



Internal Audit Department

O R A N G E C O U N T Y

AUDIT HIGHLIGHT

DECEMBER 19, 2012

RESULTS OF CONTINUOUS AUDITING USING CAATS: Auditor-Controller, Human Resource Services, & County Procurement Office Duplicate Vendor Payments and Other Routines Audit No. 1238-F

WHAT WE FOUND?

Duplicate Vendor Payments: Our review of \$158 million vendor disbursements processed during November 2012 found that 100% of invoices were paid only once. Of the 15,072 invoices processed during November 2012, we identified no (0) potential duplicate payments made to vendors.

Employee-Vendor: This routine is performed on a quarterly basis. All employee-vendor matches identified to date have been resolved to Human Resource Services (HRS) satisfaction.

Working Retirees: As of November 29, 2012, no OC working retirees exceeded the annual fiscal year limits of 960 or 720 hours mandated by Government Code Sections 31680.6 & 31641.04.

Payroll Direct Deposit: No findings resulted from the payroll direct deposit CAAT routine this month.

WHY IS THIS ANALYSIS IMPORTANT?

Duplicate Vendor Payments: For FY 11-12, established vendor payments were about \$2.7 billion (this amount is a subset of the total payments and does not include miscellaneous vendor payments; see report for details). To date, we have identified \$1,020,413 in duplicate payments made to vendors of which the County has collected \$995,084 or 98%.

Working Retirees: As of November 29, 2012, OC working retiree/extra-help data for FY 12-13:

Department	No. of Working Retirees	FY 12-13 Hours
Sheriff-Coroner	88	28,805
District Attorney	26	13,662
Probation	9	3,958
Health Care Agency	8	2,321
Assessor	12	2,170
OC Public Works	4	1,257
Child Support Services	2	575
Treasurer-Tax Collector	1	363
Social Services Agency	2	350
Auditor-Controller	1	255
CEO Data Center	1	243
Clerk of the Board	1	79
County Counsel	1	7
Total	156	54,045

Payroll Direct Deposit: For FY 11-12, direct deposits for regular payroll were about \$1.3 billion.

CAATS - Cited as a Best Practice by the Institute of Internal Auditors