



Internal Audit Department

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

AUDIT HIGHLIGHT

FEBRUARY 25, 2011

**RESULTS OF CONTINUOUS AUDITING USING CAATS:
Auditor-Controller, Human Resources, & County Procurement Office
Duplicate Vendor Payments and Other Routines
Audit No. 1041-I**

WHAT WE FOUND?

Duplicate Vendor Payments: Our review of \$188 million vendor disbursements processed during January 2011 found that 100% of invoices were paid only once. Of the 29,331 invoices processed during January 2011, we identified no potential duplicate payments made to vendors.

Employee-Vendor: All potential employee-vendor matches identified to date have been researched and resolved. Our next analysis will be performed at 3/31/11.

Working Retirees: As of 1/20/11, no working retirees exceeded the annual limits of 960 or 720 hours for FY 10-11 as mandated by Government Code Sections 31680.6 & 31641.04.

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

WHY IS THIS ANALYSIS IMPORTANT?

Vendor Payments: For FY 09-10, established vendor payments were about \$2.2 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 \$974,288 in duplicate payments made to vendors of which the County has collected \$904,864 or 93%.

Working Retirees: For FY 10-11, extra help/working retirees with hours as of 1/20/11:

Department	No. of Working Retirees	Total FY Hours To Date
Sheriff-Coroner	61	21,951
District Attorney	12	5,007
Health Care Agency	10	4,320
Assessor	9	3,265
OC Public Works	2	1,035
County Counsel	1	521
Auditor-Controller	1	289
Treasurer-Tax Collector	1	120
Total	97	36,508

Payroll Direct Deposit: For FY 09-10, direct deposits for regular payroll were about \$1.3 billion.

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