



INTERNAL AUDITOR'S ANNUAL REPORT

FOR FISCAL YEAR ENDING
JUNE 30, 2013

**DR. PETER HUGHES,
CPA, CIA, CFE**

OC Internal Audit Department
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OCIAD'S Employee Fraud Hotline
(714) 834-3608



A Message from

THE DIRECTOR OF INTERNAL AUDIT



Greetings,

We have had another productive year. We provided audit coverage, presence or services to **17 of 22 (77%) departments and agencies**. We completed **46** audits consisting of **42** financial, internal control, lease, and information technology audits; **1** Control Self-Assessment & Process Improvement Follow-Up; and **3** special request audits directed by the Board of Supervisors (BOS) and Audit Oversight Committee (AOC). We also completed **284** additional audit projects and activities consisting of IT projects; fraud hotline alerts; risk analysis, technical assistance to County departments/agencies, cash losses, and other status and accountability reports to the BOS and AOC.

The **284** audit projects and activities noted above include **40** quarterly and monthly reports to the BOS and AOC and **1** Internal Auditor's Annual Report that gives them critical detailed information to act on in their decision-making process and to enable them to oversee the effectiveness of the Internal Audit Department. Also included are **43** IT Projects consisting of monthly Computer Assisted Auditing Techniques (CAAT) reports of payroll and vendor payments which provides countywide coverage, and internal control assistance provided to new system implementations.

We performed our annual **Risk Assessment** in 22 departments and agencies, 5 Board Offices, and **1** comprehensive, countywide risk assessment for IT resulting in **2** risk assessments. We monitored **16** Cash Losses reported to the Auditor-Controller for consideration in our internal control audits. We provided **3** Technical Assistance Projects to departments/agencies. We received **178** Fraud Hotline allegations and issued **1** Summary Report of Hotline Activities to the BOS and AOC.

This year we completed a demanding Audit Plan that included the Clerk-Recorder's Fund 12D, a Special Revenue Fund containing monies that have a restricted purpose, as specified by Government Code 27361. Use of Fund 12D monies is restricted "...solely to support, maintain, improve, and provide for the full operation for modernized creation, retention, and retrieval of information in each county's system of recorded documents." As directed by the Audit Oversight Committee, the

objective of our review was to determine whether the County's acquisition of real property in Santa Ana for about \$2.1 million in March 2008 was a permissible use of the Special Revenue Fund 12D monies. We also conducted an Annual Compliance Audit of Treasurer-Tax Collector to ensure compliance in investment practices with California Government Code requirements for a portfolio of over \$7 billion in investments. We also audited the Health Care Agency's Medical Billing process where medical billings totaled over \$73 million for medical services provided through County operated clinics and by contract providers.

We finished several audits of "core business processes" involving Grants (District Attorney); Cash Disbursements (OC Public Works); Fee Generating Revenue (OC Community Resources); Lease-Generating Revenue (including contracted parking operations at the County's parks and JWA); Contract Administration and Fiscal Monitoring (SSA); and Change Orders/Contract Amendments (JWA). We conducted IT General Controls Audits (SSA, District Attorney, Child Support Services); provided assistance to system implementations including the Property Tax Management System (PTMS), and are developing continuous Computer Assisted Auditing Techniques for County Purchasing and Travel Cards.

Our audit coverage is designed to provide a presence in all county departments on a rotational basis. We target the higher risk areas identified in our annual risk assessment. Our audit coverage is broad and diverse in that it includes financial audits, information technology audits, internal control audits, compliance audits and revenue audits.

As in past years, we received full support and cooperation from all levels in County personnel and management in facilitating our audits and promptly addressing our audit concerns. It has been my pleasure to be of service to the OC Board of Supervisors in the County of Orange.

