



I n t e r n a l A u d i t D e p a r t m e n t

O R A N G E C O U N T Y

AUDIT HIGHLIGHT JUNE 11, 2015

REVENUE GENERATING LEASE AUDIT
JOHN WAYNE AIRPORT/
AVIS RENT A CAR
Audit No. 1437

WHY THIS AUDIT IS IMPORTANT

Avis Rent A Car System, LLC (Avis Rent A Car) operates an on-airport rental car concession at John Wayne Airport. We audit the underlying books and records to ensure reported gross receipts are supported and rent is properly paid as defined by the lease agreement. During the twelve-month audit period of December 1, 2013 through November 30, 2014, Avis Rent A Car reported approximately **\$26.5M** in gross receipts and paid the County approximately **\$2.9M** in rent.

WHAT THE AUDITORS FOUND

Successes

We found that Avis Rent A Car's records adequately supported reported gross receipts and rent owed to the County was properly paid.

Audit Findings and Recommendations

We identified **one (1) Control Finding** regarding compliance with the gross receipts report format and clerical accuracy of the report.