



Internal Audit Department

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

AUDIT HIGHLIGHT

SEPTEMBER 23, 2013

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

WHAT WE FOUND?

Duplicate Vendor Payments: Our review of \$248 million vendor disbursements processed during August 2013 found that 100% of invoices were paid only once. Of the 16,532 invoices processed during August 2013, we identified no potential duplicate payments made to vendors.

Employee-Vendor: This routine is performed on a quarterly basis; therefore, was not performed in August 2013. All employee-vendor matches identified to date have been resolved to Human Resource Services (HRS) satisfaction.

Working Retirees: As of August 22, 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 \$1,025,702 in duplicate payments made to vendors of which the County has collected \$1,011,943 or 99%.

Working Retirees: As of August 22, 2013, OC working retiree/extra-help hours were:

Department	No. of Working Retirees	FY 13-14 Hours
Sheriff-Coroner	84	9,823
District Attorney	19	3,044
Probation	11	1,112
Health Care Agency	10	843
Social Services Agency	3	650
Assessor	8	603
OC Public Works	2	364
Human Resource Services	2	263
Treasurer-Tax Collector	1	133
Child Support Services	1	16
Total	141	16,851

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