

# INTERNAL AUDIT DEPARTMENT COUNTY OF ORANGE

2005 Recipient of the Institute of Internal Auditors' Award for Recognition of Commitment to Professional Excellence, Quality and Outreach

Integrity • Objectivity • Independence

## FINAL CLOSE-OUT

# INITIAL FOLLOW-UP AUDIT OF PERFORMANCE MEASURE VALIDATION JOHN WAYNE AIRPORT

(ORIGINAL AUDIT NO. 2555)

AUDIT NUMBER: 2669 REPORT DATE: APRIL 10, 2007

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

Deputy Director: Eli Littner, CPA, CIA

Senior Audit Manager: Alan Marcum, MBA, CPA, CIA

Audit Manager: Kenneth Wong, CPA, CIA

### Final Close-Out

#### Initial Follow-Up Audit of Performance Measure Validation John Wayne Airport

Original Audit No. 2555

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#### COUNTY OF ORANGE INTERNAL AUDIT DEPARTMENT

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Office of the Director **DR. PETER HUGHES** 

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#### **Transmittal Letter**

Audit No. 2669

April 10, 2007

TO: Alan L. Murphy, Director

John Wayne Airport

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

Initial and Final Close-Out Follow-Up Audit of Performance Measure Validation SUBJECT:

of John Wayne Airport, Original Audit No. 2555, Issued April 14, 2006

We have completed an initial and Final Follow-Up Audit of Performance Measure Validation of John Wayne Airport. Our audit was limited to reviewing, as of the 2007 Business Plan, actions taken to implement the two recommendations in our audit report dated April 14, 2006. The results of our Follow-Up Audit are discussed in the **Internal Auditor's Report** following this Because satisfactory corrective action has been taken for both audit transmittal letter. recommendations, this report represents the final close-out of the original audit.

Each month I submit an 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 report to the BOS.

Other recipients of this report:

Members, Board of Supervisors Members, Audit Oversight Committee Loan Leblow, Assistant Airport Director Scott Suzuki, Quality Assurance & Compliance Manager, JWA 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. 2669

April 10, 2007

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

We have completed an initial and Final Follow-Up Audit of Performance Measure Validation of John Wayne Airport. Our audit was limited to reviewing, as of the 2007 Business Plan, actions taken to implement the two recommendations in our audit report dated April 14, 2006.

The original audit report contained two (2) recommendations. We are pleased to report that satisfactory corrective action has taken place for both audit recommendations. As such, this report represents the final close-out of the original audit. We commend John Wayne Airport staff for their responsiveness and attentiveness in addressing the audit recommendations.

We appreciate the cooperation and assistance extended to us by your staff during our Follow-Up Audit. If you have any questions, please contact me directly or Eli Littner, Deputy Director at 834-5899, or Alan Marcum, Senior Audit Manager at 834-4119.

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

Loan Leblow, Assistant Airport Director

Scott Suzuki, Quality Assurance & Compliance Manager, JWA

Foreperson, Grand Jury

Darlene J. Bloom, Clerk of the Board of Supervisors