



INTERNAL AUDITOR'S ANNUAL REPORT

**FOR FISCAL YEAR ENDING
JUNE 30, 2014**

**DR. PETER HUGHES
DIRECTOR OF INTERNAL AUDIT
CPA, CIA, CFE**

OC Internal Audit Department
12 Civic Center Plaza, Room 232
Santa Ana, California 92701-4521
(714) 834-5475; Fax (714) 834-2880
www.ocgov.com/audit
Board of Supervisors' OC Fraud Hotline
(714) 834-3608



A Message from

THE DIRECTOR OF INTERNAL AUDIT



Greetings,

We've had another productive year! We provided audit coverage, presence or services to **22 of 22 (100%) departments and agencies**. We completed **43** audits consisting of **37** financial, internal control, lease, and information technology audits; **4** Control Self-Assessment & Process Improvement Workshops; and **2** special request audits directed by the Board of Supervisors (BOS) and Audit Oversight Committee (AOC). We also completed **432** additional audit projects and activities consisting of IT projects, fraud hotline alerts, risk analysis, technical assistance to County departments/agencies, monitoring cash losses, and other status and accountability reports to the BOS and AOC.

The **432** audit projects and activities noted above include **36** quarterly and monthly reports to the Board and AOC and **1** Internal Auditor's Annual Report that gives them timely and 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 **27** IT Projects consisting of monthly computer-assisted auditing techniques (CAAT) reports of payroll and vendor payments which provides countywide coverage. We are working with the Auditor-Controller and the County Procurement Office to provide them with CAAT tools to use on a go-forward basis for self-monitoring.

We also performed our annual **Risk Assessment** in 22 departments and agencies and 5 Board Offices for purposes of developing the FY 14-15 Audit Plan. We monitored **9** Cash Losses reported to the Auditor-Controller for consideration in our internal control audits. We provided **5** Technical Assistance Projects to departments/agencies. In this past fiscal year, Fraud Hotline calls have increased significantly. We received **339** Fraud Hotline allegations and issued **2** Summary Reports of Hotline Activities to the BOS and AOC.

I am very pleased to announce that we passed our **External Peer Review/Quality Assessment**, conducted by the County of Fresno Audit Division, with the highest possible ratings. What that means is we **adhered to over 150 professional auditing standards**. We have received similar ratings in the past 5 Peer Reviews conducted over the last 15 years.

We finished several audits of "core business processes" involving Grants (District Attorney); Cash Disbursements (OC Public Works); Fee Revenue (HCA Environmental Health); Lease-Generated Revenue (including contracted operations at the OC Parks, Dana Point Harbor and JWA); Contract Administration for the La Pata Project (OC Waste & Recycling); and Claiming Process for Public Safety Realignment (Probation). We conducted an IT General Controls Audit (OC Public Works); conducted audits of Purchasing and Travel Cards and Payroll using CAATs, and an audit of CAPS+ Security Role Conflicts and the Auditor-Controller's Access Request Application implementation. We also started Follow-Up Audits of 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."

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,

A handwritten signature in blue ink that reads "Peter Hughes". The signature is fluid and cursive.

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



FY 2013/2014 INTERNAL AUDITOR'S ANNUAL REPORT



■ GOVERNANCE & ACCOUNTABILITY

(COMPLETED 51 REPORTS TO BOS AND AOC)

REPORTING STRUCTURE

BOARD OF SUPERVISORS

IAD's Independence Complies with Best Practices of GAO, AICPA, and IIA

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 that fully complies with independence standards required by the AICPA, IIA, and Government Accountability Office (GAO). We recently confirmed in August 2014 that **Internal Audit's reporting model in Orange County is the most widely used model in the largest U.S 15 Counties and 15 Cities.**

We strive to meet the Board's expectations for integrity, objectivity, and independence, and to function effectively with consistent reliability and credibility. We apply professional auditing standards to all engagements, which allow us to ensure audits of County operations are always informative, accurate, and objective.

