



# Orange County Transportation Authority

## Legislation Text

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File #: 24-5684, Version: 1

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### **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.