



## I n t e r n a l A u d i t D e p a r t m e n t

O R A N G E C O U N T Y

## AUDIT HIGHLIGHT APRIL 3, 2015

REVENUE GENERATING LEASE AUDIT  
OC DANA POINT HARBOR/  
DOLPHIN SAFARI, INC.  
Audit No. 1434

## WHY THIS AUDIT IS IMPORTANT

Dolphin Safari, Inc. operates charter vessels and related sales of merchandise, food, and beverages located at OC Dana Point Harbor. We audit the underlying books and records to ensure reported gross receipts are supported and rent is properly paid as defined by the lease agreement. During the twelve-month audit period of September 1, 2013 through August 31, 2014, Dolphin Safari, Inc. reported approximately **\$2.2M** in gross receipts and paid the County approximately **\$271,000** in rent.

## WHAT THE AUDITORS FOUND

**Successes**

We found that Dolphin Safari, Inc.'s records adequately supported reported gross receipts and rent owed to the County was properly paid.