



# OC Board of Supervisors' Internal Audit Department

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

## AUDIT HIGHLIGHT      MAY 20, 2008 CAAT SUMMARY REPORT

### MONTHLY PERFORMANCE REPORT OF COMPUTER-ASSISTED AUDIT TECHNIQUES (CAAT) For Duplicate Vendor Payments and Other Periodic Routines Audit No. 2713-K

#### WHAT WE FOUND?

Our review of \$87 million vendor disbursements processed during April 2008 found that 99.998% of invoices were paid only once.

Of the 19,532 invoices processed during April 2008, we identified 10 duplicate payments made to vendors totaling \$1,850, or .002% of the \$87 million.

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

#### WHY WE DID THIS ANALYSIS?

We perform the CAAT routine to identify potential duplicate vendor payments made by the County.

#### WHY IS THIS ANALYSIS IMPORTANT?

The CAAT routine allows us to identify and recover duplicate payments made to vendors doing business with the County. To date, we have identified **\$731,703** in duplicate payments of which the Auditor-Controller has collected **\$682,633** or **94%**.

#### BACKGROUND & INFORMATION (SEE COMPLETE REPORT FOR DETAIL)

The CAAT (Computer Assisted Audit Techniques) routines 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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[www.ocgov.com/audit](http://www.ocgov.com/audit)

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