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**COUNTY OF ORANGE
INTERNAL AUDIT DEPARTMENT**

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INTERNAL AUDITOR'S REPORT

Audit No. 2440

December 16, 2004

TO: John M. Adams, County Librarian
Orange County Public Library

SUBJECT: Follow-Up of Department Control Review – Purchasing Card Program
Audit No. 2346

We have completed a follow-up examination of the internal controls over purchasing card transactions of the Orange County Public Library (OCPL). Our examination was limited to reviewing, as of November 30, 2004, actions taken to implement the recommendation made in our audit report dated May 5, 2004.

The original audit report contained one recommendation concerning the review of cardholder statements. We are pleased to report that our review indicated that the recommendation has been fully implemented.

We appreciate the cooperation and assistance extended to us by OCPL Financial/Purchasing Services staff during our review.

Sincerely,

Dr. Peter Hughes, CPA
Director, Internal Audit Department

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