



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

JULY 21, 2014

REVENUE GENERATING LEASE AUDIT OC DANA POINT HARBOR DANA POINT FUEL DOCK Audit No. 1344

WHY THIS AUDIT IS IMPORTANT

KDL Services, Inc., a California corporation, dba Dana Point Fuel Dock, operates a full service marine fueling facility at Dana Point Harbor.

We audited 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 from January 1, 2013 through December 31, 2013, Dana Point Fuel Dock reported approximately **\$2.17 million** in gross receipts and paid approximately \$70,800 in rent.

WHAT THE AUDITORS FOUND

Successes

We found that Dana Point Fuel Dock's records adequately supported the reported gross receipts and rent owed to the County was properly paid, except for enhancing certain recordkeeping and reporting gift certificate sales.

Audit Findings and Recommendations

We identified **four (4) Control Findings** related to recordkeeping for fuel throughput service and gift certificates, and reporting gift certificate sales.