

INTERNAL AUDIT DEPARTMENT

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Audit No. 2492-A

June 18, 2025

To: Andrew N. Hamilton, CPA  
Auditor-Controller

From: Aggie Alonso, CPA, CIA, CRMA  
Internal Audit Department Director

 Digitally signed by  
Agripino Alonso  
Date: 2025.06.18  
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Subject: Cash Shortage Reimbursement Request – Child Support Services

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At the request of the Auditor-Controller's (A-C) Internal Audit Unit and pursuant to County Accounting Manual C-3 Cash Shortages, we reviewed Child Support Services' (CSS) Request for Relief of Accountability and Replenishment totaling \$7,637.

Based on our review of related documentation, the cash shortage was the result of multiple instances of employee theft committed by one employee that occurred between November 6, 2020 and April 30, 2021. The District Attorney also investigated the case and officially filed complaint documents to the Superior Court of Orange County on March 13, 2025.

We also performed an Internal Control Audit of Child Support Services Cash Receipts, Audit No. 2306, and issued our report on June 28, 2024. Based on our audit, we determined CSS took corrective action by establishing additional controls to address the issues that contributed to the cash shortages. Accordingly, we recommend the A-C approve the relief of accountability and approval for replenishing the shortage.

Should you have any questions, please contact me directly at 714-834-5442 or Deputy Director Jose Olivo at 714-834-5509.

cc: Maria Arzola, Child Support Services Director  
Salvador Lopez, Chief Deputy Auditor-Controller  
Rodrigo Martinez, Audit Manager, Auditor-Controller  
David Chen, Deputy, District Attorney