



Orange County Auditor-Controller Internal Audit



Internal Control Audit:
Countywide Audit of
County Business Travel and Meeting Policy -
Auditor-Controller

For the Fiscal Year Ended
June 30, 2017

Audit Number 1626-D
Report Date: June 29, 2018



O R A N G E C O U N T Y
AUDITOR-CONTROLLER
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ERIC H. WOOLERY, CPA
AUDITOR-CONTROLLER



Transmittal Letter

Audit No. 1626-D

June 29, 2018

TO: Eric H. Woolery, CPA
Auditor-Controller

SUBJECT: Internal Control Audit:
Countywide Audit of County Business Travel and Meeting Policy –
Auditor-Controller

We have completed our audit of internal control of Auditor-Controller (A-C) expenditures governed by the County Business Travel and Meeting Policy for the fiscal year ended June 30, 2017. Our final report is attached for your review.

An **Audit Status Report** is submitted quarterly to the Audit Oversight Committee (AOC) and the Board of Supervisors (BOS) detailing any critical and significant audit findings released in reports during the prior quarter and the implementation status of audit recommendations as disclosed by our Follow-Up Audits. Accordingly, the results of this audit will be included in a future status report to the AOC and BOS.

Additionally, we will request your department to complete a **Customer Survey** of Audit Services. You will receive the survey shortly after the distribution of our final report.

A handwritten signature in blue ink, appearing to read "S Suzuki".

Scott Suzuki, CPA, Director
Auditor-Controller Internal Audit Division

Attachments

Other recipients of this report:

- Members, Board of Supervisors
- Members, Audit Oversight Committee
- Frank Kim, County Executive Officer
- Phillip Daigneau, Director of Information Technology, Auditor-Controller
- Mark Malbon, Interim Director of Central Accounting Operations, Auditor-Controller
- Paul Villanueva, CAPS+ Systems Functional Manager, Auditor-Controller
- Maribel Garcia, Administrative Services Unit Manager, Auditor-Controller
- Winnie Keung, Financial Services Unit Manager, Auditor-Controller
- Foreperson, Grand Jury
- Robin Stieler, Clerk of the Board of Supervisors
- Vavrinek, Trine, Day & Co., LLP, County External Auditor



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Countywide Audit of County Business Travel and Meeting Policy –
Auditor-Controller
Audit No. 1626-D*

For the Fiscal Year Ended June 30, 2017

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Internal Auditor's Report

Audit No. 1626-D

June 29, 2018

TO: Eric H. Woolery, CPA
Auditor-Controller

FROM: Scott Suzuki, CPA, Director
Auditor-Controller Internal Audit Division

SUBJECT: Internal Control Audit:
Countywide Audit of County Business Travel and Meeting Policy –
Auditor-Controller

OBJECTIVES

As part of a Countywide Audit of the County Business Travel and Meeting Policy, we have completed our audit of internal control of Auditor-Controller (A-C) expenditures governed by the County Business Travel and Meeting Policy for the fiscal year ended June 30, 2017. We performed this audit in accordance with the FY 2017-18 Audit Plan and Risk Assessment developed by the Auditor-Controller Internal Audit Division and approved by the Audit Oversight Committee (AOC) and Board of Supervisors (BOS), to assist management in evaluating and enhancing internal control and the effectiveness and efficiency of the selected areas under audit. Our audit was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing issued by the International Audit Standards Board. Our audit objectives were to:

1. Evaluate operational effectiveness of internal control for expenditures governed by the County Business Travel and Meeting Policy (Travel Policy) to ensure expenditures are complete, accurate, and valid.
2. Determine if expenditures are made in compliance with the County policy.
3. Review travel and meeting expenditure business processes for efficiency improvement.