AUDIT OVERSIGHT COMMITTEE

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 **Chairman and Vice-Chairman of the Board, Auditor-Controller, County Executive Officer, Treasurer-Tax Collector, Performance Audit Director, and four public members**, all whom are CPAs with extensive public and private accounting and auditing experience and backgrounds.

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."



Monthly Internal Audit Activity Report

Government

Elected Officials, Citizenship and Voting





GOVERNANCE & ACCOUNTABILITY (CONTINUED)

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 Internal Audit Department's role per its approved Charter and AOC Administrative Rules is to provide support to the Board and Countywide "risk management processes" in the following four ways:

1. Participating and providing risk/control insights to various oversight committees such as the CAPS+ Steering Committee, Business Continuity Working Group, Financial Managers Forum, Purchasing Council, HIPAA Coordinator Group, Property/Surplus Equipment Officer Group, RFP committees, and Department Head meetings.
2. Compiling, assessing, and providing quarterly status reports of all External Audits performed throughout the County (such as State and Federal Audits) to the Board of Supervisors and 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.
3. Performing and distributing Internal Audit's Annual Audit Plan and 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.
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.

COUNTYWIDE RISK ASSESSMENT

IAD Complies with IIA Professional Standard 2010 – Risk-Based Audit Planning

The 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, information technology, etc.) The Risk Assessment includes reviews of Business Plans; meetings and/or correspondence 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 operations.

ANNOUNCEMENT

We are happy to report that our internal assessment for FY 13-14 and our external Peer Review/Quality Assessment conducted by the County of Fresno's Audit Division for the three years ending June 30, 2014, confirm we continue to comply with professional auditing standards and have incorporated many best practices of the profession.



FY 2013/2014 INTERNAL AUDITOR'S ANNUAL REPORT



GOVERNANCE & ACCOUNTABILITY (CONTINUED)

QUALITY ASSURANCE & IMPROVEMENT PROGRAM

IAD Receives Highest Possible Peer Review Rating in 2014

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.

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 audits through timely review of work papers and reports.
2. Use of Quality Assurance checklists on every audit.
3. Surveys of all completed audits to obtain the client's perspective of the audit process, and the value and competency of the audit and auditors.
4. Senior Audit Managers perform annual internal assessments of each others' audits and provide feedback on the results of the assessments.
5. Use of budgets, timekeeping, and audit plan tracking to monitor resource allocation.

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

1. 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.
2. Reviews the Association of *Local Government Auditors Biennial Benchmarking and Best Practices Survey* as a comparison for performance metrics.

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 Audit Division 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. The next Peer Review is due in 2016.


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 Internal Audit Department in completing its Annual Audit Plan. The AOC membership, set by the Board of Supervisors, includes the Chairman and Vice-Chairman of the Board, Auditor-Controller, Treasurer-Tax Collector (ex-officio member), 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
 THURSDAY, February 20, 2014, 11:30 a.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, CPA, Public Member Vice-Chairman</p> <p>Jan Grimes, CPA 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> |
|---|---|

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.

11:30 A.M.

1. Roll Call Speaker
AOC Chairman

AGENDA - AUDIT OVERSIGHT COMMITTEE MEETING, THURSDAY, FEBRUARY 20, 2014 - PAGE 1

AUDIT OVERSIGHT COMMITTEE REPORT

COUNTYWIDE RISK ASSESSMENT

We completed 1 Risk Assessment. 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, and information technology. 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 2013/2014 INTERNAL AUDITOR'S ANNUAL REPORT



