

# Internal Audit Department

O R A N G E C O U N T Y  
6<sup>th</sup> Largest County in the USA

## FIRST FOLLOW-UP AUDIT OF COUNTYWIDE EMPLOYEE CASH ADVANCES

AS OF AUGUST 31, 2012

Our First Follow-Up Audit found that seventeen (17) of our original twenty-four (24) recommendations were fully implemented. Of the seven (7) remaining recommendations, the Auditor-Controller has four (4) recommendations that are in-process; OC Public Works has one (1) recommendation that is not yet implemented; Probation has one (1) recommendation that is not yet implemented; and Sheriff-Coroner has one (1) recommendation that is not yet implemented. During the original audit, seven (7) County departments and agencies had 222 outstanding travel cash advances made to employees totaling \$97,489.

AUDIT NO: 1218-B  
ORIGINAL AUDIT NO: 1056

REPORT DATE: APRIL 3, 2013

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**Senior Audit Manager:** Alan Marcum, CPA, CIA  
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### RISK BASED AUDITING

GAO & IIA Peer Review Compliant – 2001, 2004, 2007, 2010



American Institute of Certified Public Accountants Award to Dr. Peter Hughes as 2010 Outstanding CPA of the Year for Local Government

GRC (Government, Risk & Compliance) Group 2010 Award to IAD as MVP in Risk Management



2009 Association of Certified Fraud Examiners' Hubbard Award to Dr. Peter Hughes for the Most Outstanding Article of the Year – Ethics Pays



2008 Association of Local Government Auditors' Bronze Website Award



2005 Institute of Internal Auditors' Award to IAD for Recognition of Commitment to Professional Excellence, Quality, and Outreach



ORANGE COUNTY BOARD OF SUPERVISORS'  
**Internal Audit Department**

*GAO & IIA Peer Review Compliant - 2001, 2004, 2007, 2010*

*Providing Facts and Perspectives Countywide*

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**OC Fraud Hotline (714) 834-3608**



## Transmittal Letter



**Audit No. 1218-B April 3, 2013**

**TO:** Members, Board of Supervisors  
Robert J. Franz, Interim County Executive Officer  
Jan Grimes, Chief Deputy Auditor-Controller  
County Department/Agency Heads

**FROM:** Dr. Peter Hughes, CPA, Director  
Internal Audit Department

**SUBJECT:** First Follow-Up Audit of Countywide Employee  
Cash Advances, Original Audit No. 1056, Issued  
January 27, 2012

We have completed a First Follow-Up Audit of Countywide Employee Cash Advances. Our audit was limited to reviewing, as of August 31, 2012, actions taken to implement the twenty-four (**24**) **recommendations** from our original audit. We conducted this First Follow-Up Audit in accordance with the *FY 12-13 Audit Plan and Risk Assessment* approved by the Audit Oversight Committee and the Board of Supervisors (BOS).

The results of our First Follow-Up Audit are discussed in the **OC Internal Auditor's Report** following this transmittal letter. Our First Follow-Up Audit found that seventeen (17) recommendations were fully implemented. Of the seven (7) remaining recommendations, the Auditor-Controller has four (4) recommendations that are in-process; OC Public Works has one (1) recommendation that is not yet implemented; Probation has (1) one recommendation that is not yet implemented; and Sheriff-Coroner has one (1) recommendation that is not yet implemented. As such, a Second Follow-Up Audit will be conducted approximately six months from the date of this report.

Each month I submit an **Audit Status Report** to the BOS where I detail any critical and significant audit findings released in reports during the prior month 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 BOS.

Other recipients of this report are listed on the **OC Internal Auditor's Report** on page 9.