Sincerely,



Dr. Peter Hughes, CPA
Director of Internal Audit

DR. PETER HUGHES

Director of Internal Audit
Ph.D., MBA, CPA, CIA, CFE,
CITP, CCEP, CFF, CGMA

■ Find us at:
www.ocgov.com/audit

■ E-mail your comments to:
peter.hughes@iad.ocgov.com



■ GOVERNANCE & ACCOUNTABILITY

(COMPLETED 40 REPORTS TO BOS AND AOC)

REPORTING STRUCTURE

BOARD OF SUPERVISORS

IAD's Independence Complies with Best Practices

The Director of Internal Audit reports directly to the Board of Supervisors, which is the highest governing body of the County. This reporting structure is the most prevalent one for the largest counties and cities in the U.S. and the one that fully complies with independence standards required by the American Institute of Certified Public Accountants (AICPA), Institute of Internal Auditors (IIA), and Government Accountability Office (GAO). The Board of Supervisors share in the elected responsibility and accountability for financial stewardship of the entire County.

We strive to meet the Board's expectations for integrity, objectivity, and independence, and to function effectively with consistent reliability and credibility. The OC Internal Audit Department applies professional auditing standards to all engagements. This allows us to ensure reviews and assessments of County operations are always informative, accurate, and objective.

The Board also created the Audit Oversight Committee (AOC) as an advisory group to provide quarterly oversight of the progress of the Internal Audit Department in completing its Annual Audit Plan. The AOC membership, set by the Board of Supervisors, includes the Chair and Vice-Chair of the Board, Auditor-Controller, Treasurer-Tax Collector, County Executive Officer, Performance Audit Director, and four public members.

RISK MANAGEMENT ROLE

IAD Complies with IIA Professional Standard 2020 – Risk Management

Risk management is a key responsibility of senior management and the Board of Supervisors. The OC Internal Audit Department's role per its Board approved Charter and Administrative Rules is to provide support to the Board of Supervisors and Countywide "risk management processes" in the following four ways:



Monthly Internal Audit Activity Report





GOVERNANCE & ACCOUNTABILITY (CONTINUED)

1. Participating and providing risk/control insights to various oversight committees such as the CAPS+ Steering Committee, PTMS Steering Committee, Business Continuity Working Group, Financial Managers Forum, Human Resource Leadership Forum, Compliance Oversight Committee, Purchasing Council, HIPAA Coordinator Group, Property/Surplus Equipment Officer Group, RFP committees for large contracts, and Department Head meetings.
2. Compiling, assessing, and providing written quarterly status reports of all External Audits performed throughout the County (such as those conducted by State and Federal Auditors) to the Board of Supervisors and Audit Oversight Committee (AOC). These quarterly reports highlight material issues and significant findings identified by external auditors, providing visibility to various financial, compliance, programmatic, and regulatory issues and risks. The AOC Administrative Procedure No. 2 (approved by the Board of Supervisors) established the OC Internal Audit Department's responsibility for this report.
3. Performing and distributing Internal Audit's Annual Risk Assessment to the Board of Supervisors, AOC, and Department Heads, as well as posting on Internal Audit's website, to give visibility of the risk ratings we assign to the County's key business processes and systems. To help determine the risk ratings, among other things we send out departmental risk assessment surveys, conduct interviews with key executive management, and review departmental business plans to determine business strategies and risks. See further details about our Annual Risk Assessment on page 4.
4. Distributing all internal audit reports to the Board of Supervisors, AOC, and Department Heads, as well as posting on Internal Audit's website, to give Countywide visibility to findings and related risks identified.

QUALITY ASSURANCE & IMPROVEMENT PROGRAM

IAD Receives Highest Possible Rating

Who Audits the Internal Auditors? 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**.

The Institute of Internal Auditors (IIA) Professional Standard 1300 requires that the Chief Audit Executive (CAE) develop and maintain a Quality Assurance and Improvement Program (QAIP) that covers all aspects of the internal audit activity. The QAIP must include both internal and external assessments.



