



INTERNAL AUDIT DEPARTMENT



Annual Risk Assessment & Audit Plan For Fiscal Year 2019-20

Audit No. 1801
Report Date: May 20, 2019

OC Board of Supervisors

Chairwoman Lisa A. Bartlett
5th District

Vice Chair Michelle Steel
2nd District

Supervisor Andrew Do
1st District

Supervisor Donald P. Wagner
3rd District

Supervisor Doug Chaffee
4th District



INTERNAL AUDIT DEPARTMENT

Audit No. 1801

May 20, 2019

To: Chairwoman Lisa A. Bartlett, Supervisor, 5th District
 Vice Chair Michelle Steel, Supervisor, 2nd District
 Supervisor Andrew Do, 1st District
 Supervisor Donald P. Wagner, 3rd District
 Supervisor Doug Chaffee, 4th District
 Members, Audit Oversight Committee

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

Subject: Annual Risk Assessment & Audit Plan for Fiscal Year 2019-20

Attached for your review and approval is our Fiscal Year 2019-20 Annual Risk Assessment and Audit Plan, which was approved by the Audit Oversight Committee on May 9, 2019. On an annual basis, we perform a Countywide Risk Assessment which we use to develop our Audit Plan. The Risk Assessment, coupled with the Audit Plan, provides for a systematic approach for evaluating the effectiveness of internal controls and the efficiency of County business operations. For Fiscal Year 2019-20, we identified a total of 19 high risk areas in 13 County departments as follows:

DEPARTMENT	NUMBER OF HIGH RISK AREAS	HIGH RISK AREA
1. Assessor	1	Information Technology
2. Auditor-Controller	1	Fiduciary and Special Revenue Funds
3. Clerk of the Board	1	Information Technology
4. CEO/OC Information Technology	1	Purchasing and Contracts
5. District Attorney-Public Administrator	1	Revolving Funds
6. Health Care Agency/Public Guardian	4	Fee-Generated Revenue Fiduciary and Special Revenue Funds Information Technology Purchasing and Contracts
7. John Wayne Airport	1	Information Technology
8. OC Public Works	2	Payroll Purchasing and Contracts
9. Probation Department	1	Cal-Cards
10. Public Defender	1	Information Technology
11. Sheriff-Coroner	3	Cash Receipts and Accounts Receivable Purchasing and Contracts Revolving Funds
12. Social Services Agency	1	Fiduciary and Special Revenue Funds
13. Treasurer-Tax Collector	1	Cash Receipts and Accounts Receivable
TOTAL HIGH RISK AREAS	19	

Internal Audit Department Mission

Our mission is to provide highly reliable, independent, objective evaluations, and business and financial consulting services to the Board of Supervisors and County management to assist them with their important business and financial decisions.

Due to limited staffing resources, our Audit Plan only includes audits addressing 16 of the high risk areas. In the event that hours become available in Fiscal Year 2019-20, we will incorporate the remaining three high risk areas into the Audit Plan. The remaining high-risk audits that have not been incorporated by the end of Fiscal Year 2019-20, will be included in our Fiscal Year 2020-21 Audit Plan.

We look forward to a successful year of providing professional, reliable, and objective audit and advisory services to the Board of Supervisors, County Executive Office, and County departments. If you have any questions, please contact me at 714.834.5442 or Assistant Director Scott Suzuki at 714.834.5509.

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EXECUTIVE SUMMARY

INTRODUCTION

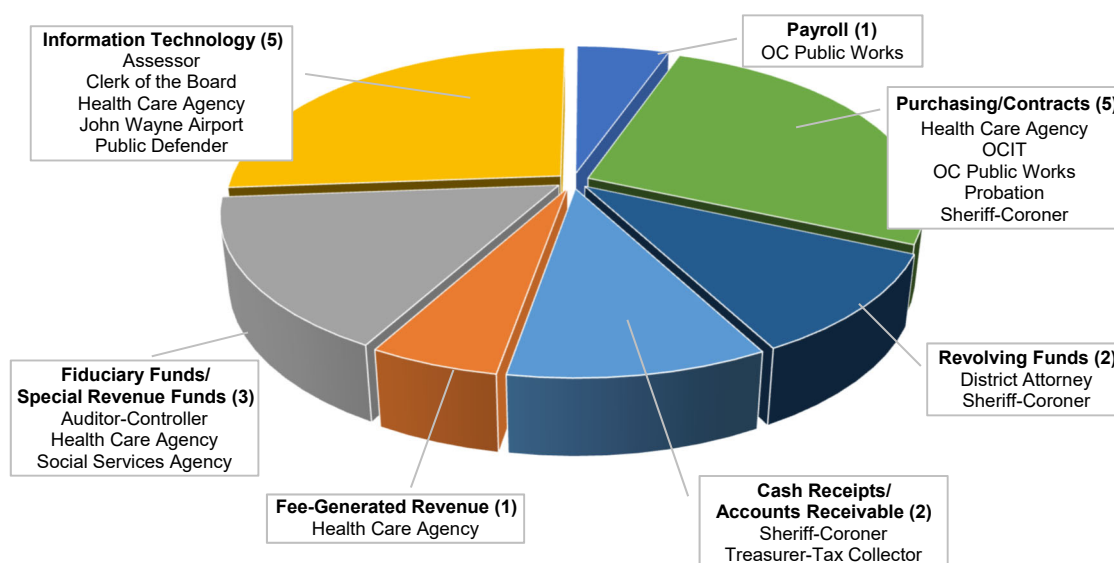
The mission of the Internal Audit Department is to provide highly reliable, independent, objective evaluations, and business and financial consulting services to the Board of Supervisors (Board) and County management to assist them with their important business and financial decisions.

