



INTERNAL AUDIT DEPARTMENT
COUNTY OF ORANGE

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FINAL CLOSE-OUT

INITIAL FOLLOW-UP AUDIT
OF
PERFORMANCE MEASURE VALIDATION
SOCIAL SERVICES AGENCY

(ORIGINAL AUDIT NO. 25100)

AUDIT NUMBER: 2671-B

REPORT DATE: AUGUST 17, 2007

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Final Close-Out

**Initial Follow-Up Audit of
Performance Measure Validation
Social Services Agency**

Original Audit No. 25100

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COUNTY OF ORANGE
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Perspectives Countywide*

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Transmittal Letter

Audit No. 2671-B

August 17, 2007

TO: Ingrid Harita, Director
Social Services Agency

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



SUBJECT: Initial and Final Close-Out Follow-Up Audit of
Performance Measure Validation of Social Services Agency,
Original Audit No. 25100, Issued October 3, 2006

We have completed an Initial and Final Follow-Up Audit of Performance Measure Validation of Social Services Agency. Our audit was limited to reviewing, as of the 2007 Annual Report (Business Plan), actions taken to implement one (1) recommendation in our audit report dated October 3, 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 all audit recommendations, this report represents the final close-out of the original audit.

Each month I submit an **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 report to the BOS.

Other recipients of this report:

Members, Board of Supervisors
Members, Audit Oversight Committee
Thomas G. Mauk, County Executive Officer
Bill Mahoney, Deputy CEO, Government & Public Services
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. 2671-B

August 17, 2007

Ingrid Harita, Director
Social Services Agency
888 N. Main Street
Santa Ana, CA 92701

We have completed an Initial and Final Follow-Up Audit of Performance Measure Validation of Social Services Agency. Our audit was limited to reviewing, as of the 2007 Annual Report (Business Plan), actions taken to implement one (1) recommendation in our audit report dated October 3, 2006.

The original audit report contained one (1) recommendation. **We are pleased to report that satisfactory corrective action has taken place for the audit recommendation. As such, this report represents the final close-out of the original audit.** We commend your staff for their responsiveness and attentiveness in addressing the audit recommendation.

We appreciate the cooperation and assistance extended to us by your staff during our Follow-Up Audit. If you have any questions, please contact me directly or Eli Littner, Deputy Director at 834-5899, or Alan Marcum, Senior Audit Manager at 834-4119.

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
Bill Mahoney, Deputy CEO, Government & Public Services
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