



Internal Audit Department

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

AUDIT HIGHLIGHT

DECEMBER 16, 2013

RESULTS OF CONTINUOUS AUDITING USING CAATS – DECEMBER 2013 Auditor-Controller, Human Resource Services, & County Procurement Office Audit for Duplicate Vendor Payments and Other Periodic Routines Audit No. 1349-F

WHAT WE FOUND?

Duplicate Vendor Payments: Our review of \$150 million vendor disbursements processed during November 2013 found that 100% of invoices were paid only once. Of the 19,824 invoices processed during November 2013, we identified no (0) potential duplicate payments made to vendors.

Employee-Vendor: This routine is performed on a quarterly basis and was not performed in December. All employee-vendor matches identified to date have been resolved.

Working Retirees: As of November 28, 2013, no OC working retirees exceeded the fiscal year 2013-2014 limits of 960 or 720 hours mandated by Government Code Sections 31680.6 & 31641.04.

Payroll Direct Deposits: No findings resulted from the payroll direct deposit CAAT routine this month.

WHY IS THIS ANALYSIS IMPORTANT?

Duplicate Vendor Payments: For FY 12-13, established vendor payments were about \$2.6 billion (this amount is a subset of the total payments and does not include miscellaneous vendor payments; see report for details). To date, we have identified \$1,025,809 in duplicate payments made to vendors of which the County has collected \$1,013,713 or 99%.

Working Retirees: As of November 28, 2013, OC working retiree/extra-help hours were:

Department	No. of Working Retirees	FY 13-14 Hours
Sheriff-Coroner	87	26,349
District Attorney	31	10,428
Probation	11	3,442
Assessor	13	3,413
Health Care Agency	11	2,251
OC Public Works	4	1,489
Social Services Agency	4	1,436
Human Resource Services	2	696
Treasurer-Tax Collector	1	373
BOS 2 nd District	1	241
OC Community Resources	1	84
Child Support Services	1	16
Total	167	50,218

Payroll Direct Deposits: For FY 12-13, direct deposits for regular payroll were about \$1.3 billion.

CAATS - Cited as a Best Practice by the Institute of Internal Auditors