■ FY 2013/2014 DETAILED ACCOMPLISHMENTS

FY 13-14

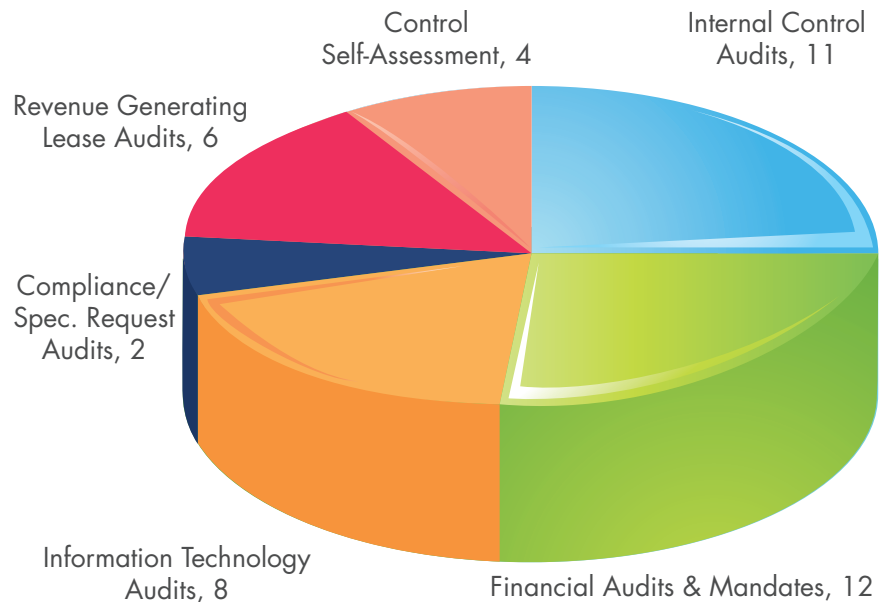
For FY 13-14, we finished 2 Special Request Audits (Clerk-Recorder 12D – Other Accounting Issues; Reverse Pension Pickup for OCMA); conducted 4 CSA/PI workshops in OCPW (O&M, Fac Ops, Engineering, and Administration);

Performed 1 risk assessment; IT projects include: 27 monthly CAATs projects (July '13 – Feb '14 – discontinued Mar '14);

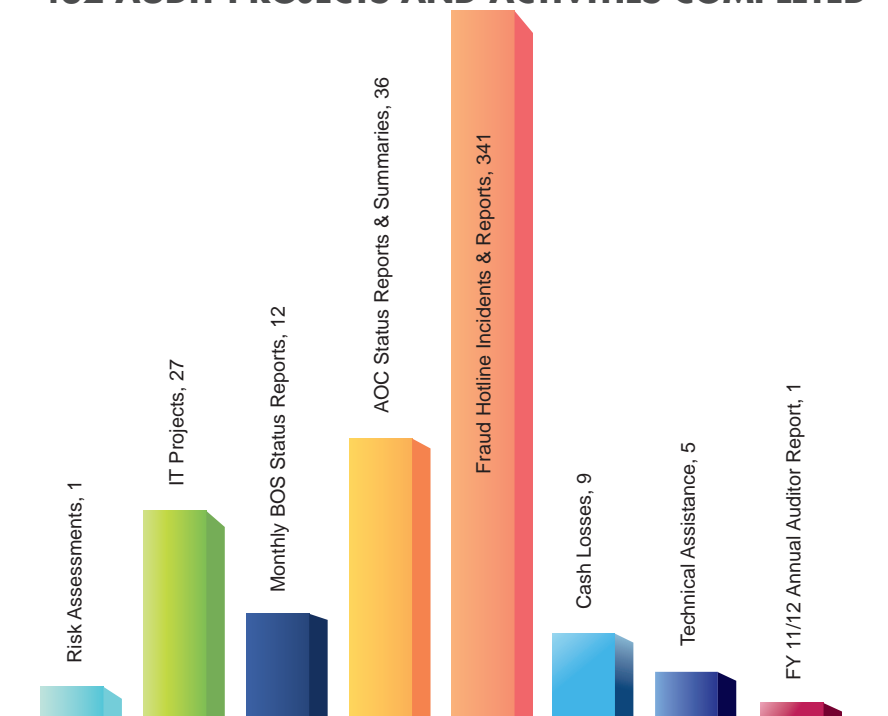
Issued 12 monthly BOS reports; prepared 36 AOC reports (each qtr.) Consisting of (1) Status Report, (6) Exec. Summaries, (1) IT Briefing, (1) Summary of Audit Highlights, and (1) External Audit Activity Report;