We support and assist the Board and County management in the realization of their business goals and objectives. Our contribution to this effort is testing and reporting on the effectiveness of their internal control systems and processes as these relate to safeguarding the County's assets and resources, reasonable and prudent financial stewardship, accurate recording and reporting, and achieving the County's goals and objectives.

The Internal Audit Department utilizes professional standards for the development of the Audit Plan. 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. Our methodology is to perform focused audits that address the most critical areas of operations and to provide a quick turnaround time to the department. We strive to minimize the disruption to department operations through this approach.

We completed a risk assessment to identify and measure risk and prioritize potential audits for the Audit Plan. We are committed to auditing business activities/processes identified as high risk. Our approach is to provide coverage of the most critical/sensitive aspects of the activity identified. We may make exceptions to this approach when there are carryover audits from the prior year, where there has been recent audit coverage, or if our professional judgment determines otherwise.

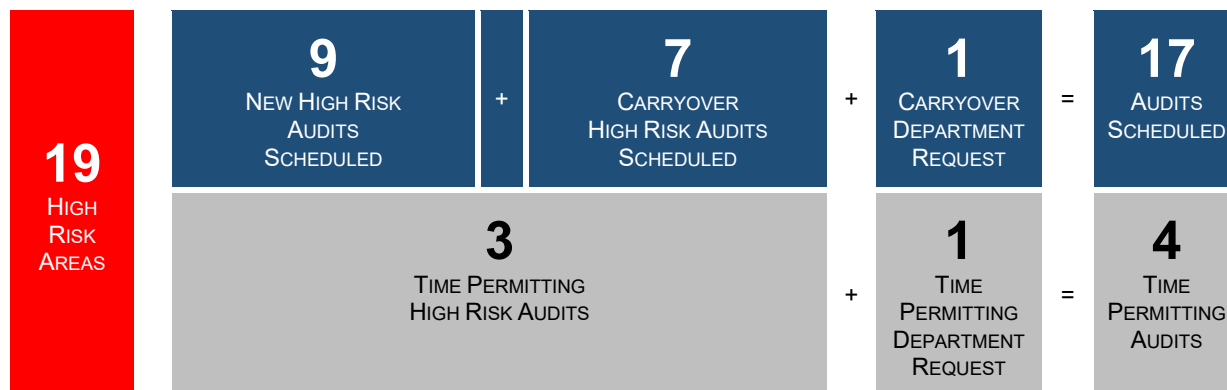
Our Fiscal Year 2019-20 Risk Assessment identified 19 high risk areas in 13 County departments as illustrated in the chart below.



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RESULTS

Our Fiscal Year 2019-20 Audit Plan includes 17 total audits, nine of which are new audits and eight (seven high risk + one department request) are carried over from Fiscal Year 2018-19.



Total Audits in Plan = 21

Due to limited staffing resources, our Audit Plan only includes audits addressing 16 (nine new high risk audits + seven high risk audits carried over from Fiscal Year 2018-19) of the 19 high risk areas. In the event that hours become available in Fiscal Year 2019-20, we will incorporate the remaining three high risk areas and the one department requested audit into the Audit Plan (time permitting audits). Any audits that have not been incorporated by the end of Fiscal Year 2019-20 will be included in our Fiscal Year 2020-21 Audit Plan.

RISK ASSESSMENT

GENERAL RISK ASSESSMENT

The Internal Audit Department performed a general risk assessment that included discussion with members of the Board, the County Executive Office, and department executive management regarding risks affecting them. We distributed risk assessment questionnaires for input on risks and areas of audit interest in department business operations. We ranked and tabulated the results to develop a risk-based Audit Plan. Because of limited staffing resources, we evaluated all audit requests based on our risk assessment criteria. Special request audits from the Board and department heads were considered for inclusion in the Audit Plan.

We designed our risk-based Audit Plan to address what we considered to be the highest priority areas, while limiting the scope of work to what could realistically be accomplished with available staff resources. Our risk ratings were based on current information that fluctuates frequently given the nature, diversity, size, and impact of County operations on the public. Our risk-based assessment is driven by numerous risk factors and is the reason we do not have a firm cycle of audits. The passage of time is not a key factor in allocating audit resources.



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A department with a high risk score indicates the services or functions it is responsible for are a high priority activity because of factors, such as having a large amount of expenditures and/or 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 control is not adequate.