FY 2012/2013 INTERNAL AUDITOR'S ANNUAL REPORT



GOVERNANCE & ACCOUNTABILITY (CONTINUED)

Internal Assessments Per IIA Professional Standard 1311, internal assessments must include:

I. Ongoing Monitoring of the Performance of the Internal Audit Activity The OC Internal Audit Department performs the following:

1. Ongoing supervision of all audits through timely review of audit workpapers and reports.
2. Uses Quality Assurance checklists on every audit.
3. Surveys all of its "auditees" with a *Customer Survey of Audit Services* to obtain the client's perspective of the audit process. The *Customer Survey* consists of nine questions pertaining to the value and competency of the audit and auditors. At year end, we tabulate the customer survey results to measure performance and help identify where improvements can be made.
4. Senior Audit Managers perform annual internal assessments of each others' audits and provide feedback on the results of the assessments.
5. Uses project budgets, timekeeping, audit plan tracking, and identifies cost recoveries.
6. All levels of management perform formal, structured reviews including formal review and approval of all official releases by the Director of Internal Audit.

II. Periodic Internal Reviews Performed Through Self-Assessment The OC Internal Audit Department performs the following:

1. Periodic in-depth interviews of key department heads and administrators.
2. Periodic "self-assessments" including all of its staff, auditors, and managers using an anonymous survey addressing the department's compliance with professional auditing standards and charter.
3. Reviews the *Association of Local Government Auditors Biennial Benchmarking and Best Practices Survey* as a comparison for performance metrics.
4. Reports every three years a "Balanced Scorecard," the results of meeting its performance objectives.

We are happy to report that our internal assessment for FY 12-13 confirmed we continue to comply with professional auditing standards and have incorporated many of the best practices of the profession.


External Assessments (IIA Professional Standard 1312) Peer Reviews/Quality Assessments are conducted on the OCIAD every three years. In April 2014, the County of Fresno's Auditor-Controller/Treasurer-Tax Collector conducted our most recent Peer Review and found that we conformed to the IIA Standards and Code of Ethics with the highest possible rating. In the last 15 years, the OCIAD has had five Peer Reviews and each time the OCIAD received the best ratings possible.

IIA Professional Standards also require that the chief audit executive communicate the results of the Peer Review/Quality Assessment to the Board of Supervisors. The results are communicated in Audit Oversight Committee meetings, within our annual Business Plan, by individual meetings between the Director of Internal Audit and Board of Supervisors' members, and in our Annual Internal Auditor's Report.

AUDIT OVERSIGHT COMMITTEE

AOC Adheres to Best Practices

The Board also created the Audit Oversight Committee (AOC) as an advisory group to provide quarterly oversight of the progress of the OC Internal Audit Department in completing its Annual Audit Plan. The AOC membership, set by the Board of Supervisors, includes the Chair and Vice-Chair of the Board, Auditor-Controller, Treasurer-Tax Collector, County Executive Officer, Performance Audit Director, and four public members. As specified in Board Resolution (19)95-271 titled *"Establishment of an Internal Audit Unit Independent from the County Auditor-Controller Reporting Directly to the Board of Supervisors,"* the Board directed the "CEO and Auditor-Controller to effect the transfer of internal audit responsibilities and staff from the Auditor-Controller's Office to the Internal Audit Unit" and clarified that "the Oversight Committee will not have direct control over the Internal Audit Unit. Direct control will be exercised by the Board of Supervisors."



A G E N D A
 REGULAR MEETING OF THE AUDIT OVERSIGHT COMMITTEE
 ORANGE COUNTY, CALIFORNIA
 WEDNESDAY, December 4, 2013, 2:00 p.m.
 HALL OF ADMINISTRATION
 333 Santa Ana Blvd., 5th Floor
 Conference Room A
 Santa Ana, California 92701

<p>Supervisor Shawn Nelson Chairman</p> <p>Supervisor Pat Bates Member</p> <p>Michael Giancola County Executive Officer Member</p> <p>Philip Cheng Performance Audit Director Member</p> <p>Bruce Hughes, CPA Public Member</p> <p>Director of Internal Audit: Deputy County Counsel: Clerk:</p>	<p>Dr. David Carlson, Public Member Vice-Chairman</p> <p>Jan Grimes Auditor-Controller Member</p> <p>Shari L. Freidenrich, CPA Treasurer-Tax Collector Member</p> <p>Sarah J. "Sally" Anderson, CPA Public Member</p> <p>Mark Wille, CPA Public Member</p> <p>Dr. Peter Hughes, CPA Ann Fletcher Renee Aragon</p>
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The Audit Oversight Committee (AOC) welcomes you to this meeting. This agenda contains a brief general description of each item to be considered. The AOC encourages your participation. If you wish to speak on an item contained in the agenda, please complete a Speaker Form identifying the item(s) and deposit it in the Speaker Form Return box located next to the Clerk. If you wish to speak on a matter which does not appear on the agenda, you may do so during the Public Comment period at the beginning of the meeting. Except as otherwise provided by law, no action shall be taken on any item not appearing in the agenda. When addressing the AOC, please state your name for the record prior to providing your comments.

