



INTERNAL AUDIT DEPARTMENT
COUNTY OF ORANGE

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FINAL CLOSE-OUT

**FIRST FOLLOW-UP AUDIT
LIMITED REVIEW
OF
LEASE REVENUE FOR
ENTERPRISE RENT-A-CAR COMPANY
OF LOS ANGELES**

(ORIGINAL AUDIT No. 2541)

**AS OF
JANUARY 31, 2006**

AUDIT NUMBER: 2545-D

REPORT DATE: JUNE 30, 2006

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

**First Follow-Up Audit
Limited Review of Lease Revenue for
Enterprise Rent-A-Car Company of Los Angeles
Original Audit No. 2541**

**As of
January 31, 2006**

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Transmittal Letter

Audit No. 2545-D

June 30, 2006

TO: Alan L. Murphy, Director
John Wayne Airport

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

SUBJECT: **Final Close-Out** First Follow-Up Audit of the Limited Review of Lease Revenue for Enterprise Rent-A-Car Company of Los Angeles, Original Audit No. 2541

We have completed the First Follow-Up Audit of the Limited Review of Lease Revenue for Enterprise Rent-A-Car Company of Los Angeles. Our audit was limited to reviewing actions taken, as of January 31, 2006, to implement the recommendations made in our original audit report dated June 30, 2005. 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 four (4) 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
Loan Leblow, Assistant Airport Director
Roy Freeman, Deputy Airport Director, JWA/Business Development
David De Leon, Manager, JWA/Parking, Ground Transportation and Special Projects
Gail Dennis, Real Property Agent, JWA/Business Development
Sharon Tabata, Manager, JWA/Accounting
Scott Suzuki, Manager, JWA/Quality Assurance and Compliance
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-D

June 30, 2006

Alan L. Murphy, Director
John Wayne Airport
3160 Airway Avenue
Costa Mesa, CA 92626

We have completed the First Follow-Up Audit of the Limited Review of Lease Revenue for Enterprise Rent-A-Car Company of Los Angeles (Enterprise). Our audit was limited to reviewing actions taken, as of January 31, 2006, to implement the recommendations made in our original audit report dated June 30, 2005.

The original audit report contained four (4) recommendations. We are pleased to report that all four (4) 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 Enterprise and John Wayne Airport 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
Thomas G. Mauk, County Executive Officer
Loan Leblow, Assistant Airport Director
Roy Freeman, Deputy Airport Director, JWA/Business Development
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