INTERNAL AUDIT DEPARTMENT

COUNTY OF ORANGE

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FINAL CLOSE-OUT

FIRST FOLLOW-UP AUDIT

LIMITED REVIEW OF LICENSE REVENUE FOR COAST LEASING CORPORATION, DBA ADVANTAGE RENT-A-CAR

(ORIGINAL AUDIT NO. 2581)

AS OF
JANUARY 26, 2007

AUDIT NUMBER: 2650-F **REPORT DATE: JANUARY 31, 2007**

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**
Senior Auditor:	**Susan Nestor, CPA, CIA**

Final Close-Out

First Follow-Up Audit
Limited Review of License Revenue for
Coast Leasing Corporation,
dba Advantage Rent-A-Car
Original Audit No. 2581

As of
January 26, 2007

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COUNTY OF ORANGE
INTERNAL AUDIT DEPARTMENT

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Transmittal Letter

Audit No. 2650-F

January 31, 2007

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 License Revenue for Coast Leasing Corporation dba Advantage Rent-A-Car System, Original Audit No. 2581

We have completed the First Follow-Up Audit of the Limited Review of License Revenue for Coast Leasing Corporation dba Advantage Rent-A-Car System (Advantage). Our audit was limited to reviewing actions taken, as of January 26, 2007, to implement the recommendations made in our original audit report dated September 6, 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 five (5) 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
Tammy Adams, Real Property Agent, JWA/Business Development
Don Arthur, Deputy Airport Director, JWA/Finance and Administration
Sharon Tabata, Accounting Manager, JWA/Accounting
Scott Suzuki, Quality Assurance and Compliance Manager, JWA
Foreperson, Grand Jury
Darlene J. Bloom, Clerk of the Board of Supervisors

The Internal Audit Department is an independent audit function reporting directly to the Orange County Board of Supervisors.

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INTERNAL AUDITOR'S REPORT
FINAL CLOSE-OUT

Audit No. 2650-F

January 31, 2007

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 License Revenue for Coast Leasing Corporation dba Advantage Rent-A-Car System (Advantage). Our audit was limited to reviewing actions taken, as of January 26, 2007, to implement the recommendations made in our original audit report dated September 6, 2006.

The original audit report contained five (5) recommendations. We are pleased to report that all five (5) 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 Advantage 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
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