



# INTERNAL AUDIT DEPARTMENT



## Second & Final Close-Out Follow-Up Internal Control Audit: Probation Department Cal-Cards

As of December 13, 2021

Audit No. 2139-N (Reference 1822-F2)  
Report Date: December 30, 2021

### Recommendation Status

FIRST FOLLOW-UP      SECOND FOLLOW-UP

<b>0</b>	<b>Implemented</b>	<b>3</b>
<b>3</b>	<b>In Process</b>	<b>0</b>
<b>0</b>	<b>Not Implemented</b>	<b>0</b>
<b>0</b>	<b>Closed</b>	<b>0</b>

Second Follow-Up totals represent findings that were  
In Process or Not Implemented at First Follow-Up

## OC Board of Supervisors

CHAIRMAN ANDREW DO  
1st DISTRICT

VICE CHAIRMAN DOUG CHAFFEE  
4th DISTRICT

SUPERVISOR KATRINA FOLEY  
2nd DISTRICT

SUPERVISOR DONALD P. WAGNER  
3rd DISTRICT

SUPERVISOR LISA A. BARTLETT  
5th DISTRICT



## INTERNAL AUDIT DEPARTMENT

---

Audit No. 2139-N  
(Reference 1822-F2)

December 30, 2021

To: Steven J. Sentman  
Chief Probation Officer

From: Aggie Alonso, CPA, CIA, CRMA  
Internal Audit Department Director

Subject: Second & Final Close-Out Follow-Up Internal Control Audit: Probation  
Department Cal-Cards

---

We have completed a follow-up audit of Probation Department's (Probation) Cal-Cards process as of December 13, 2021, original Audit No. 1822, dated March 24, 2020. Details of our results immediately follow this letter. Additional information including background and our scope is included in Appendix A.

Our second follow-up audit concluded Probation implemented the three (3) recommendations from the original audit. Because all recommendations were implemented, this report represents the final close-out of the original audit.

We appreciate the assistance extended to us by Probation personnel during our follow-up audit. If you have any questions, please contact me at 714.834.5442 or Assistant Director Scott Suzuki at 714.834.5509.

### Attachments

#### Other recipients of this report:

- Members, Board of Supervisors
- Members, Audit Oversight Committee
- County Executive Office Distribution
- Probation Department Distribution
- Robin Stieler, Clerk of the Board of Supervisors
- Foreperson, Grand Jury
- Eide Bailly LLP, County External Auditor

# INTERNAL AUDIT DEPARTMENT

## RESULTS

<b>FINDING NO. 1</b>	<b>Internal Policy and Procedures</b>
<b>CATEGORY</b>	<b>Control Finding</b>
<b>RECOMMENDATION</b>	Probation management establish internal policy and procedures regarding Cal-Card purchases.
<b>CURRENT STATUS</b>	<b>Implemented.</b> Probation established policy and procedures for the requisitioning process, differences between P-Card and T-Card purchases and processes, and the Cal-Card reconciliation process. The policy was approved in March 2021 and training was provided at a May 2021 Purchasing staff meeting.  Based on the actions taken by Probation, we consider this recommendation implemented.

<b>FINDING NO. 2</b>	<b>Cal-Card Type</b>
<b>CATEGORY</b>	<b>Control Finding</b>
<b>RECOMMENDATION</b>	Probation management ensure the appropriate Cal-Card type is used when making purchases.
<b>CURRENT STATUS</b>	<b>Implemented.</b> Probation established policy and procedures for appropriate use of the P-Card and T-Card. In May 2021, Purchasing staff attended a Cal-Card training presentation including an overview of appropriate card usage. In addition, there was no evidence of incorrect card type usage in the July 2021 transaction listings for both P-Card and T-Card.  Based on the actions taken by Probation, we consider this recommendation implemented.

<b>FINDING NO. 3</b>	<b>Manual Travel Requisitions</b>
<b>CATEGORY</b>	<b>Control Finding</b>
<b>RECOMMENDATION</b>	Probation management ensure the implementation of OC Expediter for travel requisitions.



# INTERNAL AUDIT DEPARTMENT

---

**CURRENT STATUS**

**Implemented.** Probation implemented the OC Expediter system for travel/training requisitions. The department plans to conduct staff training in February 2022 and roll out the feature department-wide thereafter.

Based on the actions taken by Probation, we consider this recommendation implemented.

---

**AUDIT TEAM**

Scott Suzuki, CPA, CIA, CISA, CFE	Assistant Director
Michael Dean, CPA, CIA, CISA	Senior Audit Manager
Gianne Morgan, CIA, CISA	Audit Manager
Gabriela Cabrera	Senior Auditor
Mari Elias, DPA	Administrative Services Manager

---



## APPENDIX A: ADDITIONAL INFORMATION

<b>SCOPE</b>	Our follow-up audit was limited to reviewing actions taken by Probation Department as of December 13, 2021 to implement the three (3) recommendations in process at the time of our first follow-up Audit No. 1939-M, dated January 20, 2021.
<b>BACKGROUND</b>	The original audit evaluated operational effectiveness of internal control over the Cal-Card process. The first follow-up audit concluded Probation was in process of implementing the three (3) recommendations.



# INTERNAL AUDIT DEPARTMENT

## APPENDIX B: FOLLOW-UP AUDIT IMPLEMENTATION STATUS

Implemented	In Process	Not Implemented	Closed
The department has implemented our recommendation in all respects as verified by the follow-up audit. No further follow-up is required.	The department is in the process of implementing our recommendation. Additional follow-up may be required.	The department has taken no action to implement our recommendation. Additional follow-up may be required.	Circumstances have changed surrounding our original finding/ recommendation that: (1) make it no longer applicable or (2) the department has implemented and will only implement a portion of our recommendation. No further follow-up is required.

