



**INTERNAL AUDIT DEPARTMENT**  
**COUNTY OF ORANGE**

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**VALIDATION REVIEW**  
**OF**  
**ORANGE COUNTY ELECTION STUDY**  
**CONDUCTED BY THE ELECTION CENTER**

Board Directive Item S31C

Board Date August 1, 2006

“Independent Audit of ROV’s Role in CUSD Recall  
Election etc.”

**AUDIT NUMBER: 2663**

**REPORT DATE: SEPTEMBER 11, 2006**

**Audit Director:** Peter Hughes, Ph.D., CPA  
**Deputy Director:** Eli Littner, CPA, CIA  
**Audit Manager:** Alan Marcum, MBA, CPA, CIA  
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**VALIDATION REVIEW OR ORANGE COUNTY ELECTION STUDY**

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**Transmittal Letter**

Audit No. 2663

September 11, 2006

TO: Thomas G. Mauk, County Executive Officer

FROM: Peter Hughes, Ph.D., CPA, Director  
Internal Audit Department

SUBJECT: Validation Review of Orange County Election Study, Board Directive

At your request, we have completed our Validation Review of the Orange County Election Study that was conducted by the Election Center, on August 31, 2006. The objectives stated in the Board of Supervisors Directive, dated August 1, 2006, item S31C, were followed by the CEO and responded to by the Election Center consultants in their study. The final Internal Auditor's Report is attached.

Attachment

Other recipients of this report:

Members, Board of Supervisors  
Members, Audit Oversight Committee  
Rob Richardson, Assistant to the CEO  
Foreperson, Grand Jury  
Darlene J. Bloom, Clerk of the Board of Supervisors



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**INTERNAL AUDITOR'S REPORT**

Audit No. 2663

September 11, 2006

TO: Thomas G. Mauk, County Executive Officer

SUBJECT: Validation Review of Orange County Election Study, Board Directive S31C, Board Date August 1, 2006, "Independent Audit of ROV's Role in CUSD Recall Election etc."

At your request, we have completed our Validation Review of the Orange County Election Study dated August 31, 2006 that was conducted by the Election Center. The scope of our review was to determine that objectives stated in the Board of Supervisors Directive, dated August 1, 2006, were responded to by the Election Center consultants in their conclusion.

CONCLUSION:

Based on our review, we concluded that all objectives of the Board directives were responded to by the consultant in their study dated August 31, 2006. In addition, the County Executive Officer as directed by the Board of Supervisors, used a retired ROV with no connection to the County of Orange. The Summary Table attached details the directives and results.

We appreciate the courtesy and cooperation extended to us during the review by the personnel of the County Executive Office. If we can be of further assistance, please contact me or Eli Littner, Deputy Director at (714) 834-5899 or Alan Marcum, Audit Manager, at (714) 834-4119.

Respectfully Submitted,

Peter Hughes, Ph.D., CPA  
Director, Internal Audit

Distribution Pursuant to Audit Oversight Committee Procedure No. 1:

Members, Board of Supervisors  
Members, Audit Oversight Committee  
Rob Richardson, Assistant to the CEO  
Foreperson, Grand Jury  
Darlene J. Bloom, Clerk of the Board of Supervisors

## SUMMARY TABLE – VALIDATION RESULTS

Audit Outcome Objective	Results	Responded to	Responded to With Qualifications	Not Responded to
1. Use a retired ROV with no connection to the County of Orange.	The investigation was conducted by retired ROVs from San Bernardino and Sacramento Counties. Auditor-Controller disbursement records do not have any prior payment history for the consulting firm or the two retired ROVs.	✓		
2. Amount not to exceed \$25,000.	The invoice from Election Center, date September 1, 2006, amounted to \$24,980.	✓		
3. Address the sequence of events that occurred leading up to the District review of the petitions and whether the staff knowingly violated the law by allowing access to the recall petitions.	Described in the <i>Orange County Election Study</i> prepared by Election Center, dated August 31, 2006, on pages 6 through 8.	✓		
4. Address the actions by District representatives during the review of materials, if anything, while in the County offices (i.e. notes, conversation, photographs, etc.).	Described in the <i>Orange County Election Study</i> prepared by Election Center, dated August 31, 2006, on pages 9 and 10.	✓		
5. Address the instructions provided by County staff to proponents before or during recall petition circulation that they could do (i.e. filing in addresses) or not do.	Described in the <i>Orange County Election Study</i> prepared by Election Center, dated August 31, 2006, on pages 11 through 14.	✓		
6. Address the ROV process for estimating the \$600,000 cost figure for the recall election, not knowing the laws.	Described in the <i>Orange County Election Study</i> prepared by Election Center, dated August 31, 2006, on pages 15 through 17.	✓		



Audit Outcome Objective	Results	Responded to	Responded to With Qualifications	Not Responded to
7. Address the Registrar process for handling requests for advice that are received by individuals at the counter (e.g. recall petitions, petitions for initiatives, etc.).	Described in the <i>Orange County Election Study</i> prepared by Election Center, dated August 31, 2006, on pages 18 and 19.	✓		
8. Provide recommendations for better training options for new ROV's and senior staff.	Described in the <i>Orange County Election Study</i> prepared by Election Center, dated August 31, 2006, on pages 20 through 22.	✓		