In compliance with the Americans with Disabilities Act, those requiring accommodation for this meeting should notify the Internal Audit Department 72 hours prior to the meeting at (714) 834-5475

All supporting documentation is available for public review in the office of the OC Internal Audit Department located in the Hall of Finance and Records Building, 12 Civic Center Plaza, Room 232, Santa Ana, California 92701 during regular business hours, 8:00 a.m. - 5:00 p.m., Monday through Friday.

2:00 P.M.

1. Roll Call Speaker
AOC Chairman

AGENDA - AUDIT OVERSIGHT COMMITTEE MEETING, WEDNESDAY, DECEMBER 4, 2013 - PAGE 1

AUDIT OVERSIGHT COMMITTEE REPORT

COUNTYWIDE RISK ASSESSMENT

We completed 2 Risk Assessments. The OC Internal Audit Department conducts a comprehensive, interactive countywide Risk Assessment for purposes of establishing the annual Audit Plan. The Risk Assessment consists of a **general risk assessment** for critical business processes common throughout the County (e.g. cash receipts and disbursements, accounts receivables and payables, purchasing and contract administration, payroll, budgets, etc.) and an **information technology inventory and assessment** where key systems are identified and rated as to levels of risk. The Risk Assessment includes reviews of Business Plans; meetings with the Board of Supervisors and the County Executive Office; and meetings and/or correspondence with all departments/agencies to obtain their input on risks affecting their respective areas.





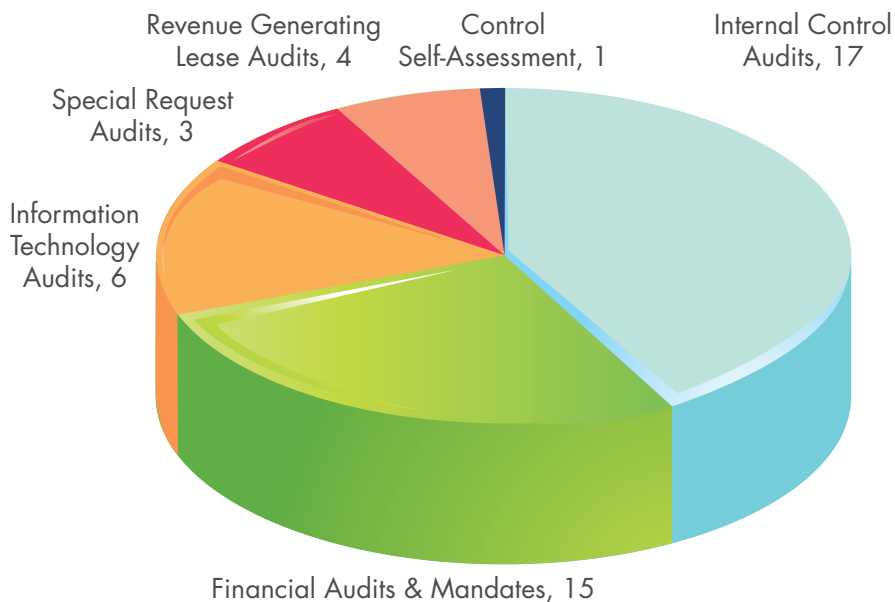
FY 2012/2013 INTERNAL AUDITOR'S ANNUAL REPORT



■ FY 2012/2013 DETAILED ACCOMPLISHMENTS

Our "Audits Completed" count represents the completed audits in the FY 2012/13 Audit Plan, which was developed based upon our annual Risk Assessment and approved by the Audit Oversight Committee and Board of Supervisors.

