OC Board of Supervisors'

Internal Audit Department

ORANGE COUNTY

FINAL CLOSE-OUT
FIRST FOLLOW-UP AUDIT
PERFORMANCE MEASURES AUDIT OF INTERNAL AUDIT DEPARTMENT'S 2005/2006 PERFORMANCE MEASURE RESULTS
Original Audit No. 2762

We have completed the First Follow-Up Audit of the Performance Measures Audit of Internal Audit Department's 2005/2006 Performance Measure Results included in their 2007 Business Plan.

The original audit report contained one (1) recommendation. Our Follow-Up Audit indicated one (1) recommendation was fully implemented.

AUDIT NO: 2760-E
REPORT DATE: AUGUST 14, 2008

Deputy Director: Eli Littner, CPA, CIA
Sr. Audit Manager: Alan Marcum, MBA, CPA, CIA
Audit Manager: Camille Gackstetter, CPA

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Letter from Deputy Director Eli Littner

Transmittal Letter

Audit No. 2760-E

DATE : August 14, 2008

TO: Dr. Peter Hughes, CPA, Director
Internal Audit Department

FROM: Eli Littner, CPA, CIA, Deputy Director
Internal Audit Department

SUBJECT: Final Close-Out First Follow-Up Audit of the Performance Measures Audit of Internal Audit Department's 2005/2006 Performance Measure Results (Original Audit No. 2762)

We have completed the First Follow-Up Audit of the Performance Measures Audit of Internal Audit Department's 2005/2006 Performance Measure Results included in their 2007 Business Plan. Our audit was limited to reviewing the action taken to implement one (1) recommendation in our original audit report dated September 20, 2007. The results of our Initial Follow-Up Audit are discussed in the **Internal Auditor's Report** following this transmittal letter.

Because satisfactory corrective action has been taken for the one (1) recommendation, **this report represents the final close-out of the original audit.**

Each month an **Audit Status Report** is submitted to the Board of Supervisors (BOS) detailing 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.

Attachments

Other recipients of this report are listed on the Internal Auditor's Report on page 1.

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

August 14, 2008 Audit No. 2760-E

TO: Dr. Peter Hughes, CPA, Director
Internal Audit Department

SUBJECT: Eli Littner, CPA, CIA, Deputy Director
Internal Audit Department

SUBJECT: Final Close-Out First Follow-Up Audit of the Performance Measures Audit of Internal Audit Department's 2005/2006 Performance Measure Results

Scope of Review

We have completed the First and Final Follow-Up Audit of the Performance Measures Audit of Internal Audit Department's 2005/2006 Performance Measure Results. Our audit was limited to reviewing, as of the 2007 Business Plan, actions taken to implement one (1) recommendation in our audit report dated September 20, 2007.

Results

The original audit contained one (1) recommendation. **We are pleased to report that the one recommendation has been fully implemented. 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.

Acknowledgment

We appreciate the courtesy and cooperation extended to us by your staff during our Follow-Up Audit. If we can be of further assistance, please contact me or Alan Marcum, Senior Audit Manager, at (714) 834-4119.

Attachments

Distribution Pursuant to Audit Oversight Committee Procedure No. 1:

Members, Board of Supervisors
Members, Audit Oversight Committee
Thomas G. Mauk, County Executive Officer
Foreperson, Grand Jury