AUDIT HIGHLIGHT DECEMBER 10, 2013

FINANCIAL STATEMENT AUDIT

ORANGE COUNTY DISTRICT ATTORNEY'S AUTOMOBILE INSURANCE FRAUD PROGRAM FOR THE FISCAL YEAR ENDED JUNE 30, 2013

AUDIT NO. 1312

WHY IS THIS AUDIT IMPORTANT?

The Automobile Insurance Fraud Program grant funded by the California Department of Insurance requires that the Orange County District Attorney obtain an annual audit of the grant financial statement. The District Attorney has the option of outsourcing the audit to an external CPA firm, but instead requested that the Orange County Internal Audit Department continue to be the vendor of first choice to conduct this important audit.

WHAT THE AUDITORS FOUND?

Successes

We found the financial statement presents fairly, in all material respects, the revenues and expenditures of the Orange County District Attorney's Automobile Insurance Fraud Program for the fiscal year ended June 30, 2013. In addition, in accordance with Government Auditing Standards issued by the Comptroller General of the United States, we also issued a report on our consideration of internal control over financial reporting and on compliance and other matters.

In our report of the District Attorney's internal control structure, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. Also, in our report of compliance and other matters, our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.