INFORMATION TECHNOLOGY RISK ASSESSMENT

Due to the complexities and widespread use of information technology throughout County operations, a separate IT risk assessment was performed to augment the general risk assessment. The IT risk assessment was conducted with a comprehensive IT survey. We distributed the survey for input on risks and areas of IT audit interest in department's business operations and summarized the results. A risk-ranking value was assigned to each department to illustrate each risk indicator.

A department with a high risk score indicates the services or functions it is responsible for are a high priority activity because of factors such as departments maintaining and managing systems that process sensitive information, on-site server rooms that host critical systems, and/or large number of privileged user access.

As with the general risk assessment, 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 an IT process is being managed ineffectively or that internal control is not adequate. The survey allowed an increased understanding of the department IT environment. The end result was a comprehensive and prioritized risk-based heat map of IT risks for development of the IT component of our Audit Plan.

FY 2019-20 AUDIT PLAN

Our Audit Plan is based on 12,538 productive hours to be provided by seven audit professionals and two supervising audit managers. Audit hours for the director of Internal Audit and assistant director are not included in the above total, while time for the supervising audit managers is adjusted to allow time for administrative duties. Some audits we identified as high risk are listed on the Audit Plan as "time permitting" audits. In the event hours become available, we will begin performing the time permitting audits. Otherwise, these audit areas will remain as high risk and will be included in next year's Audit Plan.

Our Audit Plan is submitted, reviewed, and approved by the Audit Oversight Committee prior to the beginning of each fiscal year. Our audit services are focused on improving internal control in standard business processes/cycles common to all departments with our primary emphasis on financial accounts and transactions. Examples of audits in our Audit Plan include Internal Control Audits and Information Technology Audits. In the table below is a description of these primary service areas, related objectives, and hours allocated to the service area.



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SERVICE	OBJECTIVE	HOURS	%
Internal Control Audits (ICA)	Review departmental operations (effectiveness, efficiency, safeguarding of assets), reporting (internal and external, financial and non-financial), and compliance objectives (laws, regulations, procedures) as related to the 2013 Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control – Integrated Framework.	6,101	49%
Information Technology (IT) Audits	Review IT controls (e.g., general controls over computer operations, physical/logical access, disaster recovery/business continuity, program development, program changes) and provide advisory services for system implementations.	1,729	14%
Board/Contingency Reserve	Hours reserved for special request audits from the Board, position vacancies, and other unforeseen events.	2,408	19%
Other Activities & Administration	Investigate cash losses; provide technical assistance to departments on business, accounting, internal control, compliance, and policy and procedural issues; perform the annual risk assessment; compile and present External Audit Activity Reports to the AOC; compile and present oversight reporting to the AOC and Board; investigate allegations of financial fraud; complete special projects.	2,300	18%
TOTALS		12,538	100%

For each engagement in the Audit Plan, we have listed the department, preliminary audit objectives, and estimated hours to complete the audit. Please refer to Appendix A for more details on the Audit Plan methodology.

The Audit Plan is subject to change for such events where the director of the Internal Audit Department, or Board majority assesses it is warranted to substitute, postpone, or cancel a scheduled audit due to timing, priority, resources, and/or other risk considerations. Such modifications will be noted in the Quarterly Status Reports submitted to the AOC. The acceptance of the Quarterly Status Report by the AOC authorizes any changes noted.

AUDIT	PRELIMINARY AUDIT OBJECTIVES	HOURS
High Risk Audits		
Internal Control Audits	Supervising Audit Manager: Michael Dean, Senior Audit Manager	
1. OCPW Purchasing & Contracts 2. OCSD Purchasing & Contracts	To assess procurement processes (other than human services) to ensure they are in compliance with the Contract Policy Manual.	800
3. HCA Purchasing & Contracts (1819) 4. OCIT Purchasing & Contracts (1624)		800
Carryovers from FY 2018-19		



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AUDIT	PRELIMINARY AUDIT OBJECTIVES	HOURS
High Risk Audits (con't)		
5. HCA Fiduciary Funds & Special Revenue Funds Department Request	To assess internal control over fiduciary or special revenue funds to ensure sources and uses of funds are proper and in compliance with County and departmental policy, procedures, and laws.	400
6. A-C Fiduciary Funds & Special Revenue Funds (1818) 7. SSA Fiduciary Funds & Special Revenue Funds (1823) Carryovers from FY 2018-19		800
8. OCDA Revolving Funds 9. OCSD Revolving Funds		800
10. HCA Fee-Generated Revenue	To assess internal control over fee studies and fee development processes for establishing cost-recovery fees charged to the public.	400
11. OCPW Payroll	To assess internal control over payroll processing to ensure payroll is accurate, authorized, reviewed, and duties are properly segregated.	400
12. T-TC Accounts Receivable (1729) Carryover from FY 2018-19	To assess internal control over accounts receivable to ensure receivable accounts are accurate, valid, properly approved, and recorded.	400
13. Probation Cal-Card (1822) Carryover from FY 2018-19	To assess internal control over Cal-Card usage and compliance with County policy.	200
Information Technology Audits Supervising Audit Manager: Jimmy Nguyen, IT Audit Manager II		
14. PD IT General Controls 15. JWA IT General Control	To assess controls over the IT environment, e.g., computer operations, access to programs and data, program development, and program changes.	800
16. Assessor IT General Controls (1844) Carryover from FY 2018-19		300



