



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

Integrity ♦ Objectivity ♦ Independence

FINAL CLOSE-OUT

**FIRST FOLLOW-UP AUDIT
OF THE
ASSESSOR DEPARTMENT**

REVOLVING FUND

(ORIGINAL AUDIT NO. 2596)

As of February 28, 2007

AUDIT NUMBER: 2636-F

REPORT DATE: MARCH 15, 2007

Audit Director:	Peter Hughes, Ph.D., CPA
Deputy Director:	Eli Littner, CPA, CIA
Senior Audit Manager:	Michael Goodwin, CPA, CIA
Senior Auditor:	Susan Nestor, CPA, CIA

Final Close-Out

**First Follow-Up Audit of the
Assessor Department
Revolving Fund**

Original Audit No. 2596

As of February 28, 2007

TABLE OF CONTENTS

Transmittal Letter.....	i
INTERNAL AUDITOR'S REPORT.....	1



COUNTY OF ORANGE
INTERNAL AUDIT DEPARTMENT

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

Integrity ♦ Objectivity ♦ Independence

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

MICHAEL J. GOODWIN
CPA, CIA
SENIOR AUDIT MANAGER

ALAN MARCUM
MBA, CPA, CIA, CFE
SENIOR AUDIT MANAGER

AUTUMN MCKINNEY
CPA, CIA, CGFM, CISA
SENIOR AUDIT MANAGER

Transmittal Letter

Audit No. 2636-F

March 15, 2007

TO: Webster J. Guillory
Assessor

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

SUBJECT: **First and Final Close-Out Follow-Up Audit** of the Assessor Department
Revolving Fund, Original Audit No. 2596, Issued August 21, 2006

We have completed a first and Final Follow-Up Audit of the Revolving Fund at the Assessor Department. Our audit was limited to reviewing, as of February 28, 2007, actions taken to implement the three recommendations in our audit report dated August 21, 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 three audit recommendations, this report represents the 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
Shaw Lin, Management Services Project Manager
Foreperson, Grand Jury
Darlene J. Bloom, Clerk of the Board of Supervisors



COUNTY OF ORANGE
INTERNAL AUDIT DEPARTMENT

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

Integrity ♦ Objectivity ♦ Independence

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

MICHAEL J. GOODWIN
CPA, CIA
SENIOR AUDIT MANAGER

ALAN MARCUM
MBA, CPA, CIA, CFE
SENIOR AUDIT MANAGER

AUTUMN MCKINNEY
CPA, CIA, CGFM, CISA
SENIOR AUDIT MANAGER

INTERNAL AUDITOR'S REPORT
FINAL CLOSE OUT

Audit No. 2636-F

March 15, 2007

Webster J. Guillory
Assessor
630 N. Broadway
Santa Ana, CA 92702

We have completed a first and Final Close-Out Follow-Up Audit of internal controls over the Revolving Fund at the Assessor Department. Our audit was limited to reviewing actions taken as of February 28, 2007 to implement the recommendations made in our original audit report.

The original audit report contained three (3) recommendations. **We are pleased to report that satisfactory corrective action has taken place for all three audit recommendations. As such, this report represents the final close-out of the original audit.** We commend Assessor Department 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 Michael Goodwin, Senior Audit Manager, at 834-6066.

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
- Shaw Lin, Management Services Project Manager
- Foreperson, Grand Jury
- Darlene J. Bloom, Clerk of the Board of Supervisors