# Table of Contents



*First Follow-Up Audit of  
Countywide Employee Cash Advances  
Audit No. 1218-B*

As of August 31, 2012

<b>Transmittal Letter</b>	<b>i</b>
<b>OC Internal Auditor's Report</b>	
<b>Scope of Review</b>	<b>1</b>
<b>Background</b>	<b>1</b>
<b>Results</b>	<b>1</b>

# OC Internal Auditor's Report



Audit No. 1218-B

April 3, 2013

TO: Members, Board of Supervisors  
Robert J. Franz, Interim County Executive Officer  
Jan Grimes, Chief Deputy Auditor-Controller  
County Department/Agency Heads

FROM: Dr. Peter Hughes, CPA, Director  
Internal Audit Department

SUBJECT: First Follow-Up Audit of Countywide Employee Cash Advances, Original Audit No. 1056, Issued January 27, 2012

## Scope of Review

We have completed a First Follow-Up Audit of Countywide Employee Cash Advances. Our audit was limited to reviewing, as of August 31, 2012, actions taken to implement **twenty-four (24) recommendations** from our original audit.

## Background

Our original audit evaluated internal controls and processes over the claiming of employee cash advances to determine compliance with related County Accounting Manual (CAM) procedures (C-7 Revolving Cash Funds and C-1 Cash Advances – Revolving Funds), County Travel Policies, and Internal Revenue Service (IRS) Regulations. During the original audit period, seven (7) County departments and agencies had 222 outstanding travel cash advances made to employees totaling \$97,489.

## Results

Our First Follow-Up Audit found that seventeen (17) recommendations were fully implemented. Of the seven (7) remaining recommendations, the Auditor-Controller has four (4) recommendations that are in-process; OC Public Works has one (1) recommendation that is not yet implemented; Probation has one (1) recommendation that is not yet implemented; and Sheriff-Coroner has one (1) recommendation that is not yet implemented. Based on the First Follow-Up Audit we conducted, the following is the implementation status of the **twenty-four (24) recommendations**:

1. **Expense Claims Not Submitted Within Five (5) Working Days – Sheriff-Coroner – Noncompliance with CAM C-1 Cash Advances – Revolving Funds Section 2.2.1 (Significant Control Weakness)**

We recommend that the Sheriff-Coroner ensure employees are submitting a *Mileage & Other Expenses Claim Form* within five (5) working days as required by CAM C-1 Section 2.2.1.

**Current Status: Fully Implemented.** A handout was developed which summarizes the procedures to close out travel cash advances. This handout is distributed to staff upon receiving their cash advances.



For a recent Sheriff-Coroner *Revolving Cash Fund/Cash Advance Reimbursement*, we tested the *Mileage & Other Expenses Claim Forms* and determined that they were submitted within five (5) working days as required by CAM C-1 Section 2.2.1. As such, we consider this recommendation fully implemented.

**2. Expense Claims Not Submitted Within Five (5) Working Days – Assessor – Noncompliance with CAM C-1 Cash Advances – Revolving Funds Section 2.2.1 (Significant Control Weakness)**

We recommend that the Assessor ensure employees are submitting a *Mileage & Other Expenses Claim Form* within five (5) working days as required by CAM C-1 Section 2.2.1.

Current Status: Fully Implemented. An internal memo from the Assessor's office was distributed to staff on 7/16/12 regarding the requirement to turn in *Mileage & Other Expenses Claim Forms* within five working days after their travel.

We selected two Assessor *Revolving Cash Fund/Cash Advance Reimbursement* (dated 2/29/12 and 12/14/12), we tested the *Mileage & Other Expenses Claim Forms* and determined that they were submitted within five (5) working days as required by CAM C-1 Section 2.2.1. As such, we consider this recommendation fully implemented.

**3. Expense Claims Not Submitted Within Five (5) Working Days – Probation Department – Noncompliance with CAM C-1 Cash Advances – Revolving Funds Section 2.2.1 (Significant Control Weakness)**

We recommend that the Probation Department ensure employees are submitting a *Mileage & Other Expenses Claim Form* within five (5) working days as required by CAM C-1 Section 2.2.1.

