We have completed a First and Final Close-Out Follow-Up Audit of the Performance Measures Audit of County Counsel’s 2006-2007 Key Outcome Indicator Results included in their 2007-2008 Business Plan.

We are pleased to report that satisfactory corrective action has taken place for the one (1) audit recommendation. As such, this report represents the final close-out of the original audit.

AUDIT NO: 2815-B
REPORT DATE: JANUARY 16, 2009

Audit Director: Peter Hughes, Ph.D., MBA, CPA
Deputy Director: Eli Littner, CPA, CIA
Senior Audit Manager: Alan Marcum, MBA, CPA
Senior Internal Auditor: Camille Gackstetter, CPA
Providing Facts and Perspectives Countywide

**Dr. Peter Hughes**  
Office of The Director  
Ph.D., MBA, CPA, CCEP, CITP, CIA, CFE  
Certified Compliance & Ethics Professional (CCEP)  
Certified Information Technology Professional (CITP)  
Certified Internal Auditor (CIA)  
Certified Fraud Examiner (CFE)  
E-mail: peter.hughes@iad.ocgov.com

**Eli Littner**  
Deputy Director  
CPA, CIA, CFE, CFS, CISA  
Certified Fraud Specialist (CFS)  
Certified Information Systems Auditor (CISA)

**Michael J. Goodwin**  
Senior Audit Manager  
CPA, CIA

**Alan Marcum**  
Senior Audit Manager  
MBA, CPA, CIA, CFE

**Autumn McKinney**  
Senior Audit Manager  
CPA, CIA, CISA, CGFM  
Certified Government Financial Manager (CGFM)

**Hall of Finance & Records**  
12 Civic Center Plaza, Room 232  
Santa Ana, CA  92701

Phone: (714) 834-5475  
Fax: (714) 834-2880

To access and view audit reports or obtain additional information about the OC Internal Audit Department, visit our website:  [www.ocgov.com/audit](http://www.ocgov.com/audit)

**OC Fraud Hotline (714) 834-3608**
Transmittal Letter

Audit No. 2815-B  January 16, 2009

TO:       Benjamin de Mayo
           County Counsel

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

SUBJECT:  First and Final Close-Out Follow-Up Audit Performance Measures Audit of County Counsel’s 2006-2007 Key Outcome Indicator Results, Original Audit No. 2749

We have completed a First and Final Close-Out Follow-Up Audit of the Performance Measures Audit of County Counsel’s 2006-2007 Key Outcome Indicator Results included in the 2007-2008 Business Plan. Our audit was limited to reviewing the actions taken to implement the one (1) recommendation in our original audit report dated October 3, 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 one (1) audit recommendation, this report represents the 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 Independent Auditor’s Report on page 1.
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INDEPENDENT AUDITOR’S REPORT

Audit No. 2815-B                         January 16, 2009

TO: Benjamin de Mayo
    County Counsel

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

SUBJECT: First and Final Close-Out Follow-Up Audit of Performance Measures Audit of County Counsel’s 2006-2007 Key Outcome Indicator Results, Original Audit No. 2749

Scope of Review
We have completed a First Follow-Up Audit of Performance Measures Audit of County Counsel’s 2006-2007 Key Outcome Indicator Results included in the 2007-2008 Business Plan. Our audit was limited to reviewing actions taken to implement the one (1) recommendation made in our original audit report, dated October 3, 2007, regarding the correlation of reported results with key outcome indicators.

Results
The original audit report contained one (1) recommendation (noted below). Our Follow-up Audit indicated that County Counsel took satisfactory corrective action to fully implement the one (1) recommendation. As such, this report represents the final close-out of the original audit.

Recommendation:
We recommend County Counsel ensure all stated results in future business plans correlate with key outcome indicators.


We appreciate the cooperation and assistance extended to us by the personnel of County Counsel during our Follow-Up Audit. If you have any questions, please contact me directly or Eli Littner, Deputy Director at (714) 834-5899 or Alan Marcum, Senior Audit Manager at (714) 834-4119.

Distribution Pursuant to Audit Oversight Committee Procedure No. 1:
Members, Board of Supervisors
Members, Audit Oversight Committee
Thomas G. Mauk, County Executive Officer
Foreperson, Grand Jury
Darlene J. Bloom, Clerk of the Board of Supervisors