



INTERNAL AUDIT DEPARTMENT
COUNTY OF ORANGE

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FINAL CLOSE-OUT

FIRST FOLLOW-UP AUDIT

**LIMITED REVIEW OF LEASE REVENUE
FOR
AVIS RENT A CAR SYSTEM, INC.**

(ORIGINAL AUDIT No. 2585)

**AS OF
NOVEMBER 17, 2006**

AUDIT NUMBER: 2650-D

REPORT DATE: DECEMBER 18, 2006

Audit Director:	Peter Hughes, Ph.D., CPA
Deputy Director:	Eli Littner, CPA, CIA
Audit Manager:	Autumn McKinney, CPA, CIA
In-Charge Auditor:	Lily Chin, CPA

Final Close-Out

**First Follow-Up Audit
Limited Review of Lease Revenue
Avis Rent A Car System, Inc.
Original Audit No. 2585**

**As of
November 17, 2006**

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Office of the Director
DR. PETER HUGHES
Ph.D., MBA, CPA, CIA, CFE, CITP

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

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

EMAIL: peter.hughes@ocgov.com
WEBSITE: www.ocgov.com/audit/

ELI LITTNER
CPA, CIA, CFE, CFS, CISA
DEPUTY DIRECTOR

ALAN MARCUM
CPA, CIA
AUDIT MANAGER

MICHAEL J. GOODWIN
MBA, CPA, CIA, CFE
AUDIT MANAGER

AUTUMN MCKINNEY
CPA, CIA, CGFM
AUDIT MANAGER

Transmittal Letter

Audit No. 2650-D

December 18, 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 Limited Review of Lease Revenue for
Avis Rent A Car System, Inc., Original Audit No. 2585

We have completed the First Follow-Up Audit of the Limited Review of Lease Revenue for Avis Rent A Car System, Inc. (Avis). Our audit was limited to reviewing actions taken, as of November 17, 2006, to implement the recommendations made in our original audit report dated July 31, 2006. 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 three (3) recommendations, this report represents the final 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
Barbara Swift, Real Property Agent, JWA/Business Development
Don Arthur, Deputy Airport Director, JWA/Finance and Administration
Sharon Tabata, Accounting Manager, JWA/Accounting
Foreperson, Grand Jury
Darlene J. Bloom, Clerk of the Board of Supervisors



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

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

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

EMAIL: peter.hughes@ocgov.com
WEBSITE: www.ocgov.com/audit/

ELI LITTNER
CPA, CIA, CFE, CFS, CISA
DEPUTY DIRECTOR

ALAN MARCUM
CPA, CIA
AUDIT MANAGER

MICHAEL J. GOODWIN
MBA, CPA, CIA, CFE
AUDIT MANAGER

AUTUMN MCKINNEY
CPA, CIA, CGFM
AUDIT MANAGER

INTERNAL AUDITOR'S REPORT
FINAL CLOSE-OUT

Audit No. 2650-D

December 18, 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 Avis Rent A Car System, Inc. (Avis). Our audit was limited to reviewing actions taken, as of November 17, 2006, to implement the recommendations made in our original audit report dated July 31, 2006.

The original audit report contained three (3) recommendations. We are pleased to report that all three (3) 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 Avis and JWA 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
- David De Leon, Manager, JWA/Parking, Ground Transportation and Special Projects
- Barbara Swift, Real Property Agent, JWA/Business Development
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