Assisted with 5 Technical Assistance with Other Depts (1) Probation GPS vendor, 2) A-C Fee Revenue policy review, 3) research of County Special Revenue Funds, 4) District Attorney Fund 2AH, and 5) LCW Billings for BOS District No. 3)

43 AUDITS COMPLETED



432 AUDIT PROJECTS AND ACTIVITIES COMPLETED





AUDIT RECOMMENDATIONS

The Internal Audit Department tracks all audit recommendations made as of January 2003, including counts of audit recommendation, types of recommendations (e.g., critical control weakness/material weakness, significant control weakness, and 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 followed-up.

OUTCOME

FY 2013/2014 Results

- **Recommendations Made:** 68 recommendations were made in FY 13/14.

Types of Recommendations: Of the 68 recommendations made, we identified **25 Critical Control Weaknesses/Material Weaknesses**, **7 Significant Control Weaknesses** and **36 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 68 recommendations made during FY 13/14, **all (100%) had full 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 13/14.

Since 2003:

Recommendations Made:

Between January 2003 and June 2014, Internal Audit made **1,496 audit recommendations.**

Types of Recommendations:

There were **45 Critical Control Weaknesses/Material Weaknesses (3%)**, **116 Significant Control Weaknesses (8%)**, and **1,335 Control Findings** including Compliance Issues or Efficiency & Effectiveness Issues **(89%)**.

Management Acceptance/Concurrence:

Of the total 1,496 audit recommendations, we obtained **full or partial management concurrence on 99% 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 **1,231** audit recommendations. Note: not all audit recommendations required follow-ups, and some are pending completion due to timing differences.

Of the 1,231 recommendations, **100% were verified as fully implemented and/or closed as follows:**

- **1,071 recommendations (87%)** were implemented or closed by the First Follow-Up Audit.
- **160 recommendations (13%)** were implemented or closed by the Second Follow-Up Audit.