46 AUDITS COMPLETED



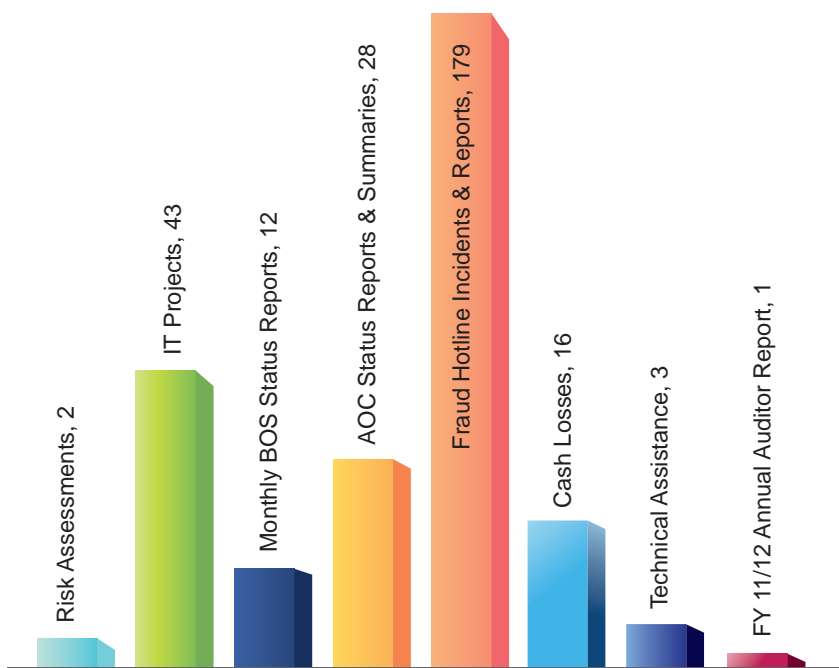
Audit Projects – AOC Reports

Effective FY 12-13, AOC Reports include each quarter the following seven (7) reports:

1. Quarterly AOC Status Report
2. Executive Summaries – FAM
3. Executive Summaries - ICA
4. Executive Summaries - ICA Follow-Up Audits
5. IT Briefing Report
6. External Audit Report
7. Summary Highlights of Audit Reports Issued by Month

Note: Prior to FY 11-12, there were six (6) AOC reports each quarter. The Summary Highlights of Audit reports Issued by Month started in FY 11-12.

284 AUDIT PROJECTS AND ACTIVITIES COMPLETED





AUDIT RECOMMENDATIONS

The OC Internal Audit Department tracks all audit recommendations made as of January 2003, including counts of audit recommendations, types of recommendations (e.g., material weakness, significant issue, control finding, or efficiency/effectiveness issue); management concurrence; implementation status of audit recommendations as determined in our Follow-Up Audits, and percentage of audit recommendations that were implemented.

OUTCOME

FY 2012/2013 Results

- **Recommendations Made:** 74 recommendations were made in FY 12/13.

Types of Recommendations: Of the 74 recommendations made during FY 12/13, we identified **4 Critical Control Weaknesses/Material Weaknesses, 15 Significant Control Weaknesses and 55 Control Findings** including Compliance Issues and Efficiency or Effectiveness Issues.

- **Management Concurrence:** For each recommendation, management submits responses to Internal Audit that includes their concurrence of audit findings and recommendations, implementation plans, and implementation dates. Of the 74 recommendations made during FY 12/13, **72 (97%) had full management concurrence, and 2 (3%) had partial management concurrence.**

- **Implementation Status:** Follow-Up Audits are performed at 6 months and, if necessary at 12 months, following the issuance of all final audit reports to verify the implementation status of audit recommendations. Because of the 6 and 12 month Follow-Up Audit periods, we do not have implementation status for all audits conducted in FY 2012-13.

Since 2003:

Recommendations Made:

Between January 2003 and June 2013, Internal Audit made **1,427 audit recommendations.**

Types of Recommendations:

There were **20 Critical Control Weaknesses/Material Weaknesses (1.4%), 109 Significant Control Weaknesses (7.6%), and 1,298 Control Findings** including Compliance Issues or Efficiency & Effectiveness Issues (**91%**).