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AUDIT	PRELIMINARY AUDIT OBJECTIVES	HOURS
High Risk Audits (con't)		
The following high risk engagements are time permitting audits and will be completed as audit resources become available:		
17. OCSD Cash Receipts	To assess internal control over cash receipts to ensure receipts are safeguarded, deposited, and reconciled with County records.	0
18. HCA IT General Controls 19. COB IT General Controls	To assess controls over the IT environment, e.g., computer operations, access to programs and data, program development, and program changes.	0
Total High Risk Audits		6,100

Department Requested Audits		
20. Probation Mandate Compliance (1841) Carryover from FY 2018-19	To assess compliance with program changes resulting from SB-190 revisions.	200
21. C-R Fee-Generated Revenue Time Permitting Audit	To assess internal control over fee studies and fee development processes for establishing cost-recovery fees charged to the public.	0
Total Department Requested Audits		200

Follow-Up Audits		
Follow-Up Internal Control Audits	Follow-up on management’s implementation of audit recommendations provided in prior audit reports.	900
Follow-Up Information Technology Audits		480
Total Follow-Up Audits		1,380



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AUDIT	PRELIMINARY AUDIT OBJECTIVES	HOURS
Advisory Engagements		
T-TC Quantum Upgrade (1647) Department Request Carryover from FY 2018-19	To advise on System Development Life Cycle (SDLC) internal control including project management, system functionality/integration testing, interfaces, data conversion, documentation & training, segregation of duties, and change management.	50
Property Tax System Implementation (1754) Department Request Carryover from FY 2018-19	To advise on System Development Life Cycle (SDLC) internal control including project management, system functionality/integration testing, interfaces, data conversion, documentation & training, segregation of duties, and change management.	50
Cybersecurity	Participate in Countywide IT and Cybersecurity meetings.	50
Total Advisory Engagements		150

Other Activities & Administration	
Special Projects	800
Annual Risk Assessment & Audit Plan for Fiscal Year 2020-21	400
Financial Fraud Hotline Referrals from County Counsel	200
External Audit Reporting	300
On-Demand Department Advisory Services	200
Board of Supervisors & Audit Oversight Committee Reporting	200
Annual Report	100
Cash Loss Investigations	100
Total Other Activities & Administration	2,300



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Board Requested Audits	1,200
Contingency Reserve	1,208
TOTAL HOURS	12,538

ACKNOWLEDGEMENT

We appreciate the courtesy extended to us by departments that completed our requested surveys and met with Internal Audit Department staff. The information provided by departments was instrumental in preparing our risk assessment.

RISK ASSESSMENT TEAM	Scott Suzuki, CPA, CIA, CISA Michael Dean, CPA, CIA, CISA Jimmy Nguyen, CISA, CFE, CEH Gianne Acosta, CIA Scott Kim, CPA, CISA Zan Zaman, CPA, CIA	Assistant Director Senior Audit Manager IT Audit Manager II Audit Manager IT Audit Manager I Audit Manager
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APPENDIX A: AUDIT PLAN METHODOLOGY

1. DEFINE AUDIT UNIVERSE

There are several approaches to defining an audit universe (all areas subject to risk assessment and audits). We defined the County audit universe as 19 departments excluding the Office of the Performance Auditor, Internal Audit Department, OC Ethics Commission, and Office of Independent Review.

Our audit universe is further defined by nine standard business processes/cycles (see Table 1 below) and information technology common to all departments (except one which applies only to departments with revenue generating lease agreements), with our primary emphasis on financial accounts and transactions. This results in an audit universe consisting of 155 auditable business processes (19 departments, eight business processes/cycles, plus three departments with revenue generating lease agreements).

Table 1. County Audit Universe

BUSINESS PROCESS/CYCLE	DESCRIPTION
1. Cash Receipts & Accounts Receivable \$15 Billion for FY 2016-17	The receipting, recording, transferring, depositing, safeguarding, and reconciling of monies received in departments.
2. Cash Disbursements & Payables \$5.7 Billion for FY 2016-17	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.
3. Fee-Generated Revenue \$841 Million for FY 2016-17	Department 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 for approval.
4. Purchasing & Contracts \$1.2 Billion for FY 2016-17	County-issued purchasing cards, vendor payment review/approval processes, ensuring terms of contracts were met prior to issuing payments, reviewing justification of sole source contracts, and monitoring CPO's oversight responsibilities.
5. Revolving Funds \$5.8 Million for FY 2016-17	Validating compliance with the County Accounting Manual, ensuring revolving cash fund disbursements are proper, approved, monitored, and safeguarded.
6. Payroll \$2.1 Billion for FY 2016-17	Timekeeping practices (VTI time reporting system or in-house developed payroll system), premium and overtime pay practices, payroll unit supervision and payroll reports, Central Payroll's role in processing payroll, and monitoring for unauthorized payroll changes.
7. Fiduciary Funds & Special Revenue Funds \$1.8 Billion for FY 2016-17	Validating the purpose/objectives of fiduciary funds and special revenue funds, ensuring sources and uses of the funds are in accordance with County policy or laws/regulations, and reconciliations are prepared timely/completely to safeguard funds.
8. Information Technology (IT)	IT controls including general controls, application controls, and system development.
9. Revenue Generating Leases \$161 Million for FY 2016-17	Review of records of businesses with revenue generating leases at OCCR, JWA, and OCPW to ensure the correct amount of rent is paid to the County.



