

**QUARTERLY AUDIT REPORT SUMMARY  
OF REPORTS PREPARED BY INTERNAL AUDITS SECTION  
QUARTER ENDED JUNE 30, 2009**

Group	Department/ Agency	Program, Process or Area	Audit Period	Audit Scope	Summary of Significant Findings
Fiscal	Treasurer	Reivew of Treasurers Investments	9/30/2008	Reivew of Treasurers Investments	None
Information Services	ISD	Audit of ISD- Computer Operations Cash Controls	3/1/08-6/30/08	Cash Controls	Finding 1-Non-compliance with County's reconciliation procedures; Finding 2-Lack of timely replenishment; Finding 3-Late fee assessments;
Law & Justice	District Attorney	District Attorney Cash Controls Review	8/1/08-10/31/08	Cash Controls Review	Finding 1-Lack of segregation of duties; Finding 2-Lack of monthly reconciliation; Finding 3-Inadequate petty cash procedures; Finding 4-Inadequate bank account procedures; Finding 5-Inadequate policies and procedures;
Law & Justice	Probation	Probation Cash Controls Audit	4/1/08-6/30/08	Cash Controls	Administration: Finding- Management of the petty cash funds need to improved; Central Juvenile Hall: Finding 1-Management of petty cash funds needs to be improved; Finding 2-Petty cash funds were not kept segregated; West Valley Juvenile Hall: Finding-Management of petty cash funds needs to be improved;
Law & Justice	Sheriff	Sheriff Department's Voyager Fuel Credit Cards Follow-Up Audit		Voyager Fuel Credit Cards Follow-up Audit	All prior audit recommendations implimented
Public & Support Services	Behavioral Health	Behavioral Health Cash Controls Follow-Up Audit		Cash Controls Follow-Up	All prior audit recommendations implimented
Public & Support Services	Fleet Management	Fleet Management Department Inventory	7/1/07-6/30/08	Inventory For FYE 6/30/08	Finding 1-Organization and storage of the parts inventory needs to be improved; Finding 2-The safeguarding of the department's inventory needs to be improved and written policies and procedures need to be established; Finding 3-Department personnel are not accurately recording oil usage;
Public & Support Services	Museum	Museum Cash Controls Audit	9/30/07-12/31/07	Cash Controls	Finding 1-Management of cash funds need to be improved; Finding 2-Safeguards for cash need to be improved; Finding 3-Lack of segration of duties; Finding 4-Failure to make timely deposits;
Public & Support Services	Museum	Museum Contracts Audit	Contracts ending 2005-10/2/08	Contracts	Finding 1-Work contracted for was not performed; Finding 2-No documentation of contract-required deliverables being met; Finding 3-Expenses reimbursed by vendors and state and federal agencies may not be allowable; Finding 4-Amounts were billed without an approved contract in place; Finding 5-Controls over the billing process could be improved; Finding 6-Organization over resources and procedures could be improved;
Public & Support Services	Public Works	Surveyor Trust Fund Audit	6/1/08-11/30/08	Trust Fund	Finding 1-Receipts were not always deposited timely; Finding 2-Reconciliations were not always completed timely; Finding 3-Disbursements were not always made timely; Finding 4-Duties were not always segregated; Finding 5-Disbursements exceeded the individual trust account balances;
Public & Support Services	Registrar of Voters	Registrar of Voters Cash Controls Follow-Up Audit		Cash Controls Follow-Up Audit	All prior audit recommendations implimented
Public & Support Services	Purchasing	Purchasing's Cal Card Program Administration Audit	12/1/08-1/31/09	Cal card Program Administration	Finding 1-Lack of segregation of duties; Finding 2-Lack of review of program administrator duties; Finding 3- Lack of clarity in procurement card procedures;
Special Districts	Special Districts	Big Bear Valley Park & Recreation District	7/1/07-6/30/08	Annual Financial Statement Audit	NONE
Special Districts	Special Districts	Communication With Those Charged With Governance	7/1/07-6/30/08	Annual Financial Statement Audit	NONE
Special Districts	Special Districts	Communication With Those Charged With Governance	7/1/07-6/30/08	Annual Financial Statement Audit	NONE
Special Districts	Special Districts	Crestline Sanitation District	7/1/07-6/30/08	Annual Financial Statement Audit	NONE
Special Districts	Special Districts	Twentynine Palms Public Cemetery District	7/1/07-6/30/08	Annual Financial Statement Audit	NONE
Special Districts	Special Districts-County Service Area	CSA 70-Improvement Zone GH (Glen Helen)	7/1/07-6/30/08	Annual Financial Statement Audit	None

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Special Districts	Special Districts- County Service Area	Management Letter-CSA 20- Joshua Tree	7/1/07- 6/30/08	Annual Financial Statement Audit	Material Weakness #1-The processes over handling and accounting for the receipt and disbursement of recreational activities could be improved;
Special Districts	Special Districts- County Service Area	Management Letter-CSA 60- Apple Valley Airport	7/1/07- 6/30/08	Annual Financial Statement Audit	Significant Deficiency #1-Same person signs as preparer and approver on transfer documents; Material Weakness #1-Unique department code not utilized for all District's funds; Material Weakness #2-Necessary year-end accruals are not being processed accurately;

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