INTERNAL AUDIT DEPARTMENT

COUNTY OF ORANGE

2005 Recipient of the Institute of Internal Auditors' Award for Recognition of Commitment to Professional Excellence, Quality and Outreach

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FINAL CLOSE-OUT

INITIAL FOLLOW-UP AUDIT
OF
PERFORMANCE MEASURE VALIDATION
ORANGE COUNTY PUBLIC LIBRARY

(ORIGINAL AUDIT NO. 2592)

AUDIT NUMBER: 2671-C **REPORT DATE: AUGUST 2, 2007**

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

Initial Follow-Up Audit of
Performance Measure Validation
Orange County Public Library

Original Audit No. 2592

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COUNTY OF ORANGE
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Transmittal Letter

Audit No. 2671-C

August 2, 2007

TO: Helen Fried, Acting County Librarian
Orange County Public Library

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

SUBJECT: Initial and Final Close-Out Follow-Up Audit of Performance Measure Validation of Orange County Public Library, Original Audit No. 2592, Issued August 14, 2006

We have completed an Initial and Final Follow-Up Audit of Performance Measure Validation of the Orange County Public Library. Our audit was limited to reviewing, as of the 2007 Annual Report (Business Plan), actions taken to implement the four (4) recommendations in our audit report dated August 14, 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
Alisa Drakodaidis, Deputy CEO, Infrastructure/Environmental Services
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. 2671-C

August 2, 2007

Helen Fried
Acting County Librarian
Orange County Public Library
1501 East St. Andrew Place, First Floor
Santa Ana, CA 92705-4930

We have completed an initial and Final Follow-Up Audit of Performance Measure Validation of the Orange County Public Library. Our audit was limited to reviewing, as of the 2007 Annual Report (Business Plan), actions taken to implement the four (4) recommendations in our audit report dated August 14, 2006.

The original audit report contained four (4) recommendations. **We are pleased to report that satisfactory corrective action has taken place for all audit recommendations. 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 recommendations.

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
- Alisa Drakodaidis, Deputy CEO, Infrastructure/Environmental Services
- Foreperson, Grand Jury
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