Current Status: Not Yet Implemented. Written instructions were developed on how to fill out the *Mileage & Other Expenses Claim Forms*, deadline for submission and supporting documents/receipts requirements. The instructions are given to the cash advance recipients when they pick up the cash advances.

For two recent Probation Department *Revolving Cash Fund/Cash Advance Reimbursements*, we tested eleven (11) *Mileage & Other Expenses Claim Forms* and found that seven (7) were not submitted within five (5) working days. As such, we consider this recommendation not yet implemented.

**4. Expense Claims Not Submitted Within Five (5) Working Days – District Attorney – Noncompliance with CAM C-1 Cash Advances – Revolving Funds Section 2.2.1 (Significant Control Weakness)**

We recommend that the District Attorney ensure employees are submitting a *Mileage & Other Expenses Claim Form* within five (5) working days as required by CAM C-1 Section 2.2.1.

Current Status: Fully Implemented. The District Attorney changed its current procedure effective November 1, 2011 to include sending a notification email to employees on their last day of the travel event requesting a *Mileage & Other Expenses Claim Form* be submitted by the 5<sup>th</sup> working day after completion of the travel event.



For a recent District Attorney *Revolving Cash Fund/Cash Advance Reimbursement*, we tested the *Mileage & Other Expenses Claim Forms* and determined that they were submitted within five (5) working days as required by CAM C-1 Section 2.2.1. As such, we consider this recommendation fully implemented.

5. **Expense Claims Not Submitted Within 30 Days – Sheriff-Coroner – Noncompliance with CAP 017-02 County Business Travel and Reimbursement of Related Expenses Policy and BOS Resolution #05-265 Expense & Reimbursement Policy for Elected Officials (Significant Control Weakness)**

We recommend that the Sheriff-Coroner ensure employees are submitting a *Mileage & Other Expenses Claim Form* within thirty (30) days from the end of the travel event as required by CAP 017-02 Section 18.6.1.

Current Status: **Fully Implemented.** A reminder of the expense claim procedures was distributed to staff department wide. The Travel Unit now actively monitors the status of outstanding cash advances and contacts those individuals who have not submitted their travel claims within five (5) days of the date of return from travel.

For a recent Sheriff-Coroner *Revolving Cash Fund/Cash Advance Reimbursement*, we tested the *Mileage & Other Expenses Claim Forms* and determined that they were submitted within thirty (30) days from the end of the travel event as required by CAP 017-02 Section 18.6.1. As such, we consider this recommendation fully implemented.

6. **Expense Claims Not Submitted Within 30 Days – Assessor – Noncompliance with CAP 017-02 County Business Travel and Reimbursement of Related Expenses Policy and BOS Resolution #05-265 Expense & Reimbursement Policy for Elected Officials (Significant Control Weakness)**

We recommend that the Assessor submit a *Mileage & Other Expenses Claim Form* within thirty (30) days of the expense being incurred as required by BOS Res. #05-265 Section D.

Current Status: **Fully Implemented.** We tested a recent *Mileage & Other Expenses Claim Forms* from the elected Assessor and found it was submitted within thirty (30) days of the expense being incurred as required by BOS Res. #05-265 Section D. As such, we consider this recommendation fully implemented.

7. **Expense Claims Not Submitted Within 30 Days – District Attorney – Noncompliance with CAP 017-02 County Business Travel and Reimbursement of Related Expenses Policy and BOS Resolution #05-265 Expense & Reimbursement Policy for Elected Officials (Significant Control Weakness)**

We recommend that the District Attorney ensure employees are submitting a *Mileage & Other Expenses Claim Form* within thirty (30) days from the end of the travel event as required by CAP 017-02 Section 18.6.1.

Current Status: **Fully Implemented.** The District Attorney changed its current procedure effective November 1, 2011 to include sending a notification email to employees on their last day of the travel event requesting a *Mileage & Other Expenses Claim Form* be submitted by the 5<sup>th</sup> working day after completion of the travel event.





