



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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ASST. AUDITOR-CONTROLLERS

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February 6, 2012

TO: William T Fujioka
Chief Executive Officer

FROM: Wendy L. Watanabe
Auditor-Controller

A handwritten signature in blue ink, reading "Wendy L. Watanabe".

SUBJECT: **FISCAL YEAR 2011-12 SECOND QUARTER REPORT ON AUDIT-RELATED FUNDING TRANSFERRED FROM GENERAL FUND DEPARTMENTS**

During the Fiscal Year (FY) 2010-11 Supplemental Budget, \$1.6 million in Net County Cost (NCC) was transferred from selected General Fund departments to the Auditor-Controller's operating budget to fund audit-related services. As a result, these General Fund departments would no longer be billed for cyclical and routine audits conducted by the Auditor-Controller.

As part of the agreement in providing this funding, your office requested that we provide an annual recap of the actual cost of the audit-related services provided to these departments. The Audit Committee also requested that beginning in FY 2011-12, we provide this same information on a quarterly basis. Attached you will find a chart that details the audits and associated costs by Department for the 2nd quarter of this fiscal year.

If you have any questions, please call me at (213) 974-0383 or your staff may contact Cindy Lee, Budget & Fiscal Officer, at (213) 974-0356.

WLW:JET:LC:CYL:kt

FY 2011-12 Audit Services for NCC GF Depts - Cover Memo - 2nd Qtr.doc

Attachment

c: Audit Committee

AUDITOR-CONTROLLER
FY 2011-12
Audit Costs for NCC-General Fund Departments

Dept.	Audit / Assistance Provided	1st Qtr. Total	2nd Quarter			2nd Qtr. Total	FY 2011-12 Total
			OCT 2011	NOV 2011	DEC 2011		
Alternate Public Defender							
	APD Miscellaneous Assistance	0.00		380.85		380.85	380.85
	TOTAL	0.00	0.00	380.85	0.00	380.85	380.85
Chief Executive Office							
	CEO Miscellaneous	630.82				0.00	630.82
	Policy Roundtable for Child Care Sunset Review	3,789.73	3,215.67		102.25	3,317.92	7,107.65
	Labor Management Advisory Committee Sunset Review	1,533.76			95.21	95.21	1,628.97
	Review of Board Policy 4.050	943.19			1,616.88	1,616.88	2,560.07
	TOTAL	6,897.50	3,215.67	0.00	1,814.34	5,030.01	11,927.51
Assessor							
	Assessor Board IT Policy Review	29,579.07	621.64	4,928.64	4,829.22	10,379.50	39,958.57
	Assessor eCAPS Procurement Internal Control Plan (ICP)	0.00	2,761.21	1,412.02		4,173.23	4,173.23
	Assessor Technical Assistance	3,888.66	(2,475.56)			(2,475.56)	1,413.10
	Assessor Secured Property Tax System Review	6,040.45	12,761.17	2,634.52	9,357.60	24,753.29	30,793.74
	TOTAL	39,508.18	13,668.46	8,975.18	14,186.82	36,830.46	76,338.64
Agriculture Commission							
	ACWM Technical Assistance	47.61				0.00	47.61
	TOTAL	47.61	0.00	0.00	0.00	0.00	47.61
