



PETER HUGHES, Ph.D, CPA, MBA, CIA, CFE, CITP
Director

400 Civic Center Drive West
Building 12, Room 232
Santa Ana, California 92701-4521
(714) 834-5475 Fax: (714) 834-2880

INTERNAL AUDIT DEPARTMENT

Report No. 2353

June 28, 2004

TO: Members, Board of Supervisors

SUBJECT: Report on Control Self-Assessment by the Internal Audit Department

Attached is the final report on the Control Self-Assessment by the Internal Audit Department. Thank you for your courtesy and cooperation.

A handwritten signature in black ink, appearing to read "Peter Hughes", is written over the typed name.

FOR Dr. Peter Hughes, CPA
Director, Internal Audit

/PH:nmi

Attachment

cc: Members, Audit Oversight Committee
James D. Ruth, County Executive Officer
Foreman, Grand Jury
Darlene J. Bloom, Clerk of the Board of Supervisors



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DATE: June 28, 2004
TO: Members, Board of Supervisors
SUBJECT: Control Self-Assessment by the Internal Audit Department
(Report Number 2353)

A Control Self-Assessment (CSA) workshop was conducted for the Internal Audit Department. The CSA workshop had 20 participants and the entire Internal Audit staff participated in the workshop. The workshop was facilitated by four members of the Internal Audit Department who rotated their roles as facilitators to enable them to participate in portions of the workshop as participants.

After the workshops, we provided the participants with workshop summaries showing their perceived strengths and concerns. As part of the process, the participants prepared an internal action plan to address the main issues brought forward during the workshop, which included items that had been initiated, planned, or were under development to address their issues.

Following the workshop, the facilitators asked the participants to evaluate the CSA process by anonymously voting on five standard quality assurance statements. The participants reflected high ratings for the CSA process and the workshop as indicated by their voting. The average scores from the 16 participants who evaluated the CSA process are shown below.

A score of 7 indicates the participants strongly agree with the statement. A score of 4 indicates they neither agree nor disagree. And a score of 1 indicates the participants strongly disagree with the statement.

Evaluation Statement	Average Score
I understand the purpose of Control-Self Assessment.	6.74
The workshop helped to highlight issues significant to this team.	6.53
I was able to express my opinions freely.	5.79
The (Internal Audit) facilitators did a good job.	6.74
I would recommend this process to other teams.	6.79

Members, Board of Supervisors

June 28, 2004

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If you have any questions or if I can be of further assistance, please do not hesitate to call me.

Sincerely,



PH
Dr. Peter Hughes, CPA
Director, Internal Audit

/PH:nni

cc: Pursuant to Audit Oversight Procedure No. 1
Members, Audit Oversight Committee
James D. Ruth, County Executive Officer
Foreman, Grand Jury
Darlene J. Bloom, Clerk of the Board of Supervisors