Management Acceptance/Concurrence:

Of the total 1,427 audit recommendations, we obtained **full or partial management concurrence on 98% of the recommendations.**

Implementation Status:

Follow-Up Audits are performed to verify the implementation status of audit recommendations. Since January 2003, we have followed-up on **1,183 audit recommendations.** Note: not all audit recommendations required follow-ups, and some are pending completion due to timing differences.

Of the 1,183 recommendations, **100% were verified as fully implemented and/or closed as follows:**

- **1,041 recommendations (88%)** were implemented or closed by the First Follow-Up Audit.
- **142 recommendations (12%)** were implemented or closed by the Second Follow-Up Audit.



FY 2012/2013 INTERNAL AUDITOR'S ANNUAL REPORT

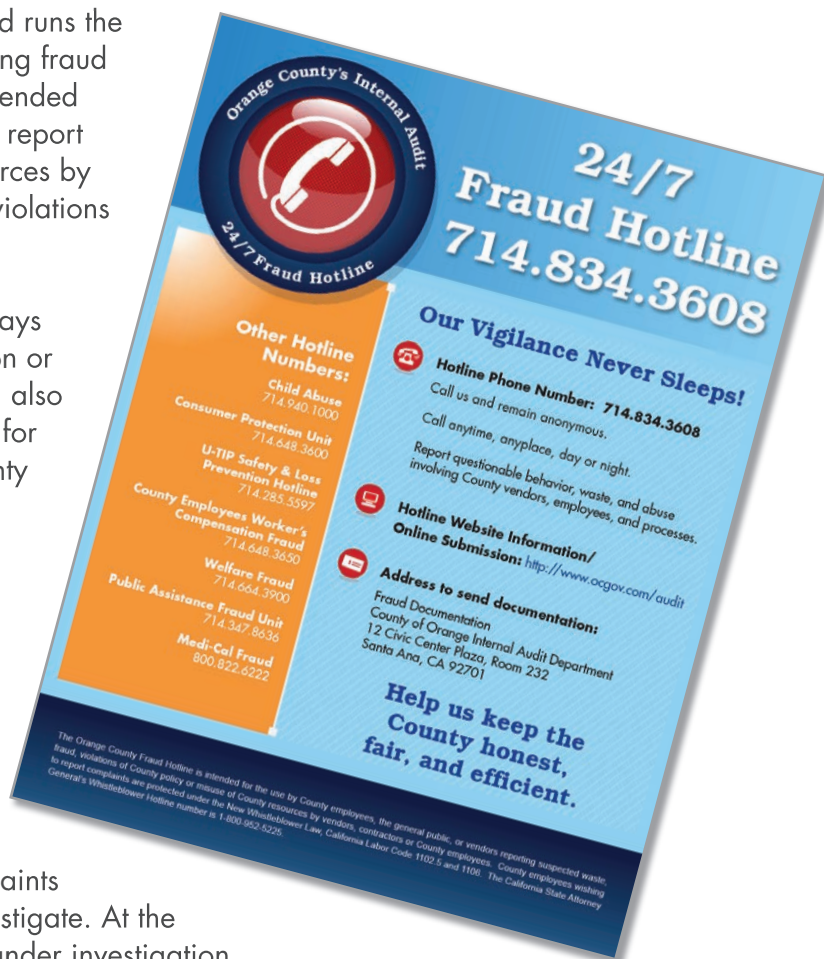


FRAUD HOTLINE

The OC Internal Audit Department established and runs the Orange County Fraud Hotline as part of its ongoing fraud detection and prevention effort. The Hotline is intended for County employees, vendors, and the public to report suspected fraud, waste or misuse of County resources by vendors, contractors, or County employees, and violations of County policy.

The Hotline is monitored 24 hours a day, seven days a week. Callers can leave anonymous information or identify themselves. The Hotline telephone system also provides the callers with a list of Hotline numbers for reporting frauds that are not handled by the County Fraud Hotline, such as Welfare Fraud.