FY 2013/2014 INTERNAL AUDITOR'S ANNUAL REPORT



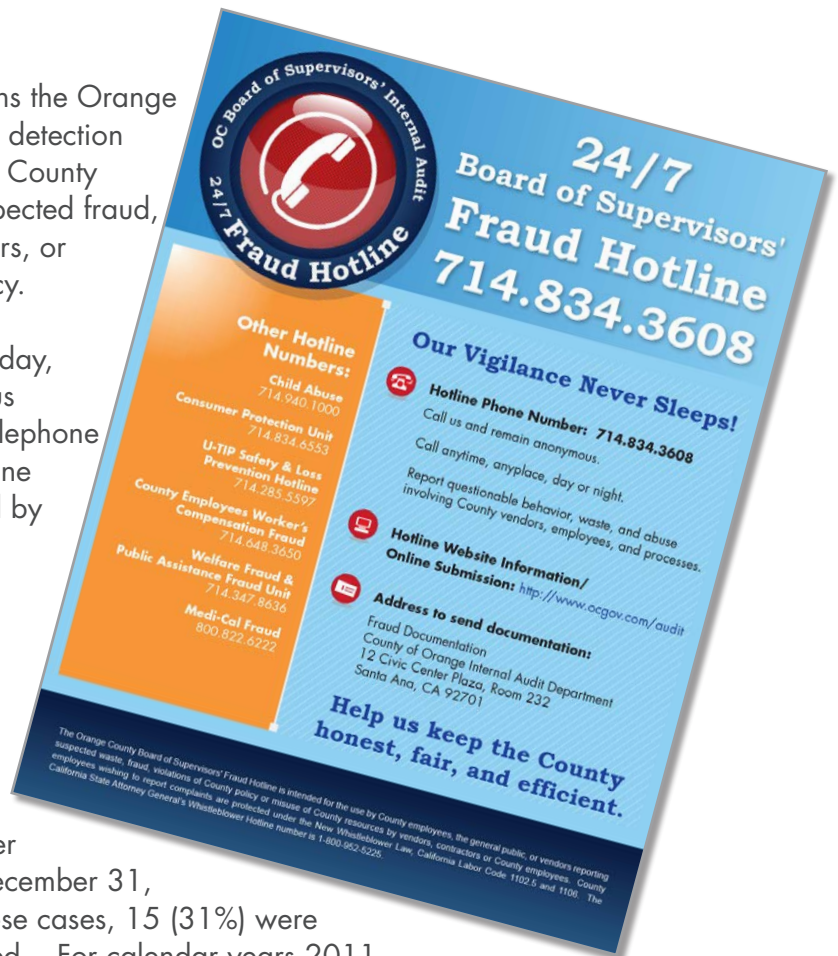
■ FRAUD HOTLINE

The 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, misuse of County resources by vendors, contractors, or County employees, and violations of County policy.

The Hotline is monitored live for calls 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 2014, we processed **395 Hotline incidents**: 33 new actionable cases we opened, 25 incidents were referred to County departments/agencies for investigation, 240 incidents were referred to the Welfare Fraud Hotline for investigations, 44 were referred to outside agencies and 53 were closed due to insufficient information or other to investigate. From January 1, 2014 through December 31, 2014, we closed 48 Fraud Hotline cases. Of these cases, 15 (31%) were substantiated and 33 (69%) were not substantiated. For calendar years 2011 – 2014, we closed 192 Fraud Hotline cases. Of these cases, 52 (27%) were substantiated and 140 (73%) were not substantiated.

Hotline Visibility: The following Fraud Hotline notice was added to the County's PayStub Portal, where it appears for 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.

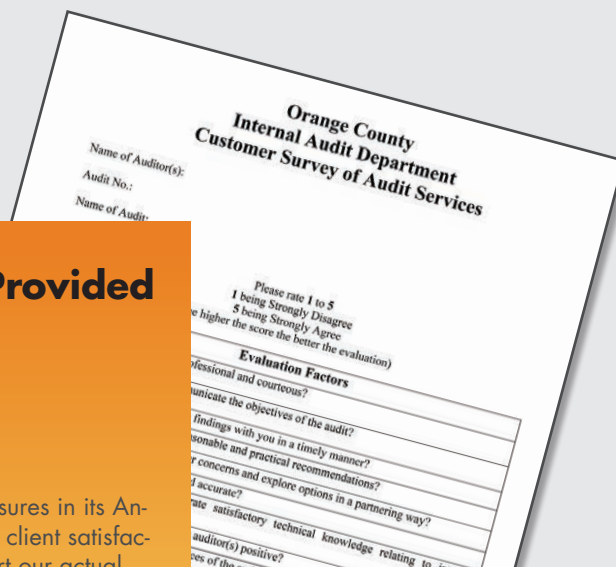


ORANGE COUNTY'S INTERNAL AUDIT DEPARTMENT FRAUD HOTLINE

- 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://ocgov.com/gov/ia/fraud>
- 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.



The image shows a sample of the customer survey form. It includes fields for 'Name of Auditor(s)', 'Audit No.', and 'Name of Auditor'. A rating scale is provided: 'Please rate 1 to 5, 1 being Strongly Disagree, 5 being Strongly Agree. The higher the score the better the evaluation.' Below this is a section titled 'Evaluation Factors' with several questions: 'Professional and courteous?', 'Communicate the objectives of the audit?', 'Findings with you in a timely manner?', 'Reasonable and practical recommendations?', 'Concerns and explore options in a partnering way?', 'Accurate?', 'Satisfactory technical knowledge relating to internal controls of the auditee?', and 'Auditor(s) positive?'. The form is tilted and partially obscured by other elements.

Customer Surveys on Audit Services Provided

4.8 on a scale of 5

Client satisfaction is also one of Internal Audit's Key Performance Measures in its Annual Business Plan. Our goal for FY 13/14 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 FY13/14 showed an average rating of **4.8**, which demonstrates high client satisfaction with audit services.