RESULTS

Objective No. 1

We found that internal control is generally effective to ensure that expenditures governed by the Travel Policy are complete, accurate, and valid; however, we noted the following:

**Two (2)
Significant
Control
Weaknesses**

Social Security Numbers are displayed to certain users

Finding No. 1

Social Security Number requested on Cash Advance Request form

Finding No. 2

Three (3) Control Findings

Outdated policies and procedures for business travel and meeting administration

Finding No. 3

Duplicate expenditure

Finding No. 4

Rounding issues in Mileage and Other Expenses Workflow Application

Finding No. 6



Internal Auditor's Report

RESULTS (CON'T)

Objective No. 2

We found that expenditures are generally made in compliance with County policy; however, we noted the following:

One (1) Control Finding

Mileage and Other Expenses Claim forms not submitted timely

Finding No. 5

Objective No. 3

We found that business processes are generally efficient as related to the process of incurring travel and meeting expenditures; however, we noted the following:

One (1) Control Finding

Manually processed Mileage and Other Expenses Claim forms

Finding No. 7

BACKGROUND

The A-C's mission is "to promote public oversight, provide accountability, and support financial decision-making for the County." The A-C's vision is "to be the County's trusted source of financial information to account for the past, direct the present, and shape the future."

The A-C is the County's Chief Accounting Officer headed by an independently elected official who reports to the taxpayers to provide them and the County Board of Supervisors with objective management, analysis, and advice. The office provides the County's accounting services mandated by the California Statutory Code to receive and expend the County's income. The office is organized into five operational divisions: Central Accounting Operations, Satellite Accounting Operations, Executive & Administrative Services, Internal Audit, and Information Technology.

County Business Travel and Meeting Policy

On January 26, 2016, the Board of Supervisors approved Resolution 16-010, the "County Business Travel and Meeting Policy" to ensure the County's resources are spent in a manner that maximizes and provides full accountability of those resources, and provides for reasonable and equitable reimbursement of expenses incurred by individuals while on County business travel.

Payment/Reimbursement Methods

Business Travel and Meeting expenditures are made and claimed through a variety of payment types:

- **Revolving Cash Fund/Petty Cash** – Expenditures paid by cash or check for supplies, travel, and certain services.
- **Revolving Cash Fund/Travel Cash Advances** – Cash advances made prior to travel and for reimbursement of incurred travel expenses.
- **Mileage & Other Expense Claims** – Employee incurs travel costs, submits reimbursement claim, and is reimbursed through payroll.
- **County Cal-Cards** – Credit card transactions using department funds for business related purchases.



Internal Auditor’s Report

- **Procurement & Contracted Services** – Contract with travel company for department travel needs.

Accounting for County Business Travel and Meeting Expenditures

These expenditures are recorded in various object codes, along with other non-travel expenditures (e.g., in 2400 special departmental expense), in the County’s General Ledger. The object code, title, and amount recorded for the fiscal year ended June 30, 2017 are listed below:

Table 1. Expenditures by Object Code

Object Code	Title	Total Expenditures
2400	Special Departmental Expense	\$70,667
2600	Transportation and Travel – General	74,022
2601	Private Auto Mileage	15,106
2700	Transportation and Travel – Mtgs & Conferences	132,961

Source: CAPS+ Data Warehouse

Prior Audit Activity

We have not issued any audit reports for the A-C with a similar scope within the last ten years.

SCOPE AND METHODOLOGY

Our audit scope was limited to internal control over Travel Policy expenditures for the fiscal year ended June 30, 2017. Our methodology included inquiry, observation, examination of documentation, and testing of relevant transactions. In addition, we performed various computer-assisted audit techniques (CAAT) with Cal-Card data obtained from the County’s vendor, US Bank, to identify (1) potential duplicate payments, (2) potential inappropriate payments (e.g., payments made on weekends and holidays), (3) employee/cardholder matches, and (4) exceeded purchase limits.

Scope Exclusions

Our audit scope did not include a review of controls over the A-C’s CAPS+ system or the OC Expediter system.

