



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

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***FINAL CLOSE-OUT***

**FIRST FOLLOW-UP AUDIT**

**LIMITED REVIEW OF LEASE REVENUE  
FOR  
AVIS RENT A CAR SYSTEM, INC.**

**(ORIGINAL AUDIT No. 2585)**

**AS OF  
NOVEMBER 17, 2006**

**AUDIT NUMBER: 2650-D**

**REPORT DATE: DECEMBER 18, 2006**

<b>Audit Director:</b>	<b>Peter Hughes, Ph.D., CPA</b>
<b>Deputy Director:</b>	<b>Eli Littner, CPA, CIA</b>
<b>Audit Manager:</b>	<b>Autumn McKinney, CPA, CIA</b>
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***Final Close-Out***

**First Follow-Up Audit  
Limited Review of Lease Revenue  
Avis Rent A Car System, Inc.  
Original Audit No. 2585**

**As of  
November 17, 2006**

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**Transmittal Letter**

Audit No. 2650-D

December 18, 2006

TO: Alan L. Murphy, Director  
John Wayne Airport

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

SUBJECT: **Final Close-Out** First Follow-Up Audit of Limited Review of Lease Revenue for  
Avis Rent A Car System, Inc., Original Audit No. 2585

We have completed the First Follow-Up Audit of the Limited Review of Lease Revenue for Avis Rent A Car System, Inc. (Avis). Our audit was limited to reviewing actions taken, as of November 17, 2006, to implement the recommendations made in our original audit report dated July 31, 2006. The results of our Follow-Up Audit are discussed in the **Internal Auditor's Report** following this transmittal letter. Because satisfactory corrective action has been taken for the three (3) recommendations, this report represents the final close-out of the original audit.

As the Director of Internal Audit, I now submit a monthly audit status report to the Board of Supervisors (BOS) where I detail any material and significant audit findings released in reports during the prior month and the implementation status of audit recommendations as disclosed by our Follow-Up Audits. Accordingly, the results of this audit will be included in a future status report to the BOS.

We appreciate the cooperation and assistance extended to us by your staff during our follow-up audit.

Other recipients of this report:

Members, Board of Supervisors  
Members, Audit Oversight Committee  
Thomas G. Mauk, County Executive Officer  
Loan Leblow, Assistant Airport Director  
Roy Freeman, Deputy Airport Director, JWA/Business Development  
David De Leon, Manager, JWA/Parking, Ground Transportation and Special Projects  
Barbara Swift, Real Property Agent, JWA/Business Development  
Don Arthur, Deputy Airport Director, JWA/Finance and Administration  
Sharon Tabata, Accounting Manager, JWA/Accounting  
Foreperson, Grand Jury  
Darlene J. Bloom, Clerk of the Board of Supervisors



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**INTERNAL AUDITOR'S REPORT**  
**FINAL CLOSE-OUT**

Audit No. 2650-D

December 18, 2006

Alan L. Murphy, Director  
John Wayne Airport  
3160 Airway Avenue  
Costa Mesa, CA 92626

We have completed the First Follow-Up Audit of the Limited Review of Lease Revenue for Avis Rent A Car System, Inc. (Avis). Our audit was limited to reviewing actions taken, as of November 17, 2006, to implement the recommendations made in our original audit report dated July 31, 2006.

The original audit report contained three (3) recommendations. We are pleased to report that all three (3) recommendations have been fully implemented within the timeframe expected by the Board of Supervisors. As such, this report represents the final close-out of the original audit. We commend Avis and JWA for their responsiveness and attentiveness in addressing the audit recommendations made in our original report.

Sincerely,

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
- Thomas G. Mauk, County Executive Officer
- Loan Leblow, Assistant Airport Director
- Roy Freeman, Deputy Airport Director, JWA/Business Development
- David De Leon, Manager, JWA/Parking, Ground Transportation and Special Projects
- Barbara Swift, Real Property Agent, JWA/Business Development
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