

**QUARTERLY AUDIT REPORT SUMMARY
OF REPORTS PREPARED BY INTERNAL AUDITS SECTION
QUARTER ENDED MARCH 31, 2009**

Group	Department/ Agency	Program, Process or Area	Audit Period	Audit Scope	Significant Findings
Fiscal	Assessor	Audit of Assessor Cash Controls	3/1/08-5/31/08	Cash Controls Audit	Finding 1-Unauthorized Change Funds; Finding 2- Lack of Segregation of Duties; Finding 3- Lack of Accountability for Cash; Finding 4-Noncompliance with Proper Safe Access Procedures; Finding 5-Failure to Make Timely Deposits; Finding 6-No Documented Departmental Policies and Procedures Available to Staff to Follow; Finding 7-Non Compliance with Proper Receipt Voiding Procedures
Human Resources	Human Resources	HR Cash Controls Audit	4/1/08-6/30/08	Cash Controls Audit	Finding 1-Management of the Petty Cash Fund Needs to be Improved; Finding 2-Revolving fund Incorrectly Closed and Cash Transferred to Revenue Account
Law & Justice	Probation	Probation Biennial Follow-Up Audit	2/1/08-5/31/08	Trust Fund Audit	Finding 1-Previous Finding (1/2003) Bank Statements Were Not Reconciled Timely; Finding 2- Previous Finding (12/2004) Outstanding Checks Exceeded on Year Were Not Voided and Bank Balances Adjusted; Finding 3-Previous Finding (6/2007) Deposits Are Not Made Timely
Public & Support Services	Facilities Management	Facilities Cash Controls Audit	4/1/08-6/30/08	Cash Controls Audit	1-Lack of Segregation of Duties; 2-Lack of Petty Cash Vouchers Usage; 3-Lack of Timely Replenishment of Cash Fund;
Public & Support Services	Solid Waste Management Division	Management Letter	7/1/07-6/30/08	Annual Financial Statement Audit	Significant Deficiency 1-Untimely Deposits; Significant Deficiency 2-Prepaid Expenses Not Recorded; Material Weakness 1-Closure/Post-Closure Miscalculation; Material Weakness 2- Improper Year-End Cutoff of Payments;
Public & Support Services	Solid Waste Management Division	Communication With Those Charged With Governance	7/1/07-6/30/08	Annual Financial Statement Audit	NONE
Special Districts	Special Districts	Bloomington Park & Rec	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-County Service Area	CSA 20 Joshua Tree	7/1/07-6/30/08	Annual Financial Statement Audit	NONE
Special Districts	Special Districts-County Service Area	CSA 60-Apple Valley Airport	7/1/07-6/30/08	Annual Financial Statement Audit	NONE
Special Districts	Special Districts-County Service Area	CSA 64-Spring Valley Lake	7/1/07-6/30/08	Annual Financial Statement Audit	NONE
Special Districts	Special Districts-County Service Area	CSA 70-Improvement Zone CG	7/1/07-6/30/08	Annual Financial Statement Audit	NONE
Special Districts	Special Districts-County Service Area	CSA 70-Improvement Zone DB-1	7/1/07-6/30/08	Annual Financial Statement Audit	NONE
Special Districts	Special Districts-County Service Area	CSA 70-Improvement Zone P-12	7/1/07-6/30/08	Annual Financial Statement Audit	NONE
Special Districts	Special Districts-County Service Area	CSA 70-Improvement Zone P-14	7/1/07-6/30/08	Annual Financial Statement Audit	NONE
Special Districts	Special Districts-County Service Area	CSA 70-Improvement Zone P-15	7/1/07-6/30/08	Annual Financial Statement Audit	NONE
Special Districts	Special Districts-County Service Area	CSA 70-Improvement Zone P-16	7/1/07-6/30/08	Annual Financial Statement Audit	NONE

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Special Districts	Special Districts- County Service Area	CSA 70- Improvement Zone R-44	7/1/07- 6/30/08	Annual Financial Statement Audit	NONE
Special Districts	Special Districts- County Service Area	CSA 70- Improvement Zone W-10	7/1/07- 6/30/08	Annual Financial Statement Audit	NONE
Special Districts	Special Districts- County Service Area	Management Letter-CSA 64 Spring Valley Lake	7/1/07- 6/30/08	Annual Financial Statement Audit	Significant Deficiency 1-Necessary Year-End Accruals Were Not Recorded
Special Districts	Special Districts- County Service Area	Management Letter-CSA 70 Cedar Glen	7/1/07- 6/30/08	Annual Financial Statement Audit	Significant Deficiency 1-Necessary Year-End Accruals Were Not Recorded; Material Weakness 1-Year-End Accrual for Grant Was not Recorded;
Special Districts	Special Districts- County Service Area	Management Letter-CSA 70 R- 44	7/1/07- 6/30/08	Annual Financial Statement Audit	Material Weakness 1-Improvement to Land Expenditures Were Not Coded as Capital Expenditures.

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