FOLLOW-UP PROCESS

Please note we have a structured and rigorous **Follow-Up Audit** process in response to recommendations and suggestions made by the AOC and the BOS. Our **First Follow-Up Audit** will generally begin at six months from the official release of the report. A copy of all our Follow-Up Audit reports is provided to the BOS as well as to all those individuals indicated on our standard routing distribution list.

The AOC and BOS expect that audit recommendations will typically be implemented within six months and often sooner for significant and higher risk issues. Our **Second Follow-Up Audit** will generally begin at six months from the release of the first Follow-Up Audit report, by which time **all** audit recommendations are expected to be addressed and implemented. We bring to the AOC’s attention any audit recommendations we find still not implemented or mitigated after the second Follow-Up Audit. Such open issues will appear on the AOC agenda at their next scheduled meeting for discussion.



Internal Auditor's Report

We have attached a **Follow-Up Audit Report Form**. Your department should complete this template as our audit recommendations are implemented. When we perform our first Follow-Up Audit approximately six months from the date of this report, we will need to obtain the completed form to facilitate our review.

MANAGEMENT'S RESPONSIBILITY FOR INTERNAL CONTROL

In accordance with the Auditor-Controller's County Accounting Manual Section S-2 Internal Control Systems: "All County departments/agencies shall maintain effective internal control systems as an integral part of their management practices. This is because management has primary responsibility for establishing and maintaining the internal control system. All levels of management must be involved in assessing and strengthening internal controls." Control systems shall be continuously evaluated by Management and weaknesses, when detected, must be promptly corrected. The criteria for evaluating an entity's internal control structure are the Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control – Integrated Framework. Our Internal Control Audit enhances and complements, but does not substitute for the A-C's continuing emphasis on control activities and self-assessment of control risks.

Inherent Limitations in Any System of Internal Control

Because of inherent limitations in any system of internal control, errors or irregularities may nevertheless occur and not be detected. Specific examples of limitations include, but are not limited to, resource constraints, unintentional errors, management override, circumvention by collusion, and poor judgment. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or the degree of compliance with the procedures may deteriorate. Accordingly, our audit would not necessarily disclose all weaknesses in the A-C's operating procedures, accounting practices, and compliance with County policy.

The Auditor-Controller Internal Audit Division is available to partner with your staff so that they can successfully implement or mitigate difficult audit recommendations.

ACKNOWLEDGEMENT

We appreciate the courtesy extended to us by the personnel at the Auditor-Controller during our audit. If you have any questions regarding our audit, please contact me at (714) 834-5509.



Detailed Findings, Recommendations, and Management Responses

Business Process and Internal Control Strengths

Business process and internal control strengths noted during our audit include:

- ✓ All A-C Cal-Card holders have pre-set single purchase and 30-day purchase limits.
- ✓ Travel expenditures are approved via requisition before an expenditure is made.
- ✓ Practices exist to obtain approval of travel and reimbursement of related expenditures.
- ✓ Expenditures for business meeting meals are pre-approved by the department head.
- ✓ Travel per diem rates are verified against GSA rates by date and location.
- ✓ A-C maintains internal records documenting County business travel and related expenses.

The following areas are where we believe business travel and meeting expenditure processes and internal control should be enhanced:

Finding No. 1 – Personally Identifiable Information Displayed (Significant Control Weakness)

During our countywide travel audits, A-C Disbursing provided us with Mileage and Other Expenses Claim forms in electronic format. Each file was named starting with the employee's full nine-digit social security number (SSN), which was visible in clear text to all A-C payroll staff. The full SSNs were each used as a key identifier in ERMI for various document types, such as employee reimbursement claims, employee payroll images, garnishments, manual timesheets/attendance reports, and workers' compensation cases. Upon notification from Internal Audit, A-C management informed us that for those document types mentioned above, the full SSNs were removed as a key identifier in ERMI and are no longer visible.

Inadequate security over personally identifiable information can adversely affect the individual and the County due to the risk of cyber security breaches, cybercrimes, and threats. Individual impact includes identify theft, embarrassment, and blackmail. The impact to the County is loss of the public's trust, legal liability, and remediation costs.

