



INTERNAL AUDIT DEPARTMENT



First Follow-Up Internal Control Audit: Probation Department Cal-Cards

As of October 31, 2020

Audit No. 1939-M (Reference 1822-F1)
Report Date: January 20, 2021

Recommendation Status

0

Implemented

3

In Process

0

Not Implemented

0

Closed

OC Board of Supervisors

CHAIRMAN ANDREW DO
1st DISTRICT

VICE CHAIRMAN DOUG CHAFFEE
4th DISTRICT

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2nd DISTRICT

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3rd DISTRICT

SUPERVISOR LISA A. BARTLETT
5th DISTRICT



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Audit No. 1939-M
(Reference 1822-F1)

January 20, 2021

To: Steven J. Sentman
Chief Probation Officer

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

Subject: First Follow-Up Internal Control Audit: Probation Department Cal-Cards

We have completed a follow-up audit of Probation Department's (Probation) Cal-Card process as of October 31, 2020, original Audit No. 1822, dated March 24, 2020. Details of our results immediately follow this letter. Additional information including background and our scope is included in Appendix A.

Our first follow-up audit concluded Probation is in process of implementing all three (3) recommendations. A second follow-up audit will be performed in approximately six months and a follow-up audit report form is attached to facilitate that audit. Any recommendations not implemented or in process at that time will be brought to the attention of the Audit Oversight Committee at its next scheduled meeting.

We appreciate the assistance extended to us by Probation personnel during our follow-up audit. If you have any questions, please contact me at 714.834.5442 or Assistant Director Scott Suzuki at 714.834.5509.

Attachments

Other recipients of this report:

- Members, Board of Supervisors
- Members, Audit Oversight Committee
- County Executive Office Distribution
- Probation Department Distribution
- Foreperson, Grand Jury
- Robin Stieler, Clerk of the Board of Supervisors
- Eide Bailly LLP, County External Auditor

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RESULTS	
FINDING NO. 1	Internal Policy and Procedures
CATEGORY	Control Finding
RECOMMENDATION	Probation management establish internal policy and procedures regarding Cal-Card purchases.
CURRENT STATUS & PLANNED ACTION	<p>In Process. Probation has drafted written internal policy and procedures (P&Ps) that are being reviewed by various department members to ensure accuracy and completeness. The P&Ps are estimated for completion by the end of FY 2020-21. Probation also plans to provide training for all Cal-Card users after the P&Ps are finalized.</p> <p>Based on the actions taken by Probation, we consider this recommendation in process.</p>
FINDING NO. 2	Cal-Card Type
CATEGORY	Control Finding
RECOMMENDATION	Probation management ensure the appropriate Cal-Card type is used when making purchases.
CURRENT STATUS & PLANNED ACTION	<p>In Process. Probation has drafted written internal policy and procedures (P&Ps) that are being reviewed by various department members to ensure accuracy and completeness. The policy makes clear the appropriate use for both Cal-Card types. The P&Ps are estimated for completion by the end of FY 2020-21. Probation continues to provide staff with procurement training and updates. The department intends to host an updated training for all Cal-Card users after the P&Ps are finalized.</p> <p>Based on the actions taken by Probation, we consider this recommendation in process.</p>
FINDING NO. 3	Manual Travel Requisitions
CATEGORY	Control Finding
RECOMMENDATION	Probation management ensure the implementation of OC Expediter for travel requisitions.



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CURRENT STATUS & PLANNED ACTION	<p>In Process. Probation is in the process of validating the workflow through the OC Expediter training environment and revising department policy and developing procedures for the implementation of electronic travel requisitions in OC Expediter. Once the policy and procedures are complete, Probation will add users to the workflow and provide necessary staff training. The anticipated completion is the end of FY 2020-21.</p> <p>Based on the actions taken by Probation, we consider this recommendation in process.</p>
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AUDIT TEAM	<div> <div> Scott Suzuki, CPA, CIA, CISA, CFE Michael Dean, CPA, CIA, CISA Gianne Morgan, CIA Gabriela Cabrera Mari Elias, DPA </div> <div> Assistant Director Senior Audit Manager Audit Manager Senior Auditor Administrative Services Manager </div> </div>
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APPENDIX A: ADDITIONAL INFORMATION

SCOPE	Our follow-up audit was limited to reviewing actions taken by Probation Department as of October 31, 2020 to implement the three (3) recommendations from our original Audit No. 1822, dated March 24, 2020.
BACKGROUND	The original audit evaluated operational effectiveness of internal control over the Cal-Card process. The original audit identified three (3) Control Findings.



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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.

