

Internal Audit Department

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

California Counties Audit Chiefs' Committee Southern California Training

“Control Self-Assessment”

Dr. Peter Hughes

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Orange County, CA**

Assignment No: 2700-43

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Internal Audit Department

Serving the OC Board of Supervisors since 1995

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Internal Audit Department

Providing Facts and Perspectives Countywide

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Letter from Director Peter Hughes



May 30, 2008



TO: California Counties
Audit Chiefs' Committee
Southern California Training
Ontario Hilton
Training Attendees

FROM: Dr. Peter Hughes, CPA, Director
OC Internal Audit Department

Hi!

I am pleased to share with you our CSA successes and insights. We first embraced CSA as a way to help management help themselves. We researched the literature and found many versions of CSA, and picked the most labor-intensive and demanding version of CSA – the facilitated workshop, hosted by the Orange County Internal Audit Department.

The adage that “you get back what you put into something” proved very true for us. Our CSA “auditor-facilitated” workshops were enthusiastically embraced by the entire County and proved to be the single most popular and highest rated service we provided.

We conducted over 100 workshops Countywide in almost every single County department. In fact, they were so popular, we returned as many as three times to some departments at their insistence.

I hope our presentation proves interesting and helpful to you.



Part 1 – Introduction

1. Different types of CSA
2. Methods of CSA used by OCIAD
3. Introduction to CSA

Part 2 –CSA Workshop Demonstration

1. Post-It Note exercise (referred to as “Situation Appraisal”)
2. Voting on level of agreement with various statements and subsequent discussion (referred to as “Control Appraisal”)

Part 3 – CSA Workshop Summary