Recommendation No. 1:

We recommend the Auditor-Controller identify all SSNs residing in its systems and restrict, mask, and encrypt them accordingly.

Auditor-Controller Management Response:

Concur. We have identified where social security number (SSN) appears in CAPS+ HR/Payroll and ERMI. We have begun to hide or remove SSN in those systems where it is not required. In addition, we are getting the Oracle data encryption software. This will allow us to have all data fields SSN encrypted at rest in the database.



Detailed Findings, Recommendations, and Management Responses

Finding No. 2 – Employee Social Security Numbers Requested on Cash Advance Request Form (Significant Control Weakness)

A-C's County Accounting Manual procedure number C-1, "Cash Advances – Revolving Funds" includes a "Cash Advance Request" form as an exhibit. Employees are required to complete the form prior to obtaining a cash advance. The form includes a space for the requestor to list their SSN. Some departments have been listing the last four digits of employees' SSNs on the forms. Employee identification numbers have been created as an alternate method of identifying employees.

The California Office of Privacy Protection in the Department of Consumer Affairs has the statutorily mandated purpose of protecting the privacy of individuals' personal information. The Office of Privacy Protection has published recommended practices for protecting the confidentiality of SSNs because of the role they have come to play in the marketplace in identity theft and other forms of fraud.

Recommendation No. 2:

We recommend the A-C remove the request for an employee's Social Security Number from the Cash Advance Request form and utilize an alternate identification number if required.

Auditor-Controller Management Response:

Concur. SSN will be removed from the Cash Advance Request form and Employee Identification Number will be used instead.

Finding No. 3 – Outdated Policy and Procedures for Business Travel and Meeting Administration (Control Finding)

A-C does not have current internal policy and procedures describing the steps to be taken for processing business travel and meeting expenditures. A-C does maintain some travel-related policy and procedures in its "Desk Procedures – Executive Secretary II"; however, the procedures are outdated and are not given to other A-C employees.

A-C also follows pertinent County policies, such as the County Business Travel and Meeting Policy (Travel Policy), revolving fund policies and procedures established by the Auditor-Controller (A-C) in the County Accounting Manual (CAM), Cal-Card Policies and Procedures, and the Contract Policy Manual. However, these policies are general and do not list all the specific steps for staff to take when incurring and processing travel expenditures.

Not having current departmental policy and procedures could result in inconsistent processing of business travel and meeting transactions or departmental management directives not being followed.

Recommendation No. 3:

We recommend the Auditor-Controller develop current detailed policy and procedures regarding business travel and meeting expenditures.

Auditor-Controller Management Response:

Concur. The Auditor-Controller will develop current and procedures for business travel and meeting expenditures.



Detailed Findings, Recommendations, and Management Responses

Finding No. 4 – Duplicate Travel Expenditure (Control Finding)

An A-C employee submitted a Mileage and Other Expenses Claim form for various meal per diems totaling approximately \$103 and received reimbursement; however, the actual meal expenses had already been claimed and paid on another employee's Mileage and Other Expenses Claim form.

Duplicate payments are an inappropriate use of public funds.

Subsequent to our finding, the County was reimbursed in full for the amount noted.

Recommendation No. 4:

We recommend the Auditor-Controller review and enhance its current process to ensure duplicate expenses are not processed.

Auditor-Controller Management Response:

Concur. This was an isolated incident. The employee was unfamiliar with the policy for claiming per diem meal expenses; thus unintentionally submitted a duplicate claim. Subsequently, the employee had reimbursed the amount in full and received additional training on the policy. In addition, we will review the Travel Expense reimbursement process to identify opportunities to reduce the chances of processing duplicate expenditures.

Finding No. 5 – Mileage and Other Expenses Claim Forms Not Submitted Timely (Control Finding)

Three of 15 (20%) Mileage and Other Expenses Claim forms completed were not submitted to the A-C within six months as required by the Travel Policy. Additionally, these claims were processed and paid by A-C Claims.