In Fiscal Year 2012/2013, we processed **178 Hotline complaints**. Of those, 57 complaints were opened for investigation. 103 complaints were referred out to other departments/agencies for investigation; of those, 27 were referred to other County Departments for their discretion and action, 66 were referred to the Welfare Fraud Hotline for investigations, and 10 were referred to other non-County agencies. 18 complaints were closed due to insufficient information to investigate. At the close of the fiscal year, 31 complaints remained under investigation.



Hotline Enhancements: Starting in July 2008, the following Fraud Hotline notice was added to the County's PayStub Portal, where it appears for all 18,000 plus County employees every time they view their paychecks (stubs) online. In addition, we coordinated with the County Executive Office to frequently post in the CEO's *County Connection* a notice for the Fraud Hotline.



ORANGE COUNTY'S INTERNAL AUDIT DEPARTMENT FRAUD HOTLINE

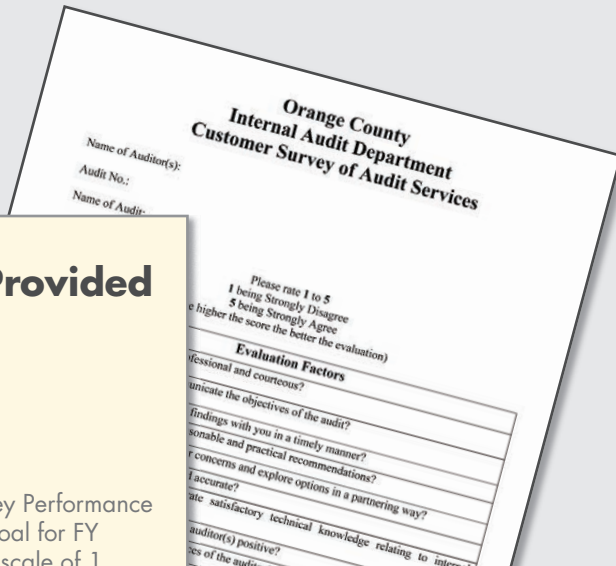
- If you suspect fraud, waste or abuse of County resources call the OC Internal Audit Department Fraud Hotline at (714) 834-3608.
- We take calls and e-mails 24/7.
Our site is <http://www.ocgov.com/audit>
- Call or email us anonymously and you will receive Whistleblower protection under California Law.

Customer satisfaction surveys are sent to our clients when an audit is finalized. These surveys measure the value of our audit services and report products. The customer satisfaction survey provides feedback regarding auditors' professionalism, timely communications, partnering, technical knowledge, and whether recommendations were practical and reasonable.

Customer Surveys on Audit Services Provided

4.8 on a scale of 5

Client satisfaction is also one of the OC Internal Audit Departments' Key Performance Measures in its Annual Business Plan and Balanced Scorecard. Our goal for FY 12/13 was to obtain an average client satisfaction rating of "4" on a scale of 1 through 5. We are pleased to report our actual results for FY12/13 showed an average rating of 4.8, which demonstrates high client satisfaction with audit services.



The form is titled "Orange County Internal Audit Department Customer Survey of Audit Services". It includes fields for "Name of Auditor(s)", "Audit No.", and "Name of Audit". A rating scale is provided: "Please rate 1 to 5, 1 being Strongly Disagree, 5 being Strongly Agree, with higher the score the better the evaluation". The "Evaluation Factors" section includes questions such as: "Professional and courteous?", "Communicate the objectives of the audit?", "Findings with you in a timely manner?", "Clear and practical recommendations?", "Address concerns and explore options in a partnering way?", "Accurate?", "Satisfactory technical knowledge relating to internal controls of the audit?", and "Auditor(s) positive?".

Customer Surveys & Client Satisfaction

Quotes from FY 2012/13 Customer Surveys:

OC Dana Point Harbor - "OC Dana Point Harbor is very appreciative of the Internal Audit staff who prepared the Audit Report and Findings, and for working with our department and the tenant on addressing each finding."

District Attorney - "The IT Auditor did an excellent job of communicating throughout the audit. He was also very positive, helpful, and willing to truly listen. I cannot say enough positive things about him."

