



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

**OFFICE OF THE DIRECTOR**

**PETER HUGHES**  
Ph.D., MBA, CPA, CIA, CFE, CITP  
DIRECTOR

MAILING ADDRESS:  
400 CIVIC CENTER DRIVE WEST  
BUILDING 12, ROOM 232  
SANTA ANA, CA 92701

TELEPHONE: (714) 834-5475  
FAX: (714) 834-2880

EMAIL: [peter.hughes@ocgov.com](mailto:peter.hughes@ocgov.com)  
WEBSITE: [www.oc.ca.gov/audit/](http://www.oc.ca.gov/audit/)

**INTERNAL AUDITOR'S REPORT**

Audit No. 2440

December 16, 2004

TO: John M. Adams, County Librarian  
Orange County Public Library

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 Orange County Public Library (OCPL). 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 one recommendation concerning the review of cardholder statements. We are pleased to report that our review indicated that the recommendation has been fully implemented.

We appreciate the cooperation and assistance extended to us by OCPL Financial/Purchasing Services staff during our review.

Sincerely,

Dr. Peter Hughes, CPA  
Director, Internal Audit Department

/PH: kw

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