For a recent District Attorney *Revolving Cash Fund/Cash Advance Reimbursement*, we tested the *Mileage & Other Expenses Claim Forms* and determined that they were submitted within thirty (30) days from the end of the travel event as required by CAP 017-02 Section 18.6.1. As such, we consider this recommendation fully implemented.

**8. Taxable Compensation – Sheriff-Coroner – Noncompliance with CAP 017-02 County Business Travel and Reimbursement of Related Expenses Policy and IRS Code 1.62-2 Reimbursements and Other Expense Allowance Arrangements**  
**(Significant Control Weakness)**

We recommend that the Sheriff-Coroner ensure that, if travel expenses are not substantiated by the employee within 60 days of the completion of the travel event, the appropriate steps are taken to treat the amount as compensation to the employee subject to withholding and payment of taxes as required by IRS Code Section 1.62-2 and CAP 017-02 Section 18.6.

Current Status: **Fully Implemented.** Sheriff-Coroner has implemented policies and procedures to ensure travel expenses are substantiated by the employee within 60 days of the completion of the travel event. We tested a recent *Delinquent Advances Voucher Report* and noted no advances were outstanding more than fourteen (14) days. As such, we consider this recommendation fully implemented.

**9. Taxable Compensation – Assessor – Noncompliance with CAP 017-02 County Business Travel and Reimbursement of Related Expenses Policy and IRS Code 1.62-2 Reimbursements and Other Expense Allowance Arrangements**  
**(Significant Control Weakness)**

We recommend that the Assessor ensure that, if travel expenses are not substantiated by the employee within 60 days of the completion of the travel event, the appropriate steps are taken to treat the amount as compensation to the employee subject to withholding and payment of taxes as required by IRS Code Section 1.62-2 and CAP 017-02 Section 18.6.

Current Status: **Fully Implemented.** Assessor has implemented policies and procedures to ensure travel expenses are substantiated by the employee within 60 days of the completion of the travel event. We tested *Mileage & Other Expenses Claim Forms* submitted with the 12/14/12 *Revolving Cash Fund/Cash Advance Reimbursement* and noted advances were not outstanding more than sixty (60) days. As such, we consider this recommendation fully implemented.

**10. Disclosure & Certification of Outstanding Advances – Sheriff-Coroner – Noncompliance with CAM C-1 Cash Advances – Revolving Funds Sections 2.6 and 2.8**  
**(Control Finding)**

We recommend that Sheriff-Coroner ensure the amount of outstanding cash advances is disclosed and certified on the *Revolving Cash Fund/Cash Advance Reimbursement* claim envelope submitted to the Auditor-Controller Claims and Disbursing Section in accordance with CAM C-1 Sections 2.6 and 2.8 requirements.





Current Status: **Not Yet Implemented.** We reviewed a recent *Revolving Cash Fund/Cash Advance Reimbursement* claim envelope prepared by Sheriff-Coroner and noted the amount of outstanding cash advances is not disclosed on the *Revolving Cash Fund/Cash Advance Reimbursement* claim envelope submitted to the Auditor-Controller Claims and Disbursing Section in accordance with CAM C-1 Sections 2.6 and 2.8 requirements. As such, we consider this recommendation not yet implemented.

**11. Disclosure & Certification of Outstanding Advances – Probation Department – Noncompliance with CAM C-1 Cash Advances – Revolving Funds Sections 2.6 and 2.8 (Control Finding)**

We recommend that Probation Department ensure the amount of outstanding cash advances is disclosed and certified on the *Revolving Cash Fund/Cash Advance Reimbursement* claim envelope submitted to the Auditor-Controller Claims and Disbursing Section in accordance with CAM C-1 Sections 2.6 and 2.8 requirements.

