



PETER HUGHES, Ph.D., CPA, CIA, CFE, CITP
Director *EH*

400 Civic Center Drive West
Building 12, Room 232
Santa Ana, California 92701-4521

(714) 834-5475 Fax: (714) 834-2880

INTERNAL AUDIT DEPARTMENT

Audit No. 2216

August 6, 2002

TO: Darlene J. Bloom
Clerk of the Board of Supervisors

SUBJECT: Secondary Follow-Up of Department Control Review of Clerk of the Board of Supervisors' Revolving Fund, Audit No. 1199

We have completed a secondary follow-up examination of the Clerk of the Board of Supervisors' revolving fund process. Our examination was limited to a review as of July 23, 2002, of the Clerk of the Board of Supervisors' planned actions stated in our initial follow-up audit report dated February 15, 2001. These planned actions stemmed from our original audit report dated March 3, 2000.

The initial follow-up audit report contained four recommendations not implemented from the original audit. We are pleased to report that our current review indicated all recommendations have been fully implemented.

We appreciate the cooperation and assistance extended to us by the staff of the Clerk of the Board of Supervisors.

Sincerely,

A handwritten signature in cursive script that reads "Peter Hughes".

Dr. Peter Hughes, CPA
Director, Internal Audit

cc: Members, Board of Supervisors
Members, Audit Oversight Committee
Foreman, Grand Jury
Susan Novak, Assistant Clerk of the Board