



INTERNAL AUDIT DEPARTMENT



**First & Final Close-Out
Follow-Up Internal Control Audit:
Countywide Audit of
County Business Travel and Meeting Policy -
OC Public Works**

As of September 30, 2018

**Audit No. 1839-B (Reference 1626-B-F1)
Report Date: November 8, 2018**

Recommendation Status

1

Implemented

0

In Process

0

Not Implemented

0

Closed

OC Board of Supervisors

Chairman Andrew Do
1st District

Vice Chairman Shawn Nelson
4th District

Supervisor Michelle Steel
2nd District

Supervisor Todd Spitzer
3rd District

Supervisor Lisa Bartlett
5th District



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Audit No. 1839-B
(Reference 1626-B-F1)

November 8, 2018

To: Shane Silsby, Director
OC Public Works

From: Scott Suzuki, CPA, Acting Director *S Suzuki*
Internal Audit Department

Subject: First & Final Close-Out Follow-Up Internal Control Audit:
Countywide Audit of County Business Travel and Meeting Policy –
OC Public Works

We have completed a follow-up audit of OC Public Works (OCPW) County Business Travel and Meeting Policy as of September 30, 2018, original Audit No. 1626-B, dated February 7, 2018. Details of our results immediately follow this letter. Additional information including background and our scope are included in Appendix A.

Our First Follow-Up Audit found OCPW implemented the one (1) recommendation from the original audit. Because the recommendation has been implemented, this report represents the final close-out of the original audit.

We appreciate the assistance extended to us by OC Public Works personnel during our follow-up audit. If you have any questions, please contact me at 714.834.5509 or Michael Dean, Senior Audit Manager, at 714.834.4101.

Attachments

Other recipients of this report:

- Members, Board of Supervisors
- Members, Audit Oversight Committee
- Frank Kim, County Executive Officer
- OC Public Works Distribution
- Auditor-Controller Distribution
- Foreperson, Grand Jury
- Robin Stieler, Clerk of the Board of Supervisors
- Vavrinek, Trine, Day & Co., LLP, County External Auditor

INTERNAL AUDIT DEPARTMENT

RESULTS	
FINDING NO. 1	Supporting Documentation Was Not Canceled
CATEGORY	Control Finding
RECOMMENDATION	We recommend OC Public Works ensure supporting documentation for travel expenditures is properly canceled (marked as “paid”).
CURRENT STATUS	<p>Implemented. OC Public Works procured a “paid” stamp for use in canceling revolving fund supporting documentation. We reviewed five revolving fund transactions and noted the supporting documentation was properly canceled (marked as “paid”).</p> <p>Because of the actions taken by OCPW, we consider this recommendation implemented.</p>
AUDIT TEAM	Michael Dean, CPA, CIA, CISA Stephany Pantigoso Senior Audit Manager Senior Auditor



INTERNAL AUDIT DEPARTMENT

APPENDIX A: ADDITIONAL INFORMATION

SCOPE	Our follow-up audit was limited to reviewing actions taken as of September 30, 2018 to implement the one (1) recommendation from our original Audit No. 1626-B, dated February 7, 2018.
BACKGROUND	The original audit evaluated operational effectiveness of internal control for expenditures governed by the County Business Travel and Meeting Policy and compliance of expenditures with County policy. The original audit identified one (1) Control Finding.



INTERNAL AUDIT DEPARTMENT

APPENDIX B: FOLLOW-UP AUDIT IMPLEMENTATION STATUS

Implemented	In Process	Not Implemented	Closed
The department has implemented our recommendation in all respects as verified by the follow-up audit. No further follow-up is required.	The department is in the process of implementing our recommendation. Additional follow-up may be required.	The department has taken no action to implement our recommendation. Additional follow-up may be required.	Circumstances have changed surrounding our original finding/ recommendation that: (1) make it no longer applicable or (2) the department has implemented and will only implement a portion of our recommendation. No further follow-up is required.