Current Status: **Fully Implemented.** For a recent Probation *Revolving Cash Fund/Cash Advance Reimbursement*, we determined the amount of outstanding cash advances is disclosed and certified. In addition, Auditor-Controller is in the process of revising the policy to make the completion of the various sections of the *Revolving Cash Fund/Cash Advance Reimbursement* form at the discretion of the department. As such, we consider this recommendation fully implemented.

**12. Disclosure & Certification of Outstanding Advances – Assessor – Noncompliance with CAM C-1 Cash Advances – Revolving Funds Sections 2.6 and 2.8 (Control Finding)**

We recommend that Assessor ensure the amount of outstanding cash advances is disclosed and certified on the *Revolving Cash Fund/Cash Advance Reimbursement* claim envelope submitted to the Auditor-Controller Claims and Disbursing Section in accordance with CAM C-1 Sections 2.6 and 2.8 requirements.

Current Status: **Fully Implemented.** For a recent Assessor *Revolving Cash Fund/Cash Advance Reimbursement*, we determined the amount of outstanding cash advances is disclosed and certified. In addition, Auditor-Controller is in the process of revising the policy to make the completion of these sections of the *Revolving Cash Fund/Cash Advance Reimbursement* form at the discretion of the department. As such, we consider this recommendation fully implemented.

**13. Disclosure & Certification of Outstanding Advances – District Attorney – Noncompliance with CAM C-1 Cash Advances – Revolving Funds Sections 2.6 and 2.8 (Control Finding)**

We recommend that District Attorney ensure the amount of outstanding cash advances is disclosed and certified on the *Revolving Cash Fund/Cash Advance Reimbursement* claim envelope submitted to the Auditor-Controller Claims and Disbursing Section in accordance with CAM C-1 Sections 2.6 and 2.8 requirements.

Current Status: **Fully Implemented.** For a recent District Attorney *Revolving Cash Fund/Cash Advance Reimbursement*, we determined the amount of outstanding cash advances is disclosed and certified.



In addition, Auditor-Controller is in the process of revising the policy to make the completion of these sections of the *Revolving Cash Fund/Cash Advance Reimbursement* form at the discretion of the department. As such, we consider this recommendation fully implemented.

**14. Disclosure & Certification of Outstanding Advances – OC Waste & Recycling – Noncompliance with CAM C-1 Cash Advances – Revolving Funds Sections 2.6 and 2.8 (Control Finding)**

We recommend that OC Waste & Recycling ensure the amount of outstanding cash advances is disclosed and certified on the *Revolving Cash Fund/Cash Advance Reimbursement* claim envelope submitted to the Auditor-Controller Claims and Disbursing Section in accordance with CAM C-1 Sections 2.6 and 2.8 requirements.

**Current Status: Fully Implemented.** For a recent OC Waste & Recycling *Revolving Cash Fund/Cash Advance Reimbursement*, we determined the amount of outstanding cash advances is disclosed and certified. In addition, Auditor-Controller is in the process of revising the policy to make the completion of these sections of the *Revolving Cash Fund/Cash Advance Reimbursement* form at the discretion of the department. As such, we consider this recommendation fully implemented.

**15. Disclosure & Certification of Outstanding Advances OC: Public Works – Noncompliance with CAM C-1 Cash Advances – Revolving Funds Sections 2.6 and 2.8 (Control Finding)**

We recommend that OC Public Works ensure the amount of outstanding cash advances is disclosed and certified on the *Revolving Cash Fund/Cash Advance Reimbursement* claim envelope submitted to the Auditor-Controller Claims and Disbursing Section in accordance with CAM C-1 Sections 2.6 and 2.8 requirements.

**Current Status: Not Yet implemented.** We reviewed a recent *Revolving Cash Fund/Cash Advance Reimbursement* claim envelope prepared by OC Public Works and noted the amount of outstanding cash advances is not disclosed on the *Revolving Cash Fund/Cash Advance Reimbursement* claim envelope submitted to the Auditor-Controller Claims and Disbursing Section in accordance with CAM C-1 Sections 2.6 and 2.8 requirements. As such, we consider this recommendation not yet implemented.