Beaches & Harbors							
	FY 2004-05 Financial Audit/Compliance of BH Review Parcel 7	4,555.89	6,226.24	5,159.44	3,525.59	14,911.27	19,467.16
	Beaches & Harbors Technical Assistance	2,953.55	810.02	729.33	162.57	1,701.92	4,655.47
	Beaches & Harbors Prop A Parking Lot Mgmt Service Contract	0.00		4,235.51	11,944.43	16,179.94	16,179.94
	TOTAL	7,509.44	7,036.26	10,124.28	15,632.59	32,793.13	40,302.57
Board of Supervisors							
	BOS Procurement Review	2,112.93		1,228.79	1,378.24	2,607.03	4,719.96
	Commission on Disabilities Sunset Review	2,167.80				0.00	2,167.80
	Commission for Children & Families Sunset Review	2,237.55		95.22		95.22	2,332.77
	Commission on HIV Sunset Review	1,154.38				0.00	1,154.38
	BOS Miscellaneous	1,883.23				0.00	1,883.23
	Sunset Review Miscellaneous	11,107.42	3,366.06	4,543.32	1,862.98	9,772.36	20,879.78
	Historical Landmarks and Records Commission Sunset Review	2,842.02	1,090.66		1,631.94	2,722.60	5,564.62
	Commission on Insurance Sunset Review	1,469.94	2,739.60	1,279.43	258.59	4,277.62	5,747.56
	Citizen's Economy and Efficiency Commission Sunset Review	5,878.46	634.22			634.22	6,512.68
	TOTAL	30,853.73	7,830.54	7,146.76	5,131.75	20,109.05	50,962.78
Consumer Affairs							
	Consumer Affairs Advisory Commission Sunset Review	664.81				0.00	664.81
	TOTAL	664.81	0.00	0.00	0.00	0.00	664.81
District Attorney							
	District Attorney Budget & Trust Review	10,316.01	3,014.58	404.22	1,467.27	4,886.07	15,202.08
	District Attorney Payroll and Personnel Review	80,205.83	20,608.08	14,396.91	13,162.71	48,167.70	128,373.53
	District Attorney Miscellaneous Assistance	47.61		285.63		285.63	333.24
	TOTAL	90,569.45	23,670.27	15,086.76	14,582.37	53,339.40	143,908.85
Chief Information Office							
	Security Engineering Team	3,355.88	2,059.48	2,184.82	380.86	4,625.16	7,981.04
	CIO Tech Asst	8,219.14				0.00	8,219.14
	TOTAL	11,575.02	2,059.48	2,184.82	380.86	4,625.16	16,200.18
Coroner/Medical Examiner							
	Coroner Credit Card Procedures Assistance	666.49	162.59			162.59	829.08
	Coroner Cell Phone Stipend Review	11,183.49				0.00	11,183.49
	Coroner Technical Assistance	2,328.23			95.21	95.21	2,423.44
	Coroner Mgmt Audit Follow-up Review	0.00		285.63	2,334.69	2,620.32	2,620.32
	TOTAL	14,178.21	162.59	285.63	2,429.90	2,878.12	17,056.33
Probation							
	Probation Miscellaneous Assistance	3,781.61	2,545.70	320.62	202.08	3,068.40	6,850.01
	Probation ICP	6,437.23	1,452.89	1,580.36	752.07	3,785.32	10,222.55
	Probation Employee Termination Timeliness	1,029.68	2,396.22	1,791.36	1,245.16	5,432.74	6,462.42
	Probation Prop A Clerical Svcs at Area Office Amendment	0.00	82.67	13,425.85	662.02	14,170.54	14,170.54
	Probation Commitments, Accruals and Trust Fund Review	0.00		784.26	2,821.62	3,605.88	3,605.88
	TOTAL	11,248.52	6,477.48	17,902.45	5,682.95	30,062.88	41,311.40

