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FINAL CLOSE-OUT SECOND FOLLOW-UP AUDIT LIMITED REVIEW OF REVENUE FOR GREAT WESTERN HOTELS (D.B.A. DANA POINT MARINA INN) ORIGINAL AUDIT NO. 2329 AS OF FEBRUARY 29, 2008

Satisfactory corrective action has been taken for all nine recommendations made in the original audit report.

AUDIT NO: 2742-B REPORT DATE: MARCH 28, 2008

Audit Director: Peter Hughes, Ph.D., CPA
Deputy Director: Eli Littner, CIA, CPA
Sr. Audit Manager: Autumn McKinney, CIA, CISA, CPA
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OC Fraud Hotline (714) 834-3608

Letter from Director Peter Hughes







AUDIT No. 2742-B MARCH 28, 2008

TO: Brad Gross, Director OC Dana Point Harbor

FROM: Dr. Peter Hughes, CPA, Director

Internal Audit Department

SUBJECT: Final Close-Out Second Follow-Up

Audit of the Limited Review of Revenue

for Great Western Hotels (d.b.a. Dana Point Marina Inn) Original Audit No. 2329

We have completed the Second Follow-Up Audit of the Limited Review of Revenue for Great Western Hotels (d.b.a. Dana Point Marina Inn). Our audit was limited to reviewing, as of February 29, 2008, actions taken to implement the one (1) remaining recommendation noted in our first Follow-Up Audit report dated November 2, 2006. The recommendation stemmed from our original audit report dated January 9, 2004. 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 remaining 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.

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

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

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INTERNAL AUDITOR'S REPORT

AUDIT No. 2742-B

MARCH 28, 2008

TO: Brad Gross, Director

OC Dana Point Harbor

SUBJECT: Final Close-Out Second Follow-Up Audit of the Limited

Review of Revenue for Great Western Hotels (d.b.a. Dana Point Marina Inn), Original Audit No. 2329

We have completed the Second Follow-Up Audit of the Limited Review of Revenue for Great Western Hotels (d.b.a. Dana Point Marina Inn). Our audit was limited to reviewing, as of February 29, 2008, actions taken to implement the one (1) remaining recommendation noted in our first Follow-Up Audit report dated November 2, 2006. The recommendations stemmed from our original audit report dated January 9, 2004.

The original audit report issued on January 9, 2004 contained nine (9) recommendations. Our first Follow-Up Audit found that one (1) recommendation was not fully implemented. In our second Follow-Up Audit, we found satisfactory corrective action had been taken for the one (1) remaining recommendation. As such, this report represents the final close-out of the original audit.

We appreciate the courtesy and cooperation extended to us by the personnel of OC Dana Point Harbor and RDMD/Accounting during our Follow-Up Audit. If you have any questions, please contact me or Eli Littner, Deputy Director, at (714) 834-5899 or Autumn McKinney, Senior Audit Manager at (714) 834-6106.

Respectfully Submitted,

Dr. Peter Hugires, CPA, Director Internal Audit Separtment

Distribution Pursuant to Audit Oversight Committee Procedure No. 1:

Members, Board of Supervisors
Members, Audit Oversight Committee
Thomas G. Mauk, County Executive Officer
Paul Lawrence, Manager, Operations, OC Dana Point Harbor
Louis McClure, Budget Officer, OC Dana Point Harbor

OC Internal Audit Report



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