



INTERNAL AUDIT DEPARTMENT



First & Final Close-Out Follow-Up Internal Control Audit: Countywide Audit of County Business Travel and Meeting Policy – Sheriff-Coroner

As of December 31, 2018

Audit No. 1839-F (Reference 1626-H-F1)
Report Date: February 11, 2019

Recommendation Status

1

Implemented

0

In Process

0

Not Implemented

0

Closed

OC Board of Supervisors

Chairwoman Lisa Bartlett
5th District

Vice Chair Michelle Steel
2nd District

Supervisor Andrew Do
1st District

Vacant
3rd District

Supervisor Doug Chaffee
4th District



INTERNAL AUDIT DEPARTMENT

Audit No. 1839-F
(Reference 1626-H-F1)

February 11, 2019

To: Don Barnes
Sheriff-Coroner

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

S Suzuki

Subject: First & Final Close-Out Follow-Up Internal Control Audit:
Countywide Audit of Business Travel and Meeting Policy – Sheriff-Coroner

We have completed a follow-up audit of Sheriff-Coroner (OCSD) County Business Travel and Meeting Policy as of December 31, 2018, original Audit No. 1626-H, dated April 30, 2018. Details of our results immediately follow this letter. Additional information including background and our scope are included in Appendix A.

Our follow-up audit found that OCSD 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 Sheriff-Coroner 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
- Sheriff-Coroner Distribution
- Foreperson, Grand Jury
- Robin Stieler, Clerk of the Board of Supervisors
- Vavrinek, Trine, Day & Co., LLP, County External Auditor

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RESULTS	
FINDING NO. 1	Automated Purchase Requisitions
CATEGORY	Control Finding
RECOMMENDATION	We recommend OCSD implement an automated purchase requisition system, such as OC Expediter.
CURRENT STATUS	<p>Implemented. We found that OCSD implemented OC Expediter as its automated purchase requisition system for travel requests effective December 3, 2018. We reviewed two travel requisitions for December 2018 that were initiated and approved in OC Expediter and verified that OCSD is actively using the automated purchase requisition system.</p> <p>Because of the actions taken by OCSD, we consider this recommendation implemented.</p>

AUDIT TEAM	Michael Dean, CPA, CIA, CISA Gianne Acosta, CIA Sara Mikhaeil, CPA, CFE	Senior Audit Manager Audit Manager I Senior Auditor
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APPENDIX A: ADDITIONAL INFORMATION

SCOPE	Our follow-up audit was limited to reviewing actions taken as of December 31, 2018 to implement the one (1) recommendation from our original Audit No. 1626-H, dated April 30, 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.



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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.