This can result in the accumulation of numerous claim items that can become more cumbersome to review.

Recommendation No. 5:

We recommend the Auditor-Controller ensure Mileage and Other Expenses Claim forms are properly submitted within six months as required. We also recommend the Auditor-Controller ensure payments are not disbursed for claims submitted beyond six months from the end of travel event or expense.

Auditor-Controller Management Response:

Partially concur. In general, we do not pay claims we receive more than 6 months from the date of the event, per policy. In practice, we believe that using the date the employee signed (submitted) the claim meets the spirit of the policy. Since an employee cannot control how long it takes their department to approve and submit their claim to A-C, we will not penalize the employee if they submit the claim within the 6-month timeframe, even if their department does not submit the claim to A-C until after that timeframe. County Counsel and CEO are in agreement with this practice.



Detailed Findings, Recommendations, and Management Responses

Finding No. 6 – Rounding Issue in A-C’s Mileage and Expense Claim Workflow Application (Control Finding)

In the A-C’s Mileage and Expense Claim workflow application, rounding occurs at the individual line level. While these are calculated correctly, totals are sometimes incorrect and different from CAPS+ reports because of rounding.

Although the dollar amount is immaterial, some departments process claims for grants. Departments that do grant claiming are required to submit supporting documentation to grantors. Incorrect amounts on workflow application reports have to be manually revised to match CAPS+, which is time-consuming.

We were informed the A-C is developing a Request for Proposal (RFP) for a long-term solution to the Mileage and Expense Claim workflow application.

Recommendation No. 6:

We recommend the Auditor-Controller address the issue of rounding in its solution to the Mileage and Expense Claim workflow application.

Auditor-Controller Management Response:

Concur. The issue with the rounding of the mileage claim forms is due to the different platform systems (AIX compared to Windows). Since CAPS+ is the system of record, we have already implemented solution with the removal of the calculated total on the PDF created from within the online mileage claim application.

Finding No. 7 – Automated Mileage and Other Expenses Claim Forms (Control Finding)

The A-C has developed a Mileage and Expense Claim workflow application; however, not all County departments have been offered access to the application and are processing manual Mileage and Other Expenses Claim forms. In addition, the Mileage and Expense Claim workflow application only allows employees to process claims for mileage and parking expenses. Other expenses, such as lodging, meals, and registration fees must be claimed on a manual Mileage and Other Expenses Claim form.

We were informed the A-C is developing an RFP for a long-term solution to the Mileage and Expense Claim workflow application. Ideally, the solution will allow employees to claim more types of expenses and will be offered countywide.

Automating this process will increase efficiency as claims will be prepared and reviewed faster. It will also increase effectiveness as the risk of computational errors will be greatly reduced.

Recommendation No. 7:

We recommend the Auditor-Controller ensure its solution to the Mileage and Expense Claim workflow application allows for processing of other travel expenses, such as lodging, meals, and registration fees. We also recommend the Auditor-Controller ensure that all County departments are offered access to the application.



Detailed Findings, Recommendations, and Management Responses

Auditor-Controller Management Response:

Concur. All departments should be granted access where possible. However, the current solution has outdated technology that will not support cross domain approvals or integrate with OCID. We are assessing options to provide all the recommended capabilities (Mileage & Expense Claims, Travel Expense, Lodging, Meals, professional reimbursement). As part of this assessment the Auditor-Controller Information Systems working with Central Accounting is looking at the possibilities of CGI Employee Self Service and the CAPS+ ERP or opening and RFP for a replacement solution.