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2. APPLY WEIGHTED RISK FACTORS

Our Risk Assessment Schedule for FY 2019-20 (Attachment B) shows the 155 auditable business processes and assigned risk ratings. We consider the following factors in assigning risk levels:

- Financial Activity/Volume (50%). Assessed department financial information for each auditable business process.
- Department 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 or IT.
- Operating Environment (15%). Assessed factors related to changes in the 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, Financial Audits & Mandates, and Information Technology Audits conducted in the last 10 years. Areas with no recent or prior audits are assessed higher risk (see Attachment C).

3. CATEGORIZE RESULTS

Using the above criteria and professional judgment, an overall risk and audit priority level is assigned to each auditable business process as High Priority, Moderate Priority, or Low Priority. The overall risk levels assigned determine the focus of our audit resources and audit priorities.

Priorities of the 155 auditable business processes we identify in our Risk Assessment Schedule for FY 2019-20 (Attachment B) are as follows:

- 19 (12%) are High Priority
- 121 (78%) are Moderate Priority
- 15 (10%) are Low Priority

4. IDENTIFY ENGAGEMENTS AND ALLOCATE AVAILABLE RESOURCES

Our Audit Plan is based on 7,830 available audit hours (12,538 productive hours less 1,500 hours for other activities and administration, 1,200 hours for Board requested audits, 1,208 hours for contingency reserve, and 800 hours for special projects) to be provided by seven audit professionals and two supervising audit managers. We ensure the ratio of gross hours to available audit hours aligns with industry norms. The contingency reserve is for position vacancies and other unforeseen events.

We judgmentally select the highest priority audits that we can realistically address with our existing audit staff resources. Because of budget and staffing constraints, we evaluate all audit requests based on our risk assessment criteria. Audits that cannot be accommodated are noted for future consideration.

Our Follow-Up Audit process ensures that our audit recommendations are implemented satisfactorily. Our First Follow-Up Audit generally begins about six months following the release of an audit report. If necessary, a Second Follow-Up Audit will generally be conducted about six months following the release of the First Follow-Up Audit report.