Customer Surveys & Client Satisfaction

Quotes from FY 2013/14 Customer Surveys:

OC Public Works - "The Auditors worked with us throughout the process. They were open to listening to concerns and collaborated with us on recommendations. It was a great experience."

"The auditors, and all staff involved in this undertaking, exhibited the highest level of courtesy and professionalism as well as an exemplary attitude of consideration in collaborating with the Construction Division to complete the audit without undue disruption to our business activities." **Internal Control and Compliance Audit - Bids & Proposals, Change Orders and Sole Source Contracts**

"We were very pleased with the support the IT Auditor provided us during the audit. He was patient, answered all of our questions, and aided us in improving our operation." **Information Technology Audit of OC Public Works IT General Controls**

CEO/County Procurement Office - "As always, Internal Audit was very responsive when clarification was required and very helpful." **Purchasing Card Audit Using Computer-Assisted Audit Techniques (CAATs)**

OC Waste & Recycling - "This was consistent with previous audit experience. The auditors, while maintaining appropriate separation for objectivity, worked collaboratively to understand the nuances of the material being reviewed. The audit produced valuable findings that will improve administrative processes. We can't begin to express our thanks to the Auditors for their support and professionalism during the entire audit process." **Contract Administration Audit for the La Pata Gap Closure Project**

Health Care Agency - "The IAD staff assigned to this audit were professional, clear in their review, worked with the agency to have full understanding of the subject, and sought clarification when needed. The exit conference with the Auditors was beneficial. All in all, it was a very positive audit experience." **Audit of Environmental Health Division FY 13-14 Fee Study**

THE YEAR AHEAD

APPROVAL OF FY 2014-15 AUDIT PLAN AND RISK ASSESSMENT

On September 25, 2014, the Audit Oversight Committee (AOC) approved the FY 2014-15 Audit Plan and Risk Assessment. This report details our plan for audits 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 Internal Audit Department reserves resources to accommodate Board of Supervisors and AOC requests. Board requests derive from Board-directed audits 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 2014/15 AUDIT PLAN HIGHLIGHTS

■ Internal Control Audits (ICA)

- ▶ **Social Services Agency (carryover from FY 13-14)**
- ▶ **Auditor-Controller (carryover from FY 13-14)**
- ▶ **Health Care Agency Mental Health Services Fund 13Y**
- ▶ **OC Public Works/OC Flood Fund 400**
- ▶ **OC Community Resources/OC Parks Fund 405**
- ▶ **OC Dana Point Harbor Fund 108**

■ Information Technology (IT)

- ▶ **Sheriff-Coroner – IT General Controls (carryover from FY 13-14)**
- ▶ **Auditor-Controller – IT General Controls**
- ▶ **John Wayne Airport – IT General Controls**
- ▶ **CEO/IT – DMV Information Security Agreements**
- ▶ **CEO/IT – Iron Mountain Cooperative Agreement for Off-Site Data Storage**

■ Financial Audits & Mandates (FAM)

- ▶ **District Attorney Grants (4)**
- ▶ **Treasurer-Tax Collector – Annual Investment Compliance Audit**
- ▶ **Triennial Audit of the Tax Redemption Officer**
- ▶ **Quarterly Auditor-Controller Cash and Investment**

■ Revenue Generating Lease Audits (RGL)

- ▶ **John Wayne Airport – Avis Rent A Car**
- ▶ **John Wayne Airport – Dollar Rent A Car**
- ▶ **OC Dana Point Harbor – Pacific Asian Enterprises**
- ▶ **OC Dana Point Harbor – Dolphin Safari**
- ▶ **OC Dana Point Harbor – Dana Point Yacht Club**
- ▶ **OC Dana Point Harbor – Dana Point Marina Inn**
- ▶ **OC Community Resources – David L Baker Golf Course**

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

12 Civic Center Plaza, Room 232
Santa Ana, California 92701-4521
Phone: (714) 834-5475; Fax: (714) 834-2880
www.ocgov.com/audit

Board of Supervisors' OC Fraud Hotline
(714) 834-3608