



*Integrity  
Objectivity  
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**COUNTY OF ORANGE  
INTERNAL AUDIT DEPARTMENT**

**OFFICE OF THE DIRECTOR**

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**INTERNAL AUDITOR'S REPORT**

Audit No. 2440

December 16, 2004

TO: Webster J. Guillory  
Assessor

SUBJECT: Follow-Up of Department Control Review – Purchasing Card Program  
Audit No. 2346

We have completed a follow-up examination of the internal controls over purchasing card transactions of the Assessor's Office. Our examination was limited to reviewing, as of November 30, 2004, actions taken to implement the recommendation made in our audit report dated May 5, 2004.

The original audit report contained two recommendations concerning supporting documentation and the use of purchase logs for telephone, mail order and Internet purchases. We are pleased to report that our review indicated that both recommendations have been fully implemented.

We appreciate the cooperation and assistance extended to us by the Assessor's Office staff during our review.

Sincerely,

Dr. Peter Hughes, CPA  
Director, Internal Audit Department

/PH:kw

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