OC Board of Supervisors'

Internal Audit Department

ORANGE COUNTY

INITIAL AND FINAL CLOSE-OUT
FOLLOW-UP AUDIT

PERFORMANCE MEASURE VALIDATION
LIMITED AUDIT OF HEALTH CARE AGENCY
2005 PERFORMANCE INDICATORS
ORIGINAL AUDIT NO. 2658

We are pleased to report that satisfactory corrective action has taken place for all (2) audit recommendations. As such, this report represents the final close-out of the original audit.

AUDIT NO: 2760-C
REPORT DATE: MARCH 28, 2008

Audit Director: Peter Hughes, Ph.D., CPA
Deputy Director: Eli Littner, CPA, CIA
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Letter from Director Peter Hughes

Transmittal Letter

AUDIT NO. 2760-C **MARCH 28, 2008**

TO: Juliette A. Poulson, RN,MN, Director
Health Care Agency

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

SUBJECT: Initial and Final Close-Out Follow-Up Audit of the Performance Measure Validation Limited Audit of Health Care Agency 2005 Performance Indicators, Original Audit No. 2658, Issued March 7, 2007

We have completed an Initial and Final Follow-Up Audit of Performance Measure Validation of the Health Care Agency. Our audit was limited to reviewing, as of the 2007 Business Plan, actions taken to implement the two (2) recommendations in our audit report dated March 7, 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 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 status report to the BOS.

ATTACHMENTS

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

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Initial and Final Close-Out Follow-Up Audit of the Performance Measure Validation Limited Audit of Health Care Agency 2005 Performance Indicators, Original Audit No. 2658, Issued March 7, 2007

Audit No. 2760-C

INTERNAL AUDITOR'S REPORT

AUDIT NO. 2760-C **MARCH 28, 2008**

TO: Juliette A. Poulson, RN, MN, Director
Health Care Agency

SUBJECT: Initial and Final Close-Out Follow-Up Audit of the Performance Measure Validation Limited Audit of Health Care Agency 2005 Performance Indicators, Original Audit No. 2658, Issued March 7, 2007

Scope of Review

We have completed an initial and Final Follow-Up Audit of Performance Measure Validation of the Health Care Agency. Our audit was limited to reviewing, as of the 2007 Business Plan, actions taken to implement the two (2) recommendations in our audit report dated March 7, 2007.

Results

The original audit contained two (2) 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.

Acknowledgment

We appreciate the courtesy and cooperation extended to us by your staff during our Follow-Up Audit. If we can be of further assistance, please contact me or Eli Littner, Deputy Director, at (714) 834-5899 or Alan Marcum, Senior Audit Manager, at (714) 834-4119.

Respectfully Submitted,

Peter Hughes

Dr. Peter Hughes, CPA, Director
Internal Audit Department

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