

Internal Audit Department

ORANGE COUNTY

INITIAL AND FINAL CLOSE-OUT

FOLLOW-UP AUDIT

PERFORMANCE MEASURE VALIDATION LIMITED AUDIT OF HOUSING & COMMUNITY SERVICES DEPARTMENT 2005 PERFORMANCE INDICATORS ORIGINAL AUDIT No. 2661

We are pleased to report that satisfactory corrective action has taken place for all (4) audit recommendations. As such, this report represents the final close-out of the original audit.

AUDIT No: 2760-B
REPORT DATE: MARCH 17, 2008

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Internal Audit Department

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OC Fraud Hotline (714) 834-3608



Transmittal Letter



AUDIT NO. 2760-B MARCH 17, 2008

TO: Julia Bidwell, Interim Director
Housing and Community Services
Department

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

SUBJECT: Initial and Final Close-Out Follow-Up
Audit of the Performance Measure
Validation Limited Audit of Housing and
Community Services Department 2005
Performance Indicators, Original Audit
No. 2661, Issued April 17, 2007

We have completed an Initial and Final Follow-Up Audit of Performance Measure Validation of Housing and Community Services. Our audit was limited to reviewing, as of the 2007 Business Plan, actions taken to implement the four (4) recommendations in our audit report dated April 17, 2007. 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 status report to the BOS.

ATTACHMENTS

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

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INTERNAL AUDITOR'S REPORT

AUDIT No. 2760-B

MARCH 17, 2008

TO: Julia Bidwell, Interim Director
Housing and Community Services Department

SUBJECT: Initial and Final Close-Out Follow-Up Audit of the Performance Measure Validation Limited Audit of Housing and Community Services Department 2005 Performance Indicators, Original Audit No. 2661, Issued April 17, 2007

Scope of Review

We have completed an initial and Final Follow-Up Audit of Performance Measure Validation of Housing and Community Services. Our audit was limited to reviewing, as of the 2007 Business Plan, actions taken to implement the four (4) recommendations in our audit report dated April 17, 2007.

Results

The original audit 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.

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 Eli Littner, Deputy Director, at (714) 834-5899 or Alan Marcum, Senior Audit Manager, at (714) 834-4119.

Respectfully Submitted,

A handwritten signature in blue ink that reads "Peter Hughes".

Sr. Peter Hughes, CPA, Director
Internal Audit Department

Attachments

Distribution Pursuant to Audit Oversight Committee Procedure No. 1:

Members, Board of Supervisors
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Darlene J. Bloom, Clerk of the Board of Supervisors
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