

Internal Audit Department

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FINAL CLOSE-OUT

SECOND FOLLOW-UP AUDIT:

INTERNAL CONTROL REVIEW OF INTERGRATED WASTE MANAGEMENT DEPARTMENT CONTRACT ADMINISTRATION PROCESS AND CONTROLS

As of December 12, 2007

**AUDIT NO: 2728-C
REPORT DATE: DECEMBER 19, 2007**

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Internal Audit Department

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Internal Audit Department

Providing Facts and Perspectives Countywide

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Letter from Director Peter Hughes



Transmittal Letter



AUDIT NO. 2728-C December 19, 2007

TO: Janice V. Goss, Director
Integrated Waste Management
Department

FROM: Dr. Peter Hughes, CPA, Director
Internal Audit Department

SUBJECT: **Final Close-Out** Second Follow-Up Audit
of Internal Control Review of Integrated
Waste Management Department
Contract Administration Process and
Controls, Original Audit No. 2591

We have completed a Second Follow-Up Audit of contract administration process and controls at Integrated Waste Management Department. Our audit was limited to reviewing, as of December 12, 2007, actions taken to implement the remaining recommendation in our First Follow-Up Audit report dated August 29, 2007. 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 recommendation, **this report represents the final close-out of the original audit.**

Each month I submit an **Audit Status Report** to the 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.

ATTACHMENT

Other recipients of this report listed on the Internal Auditor's Report on page 1.

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OC Internal Auditor's Report

INTERNAL AUDITOR'S REPORT

AUDIT No. 2728-C

DECEMBER 19, 2007

TO: Janice V. Goss, Director
Integrated Waste Management Department

SUBJECT: **Final Close-Out** Second Follow-Up Audit of Internal Control Review of Integrated Waste Management Department Contract Administration Process and Controls, Original Audit No. 2591

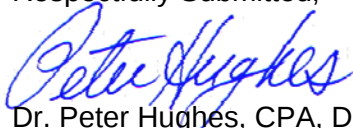
Scope of Review

We have completed a Second Follow-Up Audit of internal controls over contract administration process and controls at the Integrated Waste Management Department (IWMD). Our audit was limited to reviewing actions taken as of December 12, 2007 to implement one new recommendation made in our First Follow-Up Audit report.

Results

The First Follow-Up Audit report contained one new recommendation pertaining to the accuracy of the Contract Monitoring Worksheets, which are used to monitor expenditures of all IWMD contracts. **We are pleased to report that satisfactory corrective action has been taken for the recommendation.** As such, this report represents the final close-out of the original audit. We appreciate the cooperation and assistance extended to by your staff during our Follow-Up Audit.

Respectfully Submitted,



Dr. Peter Hughes, CPA, Director
Internal Audit Department

Distribution Pursuant to Audit Oversight Committee Procedure No. 1:

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Bill Castro, Director, A/C Satellite Accounting Operations
Tonya Burnett, Manager, IWMD/Accounting Services
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