



**COUNTY OF ORANGE
INTERNAL AUDIT DEPARTMENT**

OFFICE OF THE DIRECTOR

*Integrity
Objectivity
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Audit No. 2149

August 17, 2004

TO: Bryan G. Speegle, Director
Resources & Development Management Department

SUBJECT: Limited Review of River View Golf
E01-1008, 1008.1, 1051.01, 1052.01, and 1053

We have performed a limited review of certain records and documents for the period ended April 30, 2001, pertinent to the lease agreement (Agreement) between the Orange County Flood Control District (District) and River View Golf, a California partnership (River View), dated September 2, 1969, as amended and assigned. The Agreement is for operating an eighteen hole public golf course and related facilities.

The primary purpose of our review was to determine whether River View's records adequately supported gross receipts reported to the County. We also reviewed compliance with certain other provisions of the Agreement, such as allowed uses and payment procedures.

Based on our review, we find that River View has sufficient records to adequately support monthly gross receipts reported to the County. We did note certain less significant compliance issues that were communicated to your staff in an exit meeting.

We appreciate the courtesy and cooperation extended to us by the personnel at River View, RDMD/Real Estate Services, and RDMD/Accounting. If you have any questions regarding our limited review of lease revenue, please call me, Eli Littner, Deputy Audit Director, at (714) 834-5899, or Autumn McKinney, Audit Manager, at (714) 834-6106.

For
Dr. Peter Hughes, CPA
Director of Internal Audit

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