Dept.	Audit / Assistance Provided	1st Qtr. Total	2nd Quarter			2nd Qtr. Total	FY 2011-12 Total
			OCT 2011	NOV 2011	DEC 2011		
Public Defender							
	Public Defender Payroll and Personnel Review	134.75	2,021.13	2,505.27	1,380.13	5,906.53	6,041.28
	Public Defender Miscellaneous Assistance	0.00		380.84		380.84	380.84
	TOTAL	134.75	2,021.13	2,886.11	1,380.13	6,287.37	6,422.12
Parks and Recreation							
	Fiscal/Compliance Audits of Concession Revenue Agreements	566.77				0.00	566.77
	Parks Procurement Review	3,159.22	3,856.62	2,197.58	142.82	6,197.02	9,356.24
	Parks Commitments, Accruals, and Trust Fund Review	6,197.70	5,590.88	5,129.31	5,022.80	15,742.99	21,940.69
	Parks Commission Sunset Review	1,794.84	47.61			47.61	1,842.45
	Board of Governors Arboreta & Botanic Gardens Sunset Review	1,277.33	916.23	916.23	353.00	2,185.46	3,462.79
	WO #7-65B P&R Concessionaire Revenue Agreement F/C Audit	5,328.05	4,368.05	1,540.20	4,291.68	10,199.93	15,527.98
	Parks Work Order #7-03C Follow-Up Review	212.96				0.00	212.96
	Parks eCAPS Procurement ICP	95.21				0.00	95.21
	Parks Technical Assistance	9,416.12	943.15	471.58	919.78	2,334.51	11,750.63
	TOTAL	28,048.20	15,722.54	10,254.90	10,730.08	36,707.52	64,755.72
Regional Planning							
	RP Commitments, Accruals, and Trust Fund Review	3,180.94	3,846.15	4,669.19	2,594.42	11,109.76	14,290.70
	RP Miscellaneous Assistance	4,004.46	1,384.22	495.83	229.96	2,110.01	6,114.47
	TOTAL	7,185.40	5,230.37	5,165.02	2,824.38	13,219.77	20,405.17
Registrar-Recorder							
	RR/CC Procurement and Contracting Review	2,801.66	269.50			269.50	3,071.16
	RR/CC Operations Review	7,746.94	3,832.14	3,699.14	3,032.55	10,563.83	18,310.77
	RR/CC Change Order Service	82.67			95.21	95.21	177.88
	RR/CC Miscellaneous Assistance	1,650.11	1,347.38	1,277.33	404.22	3,028.93	4,679.04
	RR/CC Revolving Change Fund Request	997.21	809.31	380.85	3,927.62	5,117.78	6,114.99
	RR/CC NSF Check	0.00	538.97	269.50	1,616.88	2,425.35	2,425.35
	TOTAL	13,278.59	6,797.30	5,626.82	9,076.48	21,500.60	34,779.19
Sheriffs							
	Sheriffs Purchasing Review	12,245.14	2,855.76	3,379.76	364.69	6,600.21	18,845.35
	Sheriffs Department Budget Review	0.00	134.75	1,705.77	348.98	2,189.50	2,189.50
	Sheriffs Contracts and Capital Projects Review	10,239.80	812.10	269.47	95.21	1,176.78	11,416.58
	Sheriffs Second Quarter Overtime Monitoring	2,918.99		142.82	808.44	951.26	3,870.25
	Sheriffs Parking Citation Credit Card Acceptance ICP	4,004.47	333.26	1,809.07	333.24	2,475.57	6,480.04
	Sheriffs Accounts Receivable Review	19,253.23	4,108.65	3,720.61	7,865.16	15,694.42	34,947.65
	Sheriffs Travel Advance Review	82.67			95.21	95.21	177.88
	Sheriffs Department Miscellaneous Assistance	1,612.44	134.75	1,816.77	566.79	2,518.31	4,130.75
	Sheriffs Inmate Deposit Credit Card Acceptance ICP	3,167.08	217.42		95.21	312.63	3,479.71
	Review of Board Policy 4.050	269.47	1,347.41		(1,616.88)	(269.47)	0.00
	Sheriffs Employee Termination Timeliness	946.99	2,059.37	1,778.82	1,245.16	5,083.35	6,030.34
	Sheriffs Cal Card ICP	0.00			943.16	943.16	943.16
	Sheriffs Inmate Trust Credit Card Acceptance ICP	0.00			2,324.24	2,324.24	2,324.24
	TOTAL	54,740.28	12,003.47	15,431.53	12,660.17	40,095.17	94,835.45
Treasurer and Tax Collector							
	TTC 08/09 Transient Occupancy Tax Work Order	0.00			4,314.29	4,314.29	4,314.29
	WO#7-67A 08-09 TTC Disposal Facilities F/C Audit	0.00			975.51	975.51	975.51
	Redemption Review FY 06-08 Statement of Work	1,128.63	415.92	428.46	904.54	1,748.92	2,877.55
	TTC Trust Funds Review	32,350.49	1,616.88	3,212.17	7,489.66	12,318.71	44,669.20
	TTC Payroll and Personnel Review	57,132.48	808.47	7,275.83	4,250.34	12,334.64	69,467.12
	TOTAL	90,611.60	2,841.27	10,916.46	17,934.34	31,692.07	122,303.67
Multiple Departments							
	Audit Recommendation Follow-up as of 12/31/10	3,659.49	521.11		1,999.51	2,520.62	6,180.11
	Internal Control Certification Program Monitoring Technical Assistance Multiple Depts.	0.00		992.07	2,397.56	3,389.63	3,389.63
	TOTAL	3,659.49	521.11	992.07	4,397.07	5,910.25	9,569.74
TOTAL AUDIT COSTS FOR NCC-GENERAL FUND DEPTS.		410,710.78	109,257.94	113,359.64	118,844.23	341,461.81	752,172.59