**16. A-C/Claims Monitoring of Outstanding Advances (Control Finding)**

We recommend that the Auditor-Controller review the *Revolving Cash Fund/Cash Advance Reimbursement* forms and fund reconciliation for outstanding cash advances to ensure compliance with CAM C-7/C-1, County travel policies, and IRS regulations and also consider whether the departments/agencies should provide detail supporting documentation of outstanding cash advances to facilitate A-C/Claims review.

**Current Status: In-Process.** The Auditor-Controller will be modifying the *Revolving Cash Fund/Cash Advance Reimbursement* form to include a section for the department to report outstanding cash advances 60 days overdue. Additionally, the completion of the fund reconciliation, and Total Revolving Fund Authorized Amount sections of the *Revolving Cash Fund/Cash Advance Reimbursement* form, will be at the discretion of the department. The CAMs procedures will be updated by April 30, 2013. As such, we consider this recommendation in-process.



**17. Certification of No Advances Outstanding – Sheriff-Coroner – Noncompliance with CAM C-1 Cash Advances – Revolving Funds Section 2.6**  
**(Significant Control Weakness)**

We recommend that Sheriff-Coroner inform the department head of cash advances outstanding for more than 30 days after completion of the travel event and ensure outstanding cash advances are being actively pursued for collection at the earliest possible time in accordance with CAM C-1 Section 2.6 requirements.

Current Status: **Fully Implemented.** Sheriff-Coroner has implemented policies and procedures to inform the department head of cash advances outstanding for more than 30 days after completion of the travel event and ensure outstanding cash advances are being actively pursued for collection at the earliest possible time in accordance with CAM C-1 Section 2.6 requirements. We reviewed a recent *Delinquent Advances Voucher Report* and noted no advances were outstanding more than fourteen (14) days. As such, we consider this recommendation fully implemented.

**18. Payroll Deductions – Noncompliance with CAM C-1 Cash Advances – Revolving Funds Section 2.1.2** (Control Finding)

We recommend that the Auditor-Controller clarify the CAM C-1 accounting procedure to include steps for departments/agencies to follow for implementing the Section 2.1.2 provision to deduct outstanding cash advances from amounts due to the employee; i.e. payroll garnishment.

Current Status: **In-Process.** The Auditor-Controller has requested County Counsel to review the CAM C-1 accounting procedure. Once reviewed, the Auditor-Controller will modify CAM C-1 by April 30, 2013. As such, we consider this recommendation in-process.

**19. Subsequent Travel Cash Advances Issued to Employees with Outstanding Cash Advances** (Control Finding)

We recommend that the Auditor-Controller consider adding a provision to the CAM C-1 *Cash Advances – Revolving Funds* accounting procedure prohibiting the issuance of subsequent travel cash advances to employees with outstanding cash advance claims.

Current Status: **In-Process.** When updating the accounting procedure, the Auditor-Controller will consider adding a provision to prohibit the issuance of subsequent travel cash advances to employees with outstanding cash advance claims as part of implementing Recommendation No 20. The Auditor-Controller has requested County Counsel to review the changes. Once reviewed, the Auditor-Controller will modify CAM C-1 by April 30, 2013. As such, we consider this recommendation in-process.

**20. Consistency of Travel Policies** (Control Finding)

We recommend that the Auditor-Controller consider revising CAMs C-1 *Cash Advances – Revolving Funds* and C-7 *Revolving Cash Fund* to incorporate pertinent travel policies related to timeliness of claims submission, as noted above.

Current Status: **In-Process.** The Auditor-Controller will update the CAM C-1 procedures to include references to the travel policies.



The Auditor-Controller has requested County Counsel to review the changes. Once reviewed, the Auditor-Controller will modify CAM C-1 by April 30, 2013. As such, we consider this recommendation in-process.

