



# OC Board of Supervisors' Internal Audit Department

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

## **AUDIT HIGHLIGHT July 14, 2009**

INTERNAL AUDITOR'S REPORT TO THE BOARD OF SUPERVISORS

### **REVENUE GENERATING LICENSE AUDIT: OC COMMUNITY RESOURCES/OC PARKS CALIFORNIA JUNIOR LIFEGUARD PROGRAMS, INC. Audit No. 2835**

#### **WHAT WE FOUND?**

We found that California Junior Lifeguard Programs, Inc.'s records adequately supported gross receipts of approximately **\$471,000** and license fees of approximately **\$71,000** were properly paid to the County in accordance with the license agreements for two locations: Sunset Beach and Salt Creek Beach.

#### **WHY IS THIS AUDIT IMPORTANT?**

Over their two and three year terms, the license agreements are estimated to generate approximately **\$210,000** in fees to the County. Fees are paid to the County based on a percentage of gross receipts. We audit the underlying books and records to ensure gross receipts are complete and the proper fees are paid as defined by the license agreements. During the audit period of January 1, 2008 through December 31, 2008, California Junior Lifeguard Programs, Inc.'s reported approximately \$471,000 in gross receipts and paid the County approximately \$71,000 in fees.

#### **BACKGROUND INFORMATION** (SEE COMPLETE AUDIT REPORT FOR DETAIL)

The County of Orange entered into two license agreements with California Junior Lifeguard Programs, Inc., for the operation of summer day camp programs at Sunset Beach and Salt Creek Beach.

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[www.ocgov.com/audit](http://www.ocgov.com/audit)

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