

# 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 REGISTRAR OF VOTERS

(ORIGINAL AUDIT NO. 2593)

AUDIT NUMBER: 2671-A REPORT DATE: AUGUST 8, 2007

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

Deputy Director: Eli Littner, CPA, CIA

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

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# <mark>Final Close-Out</mark>

# Initial Follow-Up Audit of Performance Measure Validation Registrar of Voters

Original Audit No. 2593

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### COUNTY OF ORANGE BOARD OF SUPERVISORS'

# INTERNAL AUDIT DEPARTMENT

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Providing Facts and Perspectives Countywide

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### **Transmittal Letter**

Audit No. 2671-A

August 8, 2007

TO: Neal Kelley, Registrar of Voters

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

Internal Audit Department

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

Performance Measure Validation of Registrar of Voters,

Original Audit No. 2593, Issued September 7, 2006

We have completed an Initial and Final Follow-Up Audit of Performance Measure Validation of the Registrar of Voters. Our audit was limited to reviewing, as of the 2007 Annual Report (Business Plan), actions taken to implement the five (5) recommendations in our audit report dated September 7, 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 all audit 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

Thomas G. Mauk, County Executive Officer

Alisa Drakodaidis, Deputy CEO, Infrastructure/Environmental Services

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. 2671-A

August 8, 2007

Neal Kelley Registrar of Voters 1300 South Grand Avenue, Building C Santa Ana, CA 92705

We have completed an initial and Final Follow-Up Audit of Performance Measure Validation of the Registrar of Voters. Our audit was limited to reviewing, as of the 2007 Annual Report (Business Plan), actions taken to implement the five (5) recommendations in our audit report dated September 7, 2006.

The original audit report contained five (5) recommendations. We are pleased to report that satisfactory corrective action has taken place for all audit recommendations. As such, this report represents the final close-out of the original audit. We commend your 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

Thomas G. Mauk, County Executive Officer

Alisa Drakodaidis, Deputy CEO, Infrastructure/Environmental Services

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