Detailed Findings, Recommendations, and Management Responses

ATTACHMENT A: Report Item Classifications

For purposes of reporting our audit findings and recommendations, we will classify audit report items into three distinct categories:

Critical Control Weaknesses	Significant Control Weaknesses	Control Findings
These are audit findings or a combination of audit findings that represent critical exceptions to the audit objective(s) and/or business goals. Such conditions may involve either actual or potential large dollar errors or be of such a nature as to compromise the department's or County's reputation for integrity. Management is expected to address Critical Control Weaknesses brought to its attention immediately.	These are audit findings or a combination of audit findings that represent a significant deficiency in the design or operation of internal controls. Significant Control Weaknesses require prompt corrective actions.	These are audit findings concerning the effectiveness of internal control, compliance issues, or efficiency issues that require management's corrective action to implement or enhance processes and internal control. Control Findings are expected to be addressed within our follow-up process of six months, but no later than twelve months.



Detailed Findings, Recommendations, and Management Responses

ATTACHMENT B: Auditor-Controller Management Response



ERIC H. WOOLERY, CPA
ORANGE COUNTY AUDITOR-CONTROLLER



June 29, 2018

TO: Scott Suzuki, CPA
Director of Internal Audit

SUBJECT: Response to Internal Audit Report No. 1626-D Internal Control Audit:
Countywide Audit of County Business Travel and Meeting Policy – Auditor-Controller

We have reviewed your draft audit report related to the Countywide Audit of County Business Travel and Meeting Policy – Auditor-Controller. Following is our response to the recommendations contains in the report.

AC Response to Recommendation No. 1:

Concur. We have identified where social security number (SSN) appears in CAPS+ HR/Payroll and ERMI. We have begun to hide or remove SSN in those systems where it is not required. In addition, we are getting the Oracle data encryption software. This will allow us to have all data fields SSN encrypted at rest in the database.

AC Response to Recommendation No. 2:

Concur. SSN will be removed from the Cash Advance Request form and Employee Identification Number will be used instead.

AC Response to Recommendation No. 3:

Concur. The Auditor-Controller will develop current and procedures for business travel and meeting expenditures.

AC Response to Recommendation No. 4:

Concur. This was an isolated incident. The employee was unfamiliar with the policy for claiming per diem meal expenses; thus unintentionally submitted a duplicate claim. Subsequently, the employee had reimbursed the amount in full and received additional training on the policy. In addition, we will review the Travel Expense reimbursement process to identify opportunities to reduce the chances of processing duplicate expenditures.

AC Response to Recommendation No. 5:

Partially concur. In general, we do not pay claims we receive more than 6 months from the date of the event, per policy. In practice, we believe that using the date the employee signed (submitted) the claim meets the spirit of the policy. Since an employee cannot control how long it takes their department to approve and submit their claim to A-C, we will not penalize the employee if they submit the claim within the 6-month timeframe, even if their department does not submit the claim to A-C until after that timeframe. County Counsel and CEO are in agreement with this practice.

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Detailed Findings, Recommendations, and Management Responses

ATTACHMENT B: Auditor-Controller Management Response

AC Response to Audit Report No. 1626-D
June 29, 2018
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AC Response to Recommendation No. 6:

Concur. The issue with the rounding of the mileage claim forms is due to the different platform systems (AIX compared to Windows). Since CAPS+ is the system of record, we have already implemented solution with the removal of the calculated total on the PDF created from within the online mileage claim application.

AC Response to Recommendation No. 7:

Concur. All departments should be granted access where possible. However, the current solution has outdated technology that will not support cross domain approvals or integrate with OCID. We are assessing options to provide all the recommended capabilities (Mileage & Expense Claims, Travel Expense, Lodging, Meals, professional reimbursement). As part of this assessment the Auditor-Controller Information Systems working with Central Accounting is looking at the possibilities of CGI Employee Self Service and the CAPS+ ERP or opening and RFP for a replacement solution.

We want to thank your audit team for their professionalism. If you have any questions related to these responses, please contact Winnie Keung, Manager, Financial Services Unit, at (714) 834-4083.

Eric H. Woolery
Auditor-Controller

cc: Michael Dean, Senior Audit Manager, Internal Audit Division
Bill Malohn, Internal Director of Central Accounting Operations
Phillip Daigneau, Director of Information Technology
Maribel Garcia, Manager, Administrative Services Unit