AUDIT HIGHLIGHT JUNE 30, 2008

CAAT SUMMARY REPORT

MONTHLY PERFORMANCE REPORT OF COMPUTER-ASSISTED AUDIT TECHNIQUES (CAAT)
For Duplicate Vendor Payments and Other Periodic Routines
Audit No. 2713-L

WHAT WE FOUND?

Our review of $96 million vendor disbursements processed during May 2008 found that 99.999% of invoices were paid only once.

Of the 20,050 invoices processed during May 2008, we identified 3 duplicate payments made to vendors totaling $788, or .001% of the $96 million.

No findings resulted from the other CAAT routines performed this month.

WHY WE DID THIS ANALYSIS?

We perform the CAAT routine to identify potential duplicate vendor payments made by the County.

WHY IS THIS ANALYSIS IMPORTANT?

The CAAT routine allows us to identify and recover duplicate payments made to vendors doing business with the County. To date, we have identified **$729,806** in duplicate payments of which the Auditor-Controller has collected **$711,883** or **98%**.

BACKGROUND & INFORMATION (SEE COMPLETE REPORT FOR DETAIL)

The CAAT (Computer Assisted Audit Techniques) routines are automated queries using a proprietary industry recognized software product applied to large amounts of electronic data searching for specified characteristics. Resulting exceptions or findings are forwarded to the appropriate department for validation and/or resolution.

For more information, please contact Dr. Peter Hughes, CPA, Director of the Internal Audit Department at (714) 834-5475 or peter.hughes@iad.ocgov.com