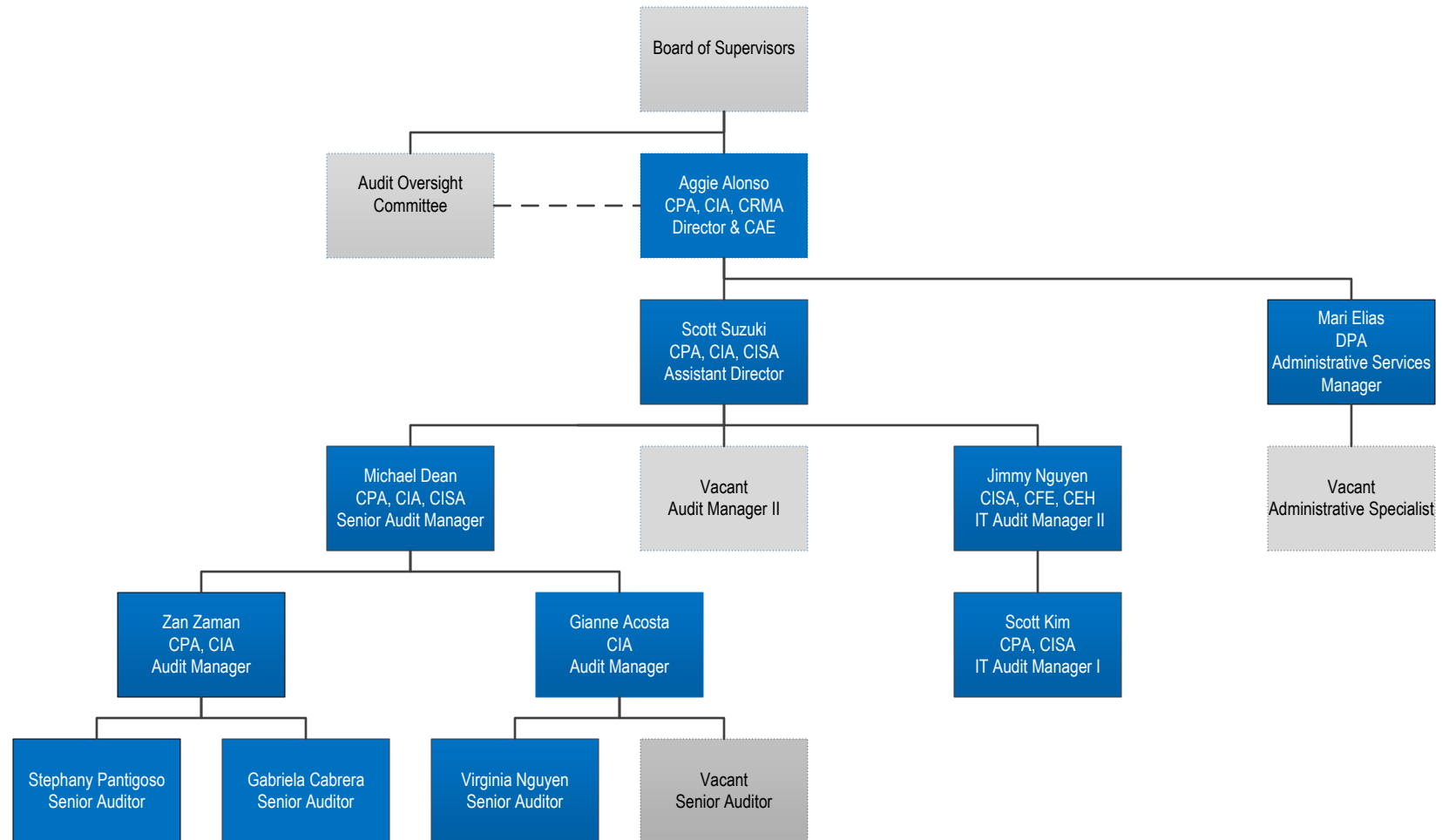


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APPENDIX B: ACRONYMS

Acronym	Definition
A-C	Auditor-Controller
AOC	Audit Oversight Committee
C-R	Clerk-Recorder
CEO	County Executive Office
COB	Clerk of the Board of Supervisors
COCO	County Counsel
CPO	County Procurement Office
CSS	Child Support Services
HCA	Health Care Agency/Public Guardian
JWA	John Wayne Airport
OCCR	OC Community Resources
OCDA	District Attorney-Public Administrator
OCIT	CEO/Information Technology
OCPW	OC Public Works
OCSD	Sheriff-Coroner (Orange County Sheriff's Department)
OCWR	OC Waste & Recycling
PD	Public Defender
ROV	Registrar of Voters
SSA	Social Services Agency
T-TC	Treasurer-Tax Collector





ATTACHMENT B: RISK ASSESSMENT SCHEDULE FOR FISCAL YEAR 2019-20

BUSINESS PROCESS/CYCLE	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-Public Administrator	9. Health Care Agency/Public Guardian	10. John Wayne Airport	11. OC Community Resources	12. OC Public Works	13. OC Waste & Recycling	14. Probation Department	15. Public Defender	16. Registrar of Voters	17. Sheriff-Coroner	18. Social Services Agency	19. Treasurer-Tax Collector	COMMENTS
CASH RECEIPTS & ACCOUNTS RECEIVABLE \$15 billion in FY 2016-17	M	M	M	L	M	L	M	M	M	M	M	M	M	M	M	M	H	M	H	Reflects all cash receipt transactions posted to 8010 Cash Account by the department that processed the transaction. A/R reported as year-end balances.
CASH DISBURSEMENTS & PAYABLES \$5.7 billion in FY 2016-17	L	M	M	L	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	Reflects all cash disbursements including automatic (A/P) disbursements, manual disbursements, and EFT/Wire disbursements.
FEE-GENERATED REVENUE \$841 million in FY 2016-17	M	M	L	M	M	M	M	M	H	M	M	M	M	M	M	M	M	M	M	Reflects revenue from cost-recovery fees (licenses, permits, franchises and charges for services) that are charged to the public and require BOS approval.
PURCHASING & CONTRACTS \$1.2 billion in FY 2016-17	M	M	M	L	M	L	H	M	H	M	M	H	M	H	M	M	H	M	M	Reflects all purchases and contracts processed by departments including purchase orders, price agreements, and negotiated contracts.
REVOLVING FUNDS \$5.8 million in FY 2016-17	M	M	M	M	M	M	M	H	M	M	M	M	M	M	M	L	H	M	M	Reflects the total revolving fund replenishments to all departments.
PAYROLL \$2.1 billion in FY 2016-17	M	M	M	L	M	M	M	M	M	M	M	H	M	M	M	M	M	M	M	Reflects total payroll for our audit population of all departments shown.
FIDUCIARY & SPECIAL REVENUE FUNDS \$1.8 billion in FY 2016-17	M	H	M	L	M	L	M	M	H	M	M	M	M	M	M	L	M	H	M	Reflects year-end balances in Agency Funds and Private Purpose Trust Funds designated for restricted purposes and use.
INFORMATION TECHNOLOGY	H	M	M	H	L	M	M	M	H	H	M	L	L	M	H	M	M	M	M	
REVENUE GENERATING LEASES \$161 million in FY 2016-17	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	M	M	M	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
AUDITS ON FY 2019-20 PLAN See Appendix A for Audit Plan Methodology	IT General Controls (carryover)	Fiduciary/Special Rev (carryover)		IT General Controls (time permitting)	Fee-Generated Rev (department request/time permitting)		OCIT Purchasing/Contracts (carryover)	Revolving Funds	Purchasing/Contracts (carryover) Fiduciary/Special Rev (dept request) Fee-Generated Rev IT General Controls (time permitting)	IT General Controls		Purchasing/Contracts Payroll		Cal Cards (carryover) Mandate Compliance (carryover/department request)	IT General Controls		Purchasing/Contracts Revolving Funds Cash Receipts (time permitting)	Fiduciary/Special Rev (carryover)	Accounts Receivable (carryover)	