**21. Cash Repayment of Unused Cash Advances – Noncompliance with CAM C-1 Cash Advances – Revolving Funds Section 2.3 (Control Finding)**

We recommend that Sheriff-Coroner ensure repayment of unused cash advances are made in the form of a personal check as required by CAM C-1 Section 2.3 or consult with Auditor-Controller to determine alternative acceptable procedures.

Current Status: **Fully Implemented.** Sheriff-Coroner discussed this procedure with Auditor-Controller and determined that cash payments will be allowed for repayment of unused cash advances. The Auditor-Controller will update the CAM C-1 procedures to reflect this. As such, we consider this recommendation fully implemented.

**22. Revolving Fund Custodian Was Not Completing the Cash Advance Request Form – Noncompliance with CAM C-1 Cash Advances – Revolving Funds Section 2.4 (Control Finding)**

We recommend that Sheriff-Coroner ensure the revolving fund custodian immediately documents the receipt of *Mileage and Other Expenses Claim Forms* and the receipt and amount of repayment of unused cash advances on the *Cash Advance Request* form as required by CAM C-1 Section 2.4.

Current Status: **Fully Implemented.** Sheriff-Coroner has implemented policies and procedures to ensure the fund custodian documents the receipt of claim forms and the receipt and amount of repayment of unused cash advances on the *Cash Advance Request* form as required by CAM C-1 Section 2.4. We reviewed recent *Cash Advance Request* forms and noted they were signed and dated. As such, we consider this recommendation fully implemented.

**23. Untimely Deposits – Noncompliance with CAM C-1 Cash Advances – Revolving Funds Section 2.4 (Control Finding)**

We recommend that Sheriff-Coroner ensure the revolving fund custodian immediately verifies and documents the receipt of repayments of unused cash advances and deposits the repayments to the bank account in a timely manner as required by CAM C-1 Section 2.4.

Current Status: **Fully Implemented.** Sheriff-Coroner has implemented policies and procedures to ensure that all travel claims involving the repayment of unused cash advances are verified immediately upon receipt and the funds are promptly deposited in the bank as required by CAM C-1 Section 2.4. We reviewed recent *Cash Advance Request* forms and noted they documented the receipt of repayments. As such, we consider this recommendation fully implemented.



## **24. Expense Claims Dated Incorrectly – Noncompliance with CAM C-1 Cash Advances – Revolving Funds Section 2.2.1 (Control Finding)**

We recommend that Sheriff-Coroner ensure employees date the *Mileage and Other Expenses Claim Form* with the date the claim is submitted along with all required supporting documentation and any repayment of unused cash advance, to ensure compliance with CAM C-1, Section 2.2.1.

**Current Status: Fully Implemented.** For a recent Sheriff-Coroner *Revolving Cash Fund/Cash Advance Reimbursement*, we determined the *Mileage & Other Expenses Claim Forms* were dated and the claim was submitted along with all required supporting documentation and any repayment of unused cash advance, to ensure compliance with CAM C-1, Section 2.2.1. As such, we consider this recommendation fully implemented.

We appreciate the assistance extended to us by the Assessor, Auditor-Controller, District Attorney, Probation Department, OC Public Works, OC Waste & Recycling, and Sheriff-Coroner during our Follow-Up Audit. If you have any questions, please contact me directly at 834-5475 or Alan Marcum, Senior Audit Manager at 834-4119.

Distribution Pursuant to Audit Oversight Committee Procedure No. 1:

Members, Board of Supervisors  
Members, Audit Oversight Committee  
Webster J. Guillory, Assessor  
Tony Rackauckas, District Attorney  
Ignacio Ochoa, Interim Director, OC Public Works  
Michael Giancola, Director, OC Waste & Recycling  
Steven Sentman, Chief Probation Officer, Probation Department  
Sandra Hutchens, Sheriff-Coroner  
Foreperson, Grand Jury  
Susan Novak, Clerk of the Board of Supervisors  
Vavrinek, Trine, Day & Co., LLP, County External Auditor