

Internal Audit Department

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

FINAL CLOSE-OUT

FIRST FOLLOW-UP AUDIT:

PERFORMANCE MEASURES AUDIT OF COUNTY COUNSEL'S 2006-2007 KEY OUTCOME INDICATOR RESULTS Original Audit No. 2749

We have completed a First and Final Close-Out Follow-Up Audit of the Performance Measures Audit of County Counsel's 2006-2007 Key Outcome Indicator Results included in their 2007-2008 Business Plan.

We are pleased to report that satisfactory corrective action has taken place for the one (1) audit recommendation. As such, this report represents the final close-out of the original audit.

AUDIT NO: 2815-B

REPORT DATE: JANUARY 16, 2009

Audit Director: [Peter Hughes, Ph.D., MBA, CPA](#)

Deputy Director: [Eli Littner, CPA, CIA](#)

Senior Audit Manager: [Alan Marcum, MBA, CPA](#)

Senior Internal Auditor: [Camille Gackstetter, CPA](#)



ORANGE COUNTY BOARD OF SUPERVISORS'

Internal Audit Department



2008 Association of Local Government Auditors' Bronze Website Award



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

 ORANGE COUNTY BOARD OF SUPERVISORS'
Internal Audit Department

Providing Facts and Perspectives Countywide

Dr. Peter Hughes Ph.D., MBA, CPA, CCEP, CITP, CIA, CFE
Office of The Director Certified Compliance & Ethics Professional (CCEP)
Certified Information Technology Professional (CITP)
Certified Internal Auditor (CIA)
Certified Fraud Examiner (CFE)
E-mail: peter.hughes@iad.ocgov.com

Eli Littner CPA, CIA, CFE, CFS, CISA
Deputy Director Certified Fraud Specialist (CFS)
Certified Information Systems Auditor (CISA)

Michael J. Goodwin CPA, CIA
Senior Audit Manager

Alan Marcum MBA, CPA, CIA, CFE
Senior Audit Manager

Autumn McKinney CPA, CIA, CISA, CGFM
Senior Audit Manager Certified Government Financial Manager (CGFM)

Hall of Finance & Records

12 Civic Center Plaza, Room 232
Santa Ana, CA 92701

Phone: (714) 834-5475

Fax: (714) 834-2880

To access and view audit reports or obtain additional information about the OC Internal Audit Department, visit our website: www.ocgov.com/audit



OC Fraud Hotline (714) 834-3608

Letter from Director Peter Hughes



Transmittal Letter



Audit No. 2815-B January 16, 2009

TO: Benjamin de Mayo
County Counsel

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

SUBJECT: **First and Final Close-Out** Follow-Up Audit
Performance Measures Audit of County
Counsel's 2006-2007 Key Outcome
Indicator Results, Original Audit No. 2749

We have completed a First and Final Close-Out Follow-Up Audit of the Performance Measures Audit of County Counsel's 2006-2007 Key Outcome Indicator Results included in the 2007-2008 Business Plan. Our audit was limited to reviewing the actions taken to implement the one (1) recommendation in our original audit report dated October 3, 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 the one (1) audit recommendation, **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 status report to the BOS.

ATTACHMENTS

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

Table of Contents



*First and Final Close-Out Follow-Up Audit
Performance Measures Audit of County Counsel's
2006-2007 Key Outcome Indicator Results
(Original Audit No. 2749)
Audit No. 2815-B*

Transmittal Letter	i
INDEPENDENT AUDITOR'S REPORT	1



INDEPENDENT AUDITOR'S REPORT

Audit No. 2815-B

January 16, 2009

TO: Benjamin de Mayo
County Counsel

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

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

SUBJECT: **First and Final Close-Out** Follow-Up Audit of Performance
Measures Audit of County Counsel's 2006-2007 Key Outcome
Indicator Results, Original Audit No. 2749

Scope of Review

We have completed a First Follow-Up Audit of Performance Measures Audit of County Counsel's 2006-2007 Key Outcome Indicator Results included in the 2007-2008 Business Plan. Our audit was limited to reviewing actions taken to implement the one (1) recommendation made in our original audit report, dated October 3, 2007, regarding the correlation of reported results with key outcome indicators.

Results

The original audit report contained one (1) recommendation (noted below). Our Follow-up Audit indicated that County Counsel took satisfactory corrective action to fully implement the one (1) recommendation. As such, this report represents the final close-out of the original audit.

Recommendation:

We recommend County Counsel ensure all stated results in future business plans correlate with key outcome indicators.

Current Status: **Implemented.** In our review of County Counsel's Draft 2008-2009 Business Plan, we noted that all five 2007-08 Business Plan Results correlated with the Performance Measures stated in the Draft 2008-2009 Business Plan.

We appreciate the cooperation and assistance extended to us by the personnel of County Counsel during our Follow-Up Audit. If you have any questions, please contact me directly or Eli Littner, Deputy Director at (714) 834-5899 or Alan Marcum, Senior Audit Manager at (714) 834-4119.

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
Darlene J. Bloom, Clerk of the Board of Supervisors