High Priority Processes:	19	12%	High-priority audit areas (as determined by risk assessment)
Moderate Priority Processes:	121	78%	Moderate-priority audit areas (as determined by risk assessment)
Low Priority Processes:	15	10%	Low-priority audit areas (as determined by risk assessment)
Total Auditable Business Processes/Cycles:	155		

ATTACHMENT C: SCHEDULE OF 10-YEAR PRIOR AUDIT COVERAGE
For The Period July 2008 through June 2018

Attachment A

	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- Public Administrator	9. Health Care Agency/Public Guardian	10. John Wayne Airport	11. OC Community Resources	12. OC Public Works	13. OC Waste & Recycling	14. Probation Department	15. Public Defender	16. Registrar of Voters	17. Sheriff- Coroner	18. Social Services Agency	19. Treasurer-Tax Collector
CASH RECEIPTS & ACCOUNTS RECEIVABLE		09/10 Comm. Fac. District #2919; CAPS+ Fin. Impl. #2845, 2943, #1249, 1315 & 1415 Quarterly Reconciliation Compliance			2008 South Cty Branch #2723, #1159 Fund 12D		09/10 Comm. Fac. District #2919, #1317 Community Facilities Districts,	09/10 Case Mgmt #2923, #1325 Fiduciary Funds 2006-2016 Annual Grants**	09/10 Case Mgmt #2923, #1325 Fiduciary Funds 10/11 Medical Billing #1018, #1420 Fund 13Y, #1619 Unearned Revenue		#1456 OC Parks Ticket Sales, 15/16 #1578 Animal Care, #1579 Library, #1655 OC Parks, #1619 Unearned Revenue, #1815 OCCR AC Cash Receipts	09/10 Comm. Fac. District #2919, #1619 Unearned Revenue, #1734 Billing	16/17 #1525 Cash Receipts	GPS Programs 2011, FY 15/16 #1567 Juvenile, #1724 Mandate			Inmate Welfare Fund 2011	#1619 Unearned Revenue	2008, 2011, 2014, 2017 Audits of Tax Redemption Officer** 2006 NSF ICR; 1998-March 2007 Qrtly Audits & 2004-2017 Annual TFA, 2008 Interest Apportionment; 2010 Tax Collections; Admin. Budget Practices 2010, Annual Compliance 2010- 2016
CASH DISBURSEMENTS & PAYABLES	16/17 #1626 Travel	09/10 CFD #2919; 10/11 HCA Cash Disb #1025; OCWR #1027; CAPS+ Fin. Impl. #2845, 2943; CAATS - Dup. Pymts. #1041; Ongoing CAATs 2011, #1259, 1315 & 1415 Quarterly Reconciliation Compliance, #1626 Travel, #1811 A-C Claims		16/17 #1626 Travel	#1159 Fund 12D		09/10 Risk Mgmt #2921; 09/10 Comm. Fac. District #2919; #1216 and 1318 OCEA Pension Enhancement , #1316 Retiree Medical, #1317 Community Facilities Districts, #1626 Travel	09/10 Case Mgmt #2923, #1325 Fiduciary Funds 2005-2016 Annual Grants**	09/10 Case Mgmt #2923, 10/11 #1025, #1325 Fiduciary Funds #1420 Fund 13Y, #1728 Mental Health Services Disbursements		#2820 Contracts, OCCR Disbursements 2012	09/10 Comm. Fac. District #2919; 10/11 Fleet Svcs #1028; Fuel Cards #1029, #1223 Disbursements, #1626 Travel	10/11 Cash Disb #1027	GPS Programs 2011, #1323 AB109, 15/16 #1567 Juvenile, #1724 Mandate, #1822 Probation Cal Cards		#1626 Travel	Inmate Welfare Fund 2011, #1626 Travel	#1626 Travel, #1625 CalWorks / Rescare Contract	2007-2017 Qrtly TFA, 2007-2017 Annual TFA, 07/08 ICR Int. Apportionment; 08/09 Wire & EFT Transfers #2821; PTMS Impl. Tax Refunds; 2010 Tax Collections, #1583 Wire Transfers
FEE-GENERATED REVENUE		09/10 Fee Dev #2921		09/10 Fee Dev #2921	#1159 Fund 12D		09/10 Fee Dev #2921, 09/10 Pension Practices #2913, #1627 OC IT Billing		10/11 Fee Dev #1024, #1327 Env. Health Fees		#1222 Fee Dev	2011 Fee Generated revenues, #1820 OCPW FGR	10/11 Fee Dev #1023, #1821 OCWR FGR	18-19 #1841 Probation Compliance SB- 190			16/17 #1632 OCSD Billing of Law Enforcement Services for DPH & JWA		2010 Admin/Budget #2915
