



OC Board of Supervisors' Internal Audit Department

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

AUDIT HIGHLIGHT NOVEMBER 24, 2008 **CAAT SUMMARY REPORT**

MONTHLY PERFORMANCE REPORT OF COMPUTER-ASSISTED AUDIT TECHNIQUES (CAAT) For Duplicate Vendor Payments and Other Periodic Routines Audit No. 2844-E

WHAT WE FOUND?

In our review of 14,573 invoices totaling \$106 million vendor disbursements processed during October 2008, we identified no duplicate payments made to vendors.

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

WHY WE DID THIS ANALYSIS?

We perform a monthly analysis of disbursements 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 **\$766,354** in duplicate payments of which the Auditor-Controller has collected **\$750,269** 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.

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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