John Wayne Airport - "We appreciate IAD's willingness to thoroughly evaluate our management responses and ultimately present a fair and balanced audit report."

Health Care Agency - "The review was of a fairly complex (medical billing) system. The auditors listened to concerns...and were responsive while working to explore options. The final report did a good job of dealing with the complexity of the medical billing process and summarizing the issues in a clear and succinct manner."

THE YEAR AHEAD

APPROVAL OF FY 2013-14 AUDIT PLAN AND RISK ASSESSMENT

On May 22, 2013, the Audit Oversight Committee (AOC) approved the FY 2013-14 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. Any revisions or changes to the Audit Plan throughout the year are made in the OC Internal Audit Department's Quarterly Status Report and approved by the AOC.

BOARD OF SUPERVISORS AND AOC REQUEST FOR AUDITS

The OC Internal Audit Department reserves resources to accommodate Board of Supervisors' requests. Board requests derive from Board-directed audits which require a Board majority vote, and specific audit projects asked for by a Supervisor's staff member. The Director of Internal Audit reserves the right to determine how to best fit audits and reviews directed by the Board and AOC into the Audit Plan.

FY 2013/14 AUDIT PLAN HIGHLIGHTS

■ Internal Control Audits

We will validate, substantiate, and confirm the integrity of internal controls over the following processes to ensure accurate, complete and timely processing of financial transactions and ensure County assets are safeguarded:

- ▶ **Health Care Agency Environmental Health Fee Study**
- ▶ **OC Waste & Recycling Contract Administration for La Pata Avenue**
- ▶ **Probation Department Public Safety Realignment Claims**
- ▶ **Public Administrator/Public Guardian Fiduciary Funds & Court Accountings**
- ▶ **County Special Revenue Funds**
- ▶ **County General Fund Reserves/Cash Flow Operating Transfers**

■ Information Technology

We plan to perform IT audits of:

- ▶ **Auditor-Controller CAPS+ Segregation of Duties**

- ▶ **Auditor-Controller – Automated CAPS+ Access Request Form Process**
- ▶ **Auditor-Controller – Payroll Processing Using CAATs**
- ▶ **CEO/IT – Countywide IT Security, Post-Implementation of IT Sourcing**
- ▶ **Treasurer-Tax Collector/Sheriff-Coroner/OC Public Works – IT General Controls**

We will continue to perform Computer Assisted Audit Technique (CAAT) routines of payroll and vendor payments. We developed new CAAT routines for Purchasing and Travel Cards and are developing CAAT routines to analyze County Payroll and CAPS+ Security Role conflicts.

■ Financial Audits and Mandates

In addition to our 4 **District Attorney Grant Audits**, we will conduct audits of **Treasurer-Tax Collector – Annual Investment Compliance Audit; CEO/Public Finance Community Facility Districts; Calculation of Reverse Pension Pickup; and continue the audit of Clerk-Recorder Fund 12D.**

■ Revenue Generating Lease Audits

Revenue generating lease audits ensure the correct amount of rent is paid to the County based on a percentage of gross revenue and evaluate the adequacy of internal controls over the reporting of gross revenues. These critical audits are performed at the request of **John Wayne Airport, OC Public Works, OC Parks, and OC Dana Point Harbor**. The 5 lease audits scheduled this year have combined annual revenue to the County of about **\$3.4 million** and include:

- ▶ **John Wayne Airport – Signature Flight Support**
- ▶ **John Wayne Airport – Airport Terminal Services**
- ▶ **OC Dana Point Harbor – Fuel Dock**
- ▶ **OC Public Works – Lake Forest Golf/Practice Center**
- ▶ **OC Community Resources – Peacock Hill Equestrian Center**

PROVIDING FACTS AND PERSPECTIVES COUNTYWIDE

TRANSPARENCY

The OC Internal Audit Department (OCIAD) reports directly to the Board of Supervisors on a monthly basis in a public forum. Additionally, the Internal Audit Department reports quarterly to the Board-appointed advisory group known as the Audit Oversight Committee. All final audit reports are available on the OCIAD website.

MISSION

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.

OC Internal Audit Department

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