only authorized personnel.



# Detailed Findings, Recommendations, and Management Responses

## ATTACHMENT B: Probation Department Management Responses (cont.)

Scott Suzuki

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July 31, 2017

**Probation Management Response:**

The Probation Department concurs with the recommendation. Probation will perform periodic review of VTI user access and update VTI user roles to ensure VTI user access is maintained to only authorized personnel. These recommendations will be implemented by July 31, 2017.

**Finding No. 3 – Timecard Audit Report Was Not Reviewed (Control Finding)**

**Recommendation No. 3:**

We recommend Probation utilize the Timecard Audit report as a tool to monitor unauthorized changes to pay codes.

**Probation Management Response:**

The Probation Department concurs with the recommendation. Probation/Payroll supervisor will randomly select and review timecards from the Timecard Audit report to assure that changes were authorized and made based on a valid reason. The supervisory review will be focused on changes that affect pay or hours such as Annual Leave, Comp Time and Regular Hours. These recommendations will be implemented by July 31, 2017.

**Finding No. 4 – Manual Computation of Overtime and Straight Overtime (Efficiency/Effectiveness Finding)**

**Recommendation No. 4:**

We recommend the Auditor-Controller work to implement the VTI modification that allows for automated OT and SOT calculations.

**Probation Management Response:**

The Probation Department concurs with the recommendation. The Auditor-Controller is in the process of upgrading the VTI application, and OT/SOT automated calculations are included within the project scope. Probation will work with the Auditor-Controller to implement the automated OT/SOT computations.



# Detailed Findings, Recommendations, and Management Responses

## ATTACHMENT B: Probation Department Management Responses (cont.)

Scott Suzuki

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July 31, 2017

If there are any questions, concerns or additional follow-up needed to our response, please contact Dana Schultz, Administrative and Fiscal Division Director, at (714) 645-7005.

Steven J. Sentman, Chief Probation Officer

7/31/2017

Dated

Dana Schultz, Director  
Administrative and Fiscal Division, Probation

7/31/17

Dated



# Detailed Findings, Recommendations, and Management Responses

## ATTACHMENT C: Auditor-Controller Management Responses



**ERIC H. WOOLERY, CPA**  
AUDITOR-CONTROLLER



August 24, 2017

**TO:** Toni Smart, Auditor-Controller Internal Audit Division  
**FROM:** Phillip Daigneau, Director Information Technology

**SUBJECT:** Audit No. 1629 / 1630

The Auditor-Controller's Information Technology unit (ACIT) is taking action on the Internal Audit unit's request for information on the manual computation of overtime (OT) and straight overtime (SOT) and how this will be addressed with the Intellitime VTI upgrade. Currently the payroll unit reviews pay code calculation to ensure this accuracy. It's understood that the manual calculation of OT and SOT which is labor intense and present a level of risk which results in additional adjustments and labor hours. The current version of the VTI solution is outdated and doesn't provide an accurate means for these calculations.

The following provides a response to the recommendation contained within the Internal Audit findings in audit 1929 / 1630 by Auditor-Controller Information Technology (ACIT).

**Recommendation**

We recommend the Auditor-Controller work to implement the VTI modification that allows for automated OT and SOT calculations.

**Auditor-Controller Information Technology Management Response:**

**Concur.** ACIT is currently working with the vendor of VTI to automate the SOT/OT calculation process. The plan will be to leverage the Rule Engine build within VTI. The rules will be developed and approved through discussions with the core project team and implemented based on applicable MOUs.

After implementation, County Employees will be trained to only report hours worked. The system will perform analysis, based on the regularly scheduled hours, when the reported time falls during FLSA periods. If any leave has been used, how many hours were worked will be used to determine what time should be paid as straight overtime or overtime (time and a half).

Should you have any questions please contact me directly at (714)834-6277.

CC: Eric Woolery, Auditor-Controller  
Michael Dean, Audit Manager II

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