



# INTERNAL AUDIT DEPARTMENT



**Second & Final Close-Out  
Follow-Up Internal Control Audit:  
Countywide Audit of County  
Business Travel & Meeting Policy –  
Social Services Agency**

**As of March 25, 2020**

**Audit No. 1939-R (Reference 1626-I-F2)  
Report Date: April 7, 2020**

## Recommendation Status

**FIRST FOLLOW-UP      SECOND FOLLOW-UP**

<b>5</b>	<b>Implemented</b>	<b>0</b>
<b>1</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>1</b>

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

## OC Board of Supervisors

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FOURTH DISTRICT

SUPERVISOR LISA A. BARTLETT  
FIFTH DISTRICT



## INTERNAL AUDIT DEPARTMENT

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Audit No. 1939-R  
(Reference 1626-I-F2)

April 7, 2020

To: Debra J. Baetz, Director  
Social Services Agency

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

Subject: Second & Final Close-Out Follow-Up Internal Control Audit: Countywide Audit of  
County Business Travel & Meeting Policy – Social Services Agency

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We have completed a follow-up audit of Social Services Agency's (SSA) expenditures governed by the County Business Travel and Meeting Policy as of March 25, 2020, original Audit No. 1626-I, dated September 7, 2018. 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 the one (1) remaining recommendation from the original audit has been closed. Because the recommendation was closed, this report represents the final close-out of the original audit.

We appreciate the assistance extended to us by SSA 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
- CEO Distribution
- Social Services Agency Distribution
- Foreperson, Grand Jury
- Robin Stieler, Clerk of the Board of Supervisors
- Eide Bailly, LLP, County External Auditor

# INTERNAL AUDIT DEPARTMENT

## RESULTS

<b>FINDING NO. 6</b>	<b>Automated Travel Requisitions</b>
<b>CATEGORY</b>	<b>Control Finding</b>
<b>RECOMMENDATION</b>	We recommend SSA implement an automated travel requisition system, such as OC Expediter.
<b>CURRENT STATUS</b>	<p><b>Closed.</b> SSA is continuing to work with OCIT to implement the travel requisition system via OC Expediter. However, SSA and OCIT are experiencing issues with adapting OC Expediter to address confidentiality concerns regarding court-mandated travel. Once SSA and OCIT are able to address the confidentiality concerns, SSA plans to implement OC Expediter. Unfortunately, the COVID-19 incident has placed an unforeseen strain on available County IT resources.</p> <p>Based on the actions taken by SSA, and the fact that SSA can only take limited future action until OCIT is available to further assist with modifications to OC Expediter, we consider this recommendation closed.</p>

<b>AUDIT TEAM</b>	Scott Suzuki, CPA, CIA, CISA, CFE Michael Dean, CPA, CIA, CISA Zan Zaman, CPA, CIA Stephany Pantigoso	Assistant Director Senior Audit Manager Audit Manager Senior Auditor
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## APPENDIX A: ADDITIONAL INFORMATION

<b>SCOPE</b>	Our follow-up audit was limited to reviewing actions taken by SSA as of March 25, 2020 to implement the one (1) remaining recommendation from our First Follow-Up Audit No. 1839-G, dated September 11, 2019.
<b>BACKGROUND</b>	The original audit evaluated operational effectiveness of internal control for expenditures governed by the County Business Travel and Meeting Policy and compliance of expenditures with County policy. The First Follow-Up Audit concluded SSA implemented five (5) recommendations and was in process of implementing one (1) recommendation.



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## 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.

