



INTERNAL AUDIT DEPARTMENT
COUNTY OF ORANGE

*Integrity
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**FOLLOW-UP AUDIT
OF DEPARTMENT CONTROL REVIEW
HEALTH CARE AGENCY
TRUST AND AGENCY FUND DISBURSEMENTS,
AUDIT No. 2324**

AS OF FEBRUARY 28, 2005

AUDIT NUMBER: 2532

REPORT DATE: APRIL 26, 2005

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**Follow-Up Audit of Department Control Review
Health Care Agency Trust and Agency
Fund Disbursements, Audit No. 2436**

As of February 28, 2005

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**COUNTY OF ORANGE
INTERNAL AUDIT DEPARTMENT**

OFFICE OF THE DIRECTOR

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Transmittal Letter

Audit No. 2532

April 26, 2005

TO: Juliette A. Poulson, Director
Health Care Agency

FROM: Peter Hughes, Ph.D., CPA, Director
Internal Audit Department

SUBJECT: Follow-Up Audit of Department Control Review Health Care Agency
Trust and Agency Fund Disbursements, Audit No. 2436

We have completed a Follow-Up Audit of Health Care Agency Trust and Agency Fund Disbursements. Our audit was limited to reviewing, as of February 28, 2005, actions taken to implement the recommendations made in our audit report dated November 2, 2004.

As the Director of the Internal Audit Department, effective December 14, 2004, I now make a monthly audit status presentation to the BOS where I detail any material and significant audit findings released in reports during the prior month, the implementation status of audit recommendations as disclosed by our follow-up audits, any pressing audit or resource issues; as well as, respond to inquiries from the BOS. Therefore, the results of this follow-up audit will be included in a future summary to the Board.

We appreciate the cooperation and assistance extended to us by the personnel of Health Care Agency/Accounting Services during our follow-up audit.

Other Recipients of this Audit Report:

Members, Board of Supervisors
Members, Audit Oversight Committee
Foreman, Grand Jury
Thomas G. Mauk, County Executive Officer
Darlene J. Bloom, Clerk of the Board of Supervisors
Alice L. Manning, Deputy Agency Director, HCA/Financial and Administrative Services
David E. Sundstrom, Auditor-Controller
Shaun Skelly, Assistant Auditor-Controller/Agency Accounting
Alice Sworder, Manager, HCA/Accounting Services



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INTERNAL AUDITOR'S REPORT

Audit No. 2532

April 26, 2005

Juliette A. Poulson, Director
Health Care Agency
405 West Fifth Street
Santa Ana, CA 92701

We have completed a Follow-Up Audit of Health Care Agency Trust and Agency Fund Disbursements. Our examination was limited to reviewing, as of February 28, 2005, actions taken to implement the recommendations made in our audit report dated November 2, 2004.

The original audit report contained five (5) recommendations concerning trust and agency fund reconciliations. We are pleased to report that all five recommendations have been fully implemented within the time frame the Board of Supervisors expects.

Sincerely,

Peter Hughes, Ph.D., CPA
Director, Internal Audit Department

Distribution: Pursuant to Audit Oversight Committee Procedure No. 1
Members, Board of Supervisors
Members, Audit Oversight Committee
Foreman, Grand Jury
Thomas G. Mauk, County Executive Officer
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