PURCHASING & CONTRACTS		16/17 #1522 Procurement					CAPS+ Fin. Implementation #2845, 2943; CAATS - Emp- Vendor Match #1041; 2011, #1521 Procurement, #1624 OC IT Contract Admin #1730 CEO/Real Estate Procurement- Revenue Generating Lease Administration Process #1732 OCIT Capital Assets		10/11 Contract Admin #1030, #1631 Procurement	Tech Asst. on Improvement Plan #1008; Change Orders #1125	#2820 Contracts, 10/11 Boat Slips, #1455 Expediter, #1426 Human Services Contracts	10/11 Fleet Mgmt #1028; Fuel Card Admin. #1029, #1225 Contract Admin., #1455 Expediter	#1334 La Pata Contract, #1455 Expediter				#2768; ICE Contract Admin 2011; City Contracts 2012	#1224 Contract Admin, #1625 CalWorks / Rescare Contract	
REVOLVING FUNDS	Cash Advance Audit 2011, 16/17 #1626 Travel	10/11 Rev. Fund audits - #1053 - Pub. Def. Co.Co.; Cash Advance Audit 2011, #1626 Travel	Cash Advance Audit 2011	Cash Advance Audit 2011	Cash Advance Audit 2011	FY10/11 #1055; Cash Advance Audit 2011	Cash Advance Audit 2011, 16/17 #1626 Travel	Cash Advance Audit 2011	Cash Advance Audit 2011	Cash Advance Audit 2011	Cash Advance Audit 2011, #1578 Animal Care, #1579 Library	Cash Advance Audit 2011, #1626 Travel	Cash Advance Audit 2011	Cash Advance Audit 2011, FY 15/16 #1567 Juvenile, #1822 Probation Cal Cards	FY 110/11 #1053; Cash Advance Audit 2011	Cash Advance Audit 2011, #1626 Travel	Cash Advance Audit 2011, #1626 Travel	Cash Advance Audit 2011; Revolving Funds 2011, #1633 Revolving Funds, #1626 Travel	Cash Advance Audit 2011
PAYROLL		CAPS+ Impl. #2944; CAATS Pay. Direct Dep. #1041, #1350 Payroll						#1629 Payroll	#1350 Payroll CAATS, FY 18-19 #1812 HCA Payroll		FY 18-19 #1813 OCCR Payroll	09/10 Payroll #2925		#1630 Payroll			#1350 Payroll CAATS, 16/17 #1632 OCSD Billing of Law Enforcement Services for DPH & JWA	#1350 Payroll CAATS, FY 18-19 #1814 OCCR Payroll	
FIDUCIARY FUNDS & SPECIAL REVENUE FUNDS		#1259, 1315 & 1415 Quarterly Reconciliation Compliance, #1337 Fiduciary Funds	15/16 #1519		#1159 Fund 12D, 15/16 #1519		09/10 Risk Management #2921; 09/10 Comm. Fac. District #2919, #1317 CFDs, #1519	09/10 Case Mgmt & Fid. Funds #2923, #1325 Fiduciary Funds, 15/16 #1519 & #1523 PA	09/10 Fid. Funds #2923, #1325 Fiduciary Funds #1420 Fund 13Y, 15/16 #1519, 1524 PG		15/16 #1423 DPH, #1519	15/16 #1421 Flood Fund, #1519		#1323 AB109, 15/16 #1519		15/16 #1519	15/16 #1519 & #1520	#1336 Special Revenue Funds	2007-2017 Qtrly TFA & 2005-2017 Annual TFA, 2010- 2016 Annual Compliance Audit, 15/16 #1519
INFORMATION TECHNOLOGY		2010 CAPS+ DB #2948-A 2014 ARA #1357 FY 17/18 ITGC #1741			FY 18/19 #1840 Vital Records Index Access System		2009 CEOIT Contract Admin #2827; 2014 Off- Site Data Backup #1454; 2015 Expediter #1455; 2018 ITGC #1644	2012 ITGC #1143		2015 ITGC #1444		2013 ITGC #1354	2014 Paradigm #1445				2014 ITGC #1353 FY 18/19 ITGC #1845	2011 ITGC #1142 FY 18/19 ITGC #1846	2009 PCI DSS #2946

10-Year Prior Audit Coverage (2008 to June 2018)	5-Year Prior Audit Coverage (2013 to June 2018)	Current/In-Progress Audits	No Audit Coverage Within 10 Years
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