



INTERNAL AUDIT DEPARTMENT
COUNTY OF ORANGE

Recipient of the Institute of Internal Auditors
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FINAL CLOSE-OUT

**FIRST FOLLOW-UP AUDIT
LIMITED LEASE REVIEW OF
RALPH B. CLARK REGIONAL PARK
SOFTBALL COMPLEX
(SOUTHERN CALIFORNIA SOFTBALL
ASSOCIATION)**

(ORIGINAL AUDIT No. 2345)

**AS OF
FEBRUARY 28, 2006**

AUDIT NUMBER: 2545-A

REPORT DATE: JUNE 29, 2006

Audit Director: Peter Hughes, Ph.D., CPA
Deputy Director: Eli Littner, CPA, CIA
Audit Manager: Autumn McKinney, CPA, CIA
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Final Close-Out

**First Follow-Up Audit
Limited Review of Lease Revenue For
RALPH B. CLARK REGIONAL PARK
(Southern California Softball Association),
Original Audit No. 2345**

**As of
February 28, 2006**

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Transmittal Letter

Audit No. 2545-A

June 29, 2006

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

FROM: Peter Hughes, Ph.D., CPA, Director
Internal Audit Department 

SUBJECT: **Final Close-Out** First Follow-Up Audit of the Limited Lease Review of Ralph B. Clark Regional Park Softball Complex (Southern California Softball Association), Original Audit No. 2345

We have completed the First Follow-Up Audit of the Limited Lease Review of Ralph B. Clark Regional Park Softball Complex (Southern California Softball Association). Our audit was limited to reviewing actions taken, as of February 28, 2006, to implement the recommendations made in our original audit report dated January 26, 2004. The results of our Follow-Up audit are discussed in the **Internal Auditor's Report** following this transmittal letter. Because satisfactory corrective action has been taken for the six recommendations, this report represents the close-out of the original audit.

As the Director of Internal Audit, I now submit a monthly audit status report to the Board of Supervisors (BOS) where I detail any material and significant audit findings released in reports during the prior month and the implementation status of audit recommendations as disclosed by our Follow-Up Audits. Accordingly, the results of this audit will be included in a future status report to the BOS.

We appreciate the cooperation and assistance extended to us by your staff during our follow-up audit.

Other recipients of this report:

Members, Board of Supervisors
Members, Audit Oversight Committee
Thomas G. Mauk, County Executive Officer
David L. Rudat, Interim Deputy CEO/Infrastructure & Environmental Services
Steve Danley, Director, RDMD/Administration
Kevin Thomas, Director, RDMD/Harbors, Beaches & Parks
Rich Adler, Chief, RDMD/HB&P/Lease Management

Mike Hentzen, Leasing Coordinator, RDMD/HB&P/Lease Management

Mary Fitzgerald, Manager, RDMD/Accounting Services

Josie Velasquez, Chief, RDMD/Accounting/Santa Ana River, Watershed, Flood, Leases, and
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Vivienne Thornton, Admin. Manager I, RDMD/Accounting/ Watershed, Flood, Leases, and
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Brian Cich, Senior Accountant I, RDMD/Accounting/Leases and Infrastructure

Debra Lakin, Chief, RDMD/Central Quality Assurance

Foreperson, Grand Jury

Darlene J. Bloom, Clerk of the Board of Supervisors



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INTERNAL AUDITOR'S REPORT
FINAL CLOSE-OUT

Audit No. 2545-A

June 29, 2006

Bryan G. Speegle, Director
Resources and Development Management Department
300 N. Flower Street
Santa Ana, CA 92703

We have completed the First Follow-Up Audit of the Limited Lease Review of Ralph B. Clark Regional Park Softball Complex (Southern California Softball Association). Our audit was limited to reviewing actions taken, as of February 28, 2006, to implement the recommendations made in our original audit report dated January 26, 2004.

The original audit report contained six (6) recommendations. We are pleased to report that all six recommendations have been fully implemented within the timeframe expected by the Board of Supervisors. As such, **this report represents the final close-out of the original audit.** We commend Southern California Softball Association and the Resources and Development Management Department for their responsiveness and attentiveness in addressing the audit recommendations made in our original report.

Sincerely,

Peter Hughes, Ph.D., CPA
Director, Internal Audit

Distribution Pursuant to Audit Oversight Committee Procedure No. 1

Members, Board of Supervisors
Members, Audit Oversight Committee
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