



PETER HUGHES, Ph.D, MBA, CPA, CIA, CFE, CITP  
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## INTERNAL AUDIT DEPARTMENT

Audit No. 2440

May 17, 2004

TO: Juliette A. Poulson, Director  
Health Care Agency

SUBJECT: Secondary Follow-Up of Department Control Review of Health Care Agency/  
Animal Care Services Cash Receipts For Audit No. 2130

We have completed a secondary follow-up review of the Health Care Agency/Animal Care Services (HCA/ACS) cash receipts process. Our examination was limited to reviewing, as of May 14, 2004, planned actions stated in our initial follow-up audit report dated April 7, 2003. These planned actions stemmed from our original audit report dated November 15, 2001.

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

We appreciate the cooperation and assistance extended to us by the staff of the Health Care Agency and Animal Care Services 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  
James Ruth, County Executive Officer  
Alice Manning, Deputy Agency Director, HCA  
Alice Sworder, Manager, HCA/Accounting Services  
Hal Maloney, Acting Director, Animal Care Services