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## INTERNAL AUDIT DEPARTMENT

Audit No. 2322

January 6, 2004

TO: Alan Slater, Chief Executive Officer  
Superior Court of California

SUBJECT: Third Follow-Up of Department Control Review of Superior Court/  
Grand Jury Revolving Fund, Audit No. 2039

We have completed a third follow-up examination of the Superior Court/Grand Jury revolving fund process. Our examination was limited to a review, as of December 19, 2003, of the Superior Court/Grand Jury's planned action stated in our secondary follow-up audit report dated September 26, 2002 and our initial follow-up audit report dated March 14, 2001. These planned actions stemmed from our original audit report dated September 1, 2000.

The secondary follow-up audit report contained one recommendation not fully implemented from the initial follow-up audit concerning the cancellation (marking as "paid") of support documents. We are pleased to report that our current review indicated the recommendation is now fully implemented.

We appreciate the cooperation and assistance extended to us by the staff of the Superior Court/Grand Jury during our review.

Sincerely,

A handwritten signature in cursive script that reads "Peter Hughes".

Dr. Peter Hughes, CPA  
Director, Internal Audit Department

/PH:lc

cc: Members, Board of Supervisors  
Members, Audit Oversight Committee  
Foreman, Grand Jury  
Darlene J. Bloom, Clerk of the Board of Supervisors