



Orange County Transportation Authority

Legislation Details (With Text)

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Type: Orange County Transportation Authority Item **Status:** Reported to Board - Consent

File created: 6/6/2024 **In control:** Finance and Administration Committee

On agenda: 6/26/2024 **Final action:**

Title: Orange County Employees Retirement System: Orange County Transportation Authority Employer Audit

Sponsors: Janet Sutter

Indexes:

Code sections:

Attachments: 1. Transmittal, 2. Staff Report, 3. Attachment A

Date	Ver.	Action By	Action	Result
6/26/2024	1	Finance and Administration Committee	approved for the Board - Consent	

Subject

Orange County Employees Retirement System: Orange County Transportation Authority Employer Audit

Overview

The Internal Audit Department of the Orange County Employees Retirement System has completed an employer audit of the Orange County Transportation Authority’s payroll transmittal data and has concluded that, overall, controls are designed effectively and operating; however, auditors identified the need to correct payroll records for one premium pay item and recommended changes to the process for monitoring hours worked by extra help and rehired retirees to ensure compliance with employment law and Orange County Employees Retirement System Policy.

Recommendation(s)

Receive and file an audit completed by the Internal Audit Department of the Orange County Employees Retirement System, Orange County Transportation Authority Employer Audit, Report Date: June 6, 2024, as an information item.