



OC Board of Supervisors' Internal Audit Department

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

AUDIT HIGHLIGHT JANUARY 16, 2009

OC INTERNAL AUDITOR'S EXECUTIVE REPORT

**MONTHLY PERFORMANCE REPORT OF CAATS:
A-C, Human Resources, & CEO/Purchasing - Duplicate Vendor
Payments and
Other Periodic Routines
Audit No. 2844-G**

WHAT WE FOUND?

Our review of \$105 million vendor disbursements processed during December 2008 found that 99.99% of invoices were paid only once. Of the 15,241 invoices processed during December 2008, we identified 2 duplicate payments made to vendors totaling \$1,293, or .001% of the \$105 million.

No findings resulted from the other CAAT routines performed this month.

WHY WE DID THIS ANALYSIS?

Each month, the Internal Audit Department conducts a variety of performance reviews of vendor payment and payroll activity utilizing Computer-Assisted Audit Techniques (known by the acronym CAAT). Our objectives are to analyze the selected vendor payment and payroll data to identify inappropriate payment activity.

WHY IS THIS ANALYSIS IMPORTANT?

The CAAT routine allows us to identify and recover inappropriate payments, such as duplicate payments made to vendors doing business with the County. To date, we have identified **\$772,147** in duplicate payments of which the Auditor-Controller has collected **\$752,794** or **98%**.

BACKGROUND & INFORMATION (SEE COMPLETE REPORT FOR DETAIL)

CAATS (Computer Assisted Audit Techniques) are automated queries using a proprietary industry recognized software product applied to large amounts of electronic data searching for specified characteristics. Resulting exceptions or findings are forwarded to the appropriate department for validation and/or resolution.

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