



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

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

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

INTERNAL AUDIT DEPARTMENT

January 27, 2004

Audit No. 2322

TO: James D. Ruth
County Executive Officer

SUBJECT: Third Follow-Up of Department Control Review of County Executive
Office Cash Receipts, Audit No. 2029

We have completed a third follow-up examination of the County Executive Office cash receipts process. Our examination was limited to a review, as of December 31, 2003, of County Executive Office's planned actions stated in our secondary follow-up audit report dated March 27, 2003 and our initial follow-up audit report dated May 16, 2002. These planned actions stemmed from our original audit report dated March 14, 2001.

The secondary follow-up review contained one recommendation not fully implemented from our initial follow-up audit concerning timely deposits of cash receipts in CEO/Administration. We are please to report that our current review indicated the recommendation is fully implemented.

We appreciate the cooperation and assistance extended to us by the staff of the County Executive Office during our review.

Sincerely,

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

Dr. Peter Hughes, CPA
Director, Internal Audit Department

cc: Members, Board of Supervisors
Members, Audit Oversight Committee
Foreman, Grand Jury
Darlene J. Bloom, Clerk of the Board of Supervisors
Shirley Charity, Manager, CEO/Administration