



**INTERNAL AUDIT DEPARTMENT**  
**COUNTY OF ORANGE**

2005 Recipient of the Institute of Internal Auditors'  
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***FINAL CLOSE-OUT***

**FIRST FOLLOW-UP AUDIT  
OF THE  
PUBLIC DEFENDER  
REVOLVING FUND  
(ORIGINAL AUDIT NO. 2599)**

**As of May 22, 2007**

**AUDIT NUMBER: 2636-G**

**REPORT DATE: MAY 24, 2007**

<b>Audit Director:</b>	<b>Peter Hughes, Ph.D., CPA</b>
<b>Deputy Director:</b>	<b>Eli Littner, CPA, CIA</b>
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***Final Close-Out***

**First Follow-Up Audit of the  
Public Defender  
Revolving Fund**

**Original Audit No. 2599**

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**Transmittal Letter**

Audit No. 2636-G

May 24, 2007

TO: Deborah A. Kwast  
Public Defender

FROM: Peter Hughes, Ph.D., CPA, Director  
Internal Audit Department

SUBJECT: **First and Final Close-Out Follow-Up Audit** of the Public Defender's Revolving Fund, Original Audit No. 2599, Issued July 27, 2006

We have completed a first and Final Follow-Up Audit of internal controls over the Public Defender's Revolving Fund. Our audit was limited to reviewing, as of May 22, 2007, actions taken to implement the seven recommendations in our audit report dated July 27, 2006. 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 seven audit recommendations, 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 report to the BOS.

Other recipients of this report:

Members, Board of Supervisors  
Members, Audit Oversight Committee  
Becky Juliano, Manager of Administration, Public Defender  
Foreperson, Grand Jury  
Darlene J. Bloom, Clerk of the Board of Supervisors



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**INTERNAL AUDITOR'S REPORT**  
**FINAL CLOSE OUT**

Audit No. 2636-G

May 24, 2007

Deborah A. Kwast  
Public Defender  
14 Civic Center Plaza  
Santa Ana, CA 92701

We have completed a first and Final Close-Out Follow-Up Audit of internal controls over the Public Defender's revolving fund. Our audit was limited to reviewing actions taken as of May 22, 2007 to implement the recommendations made in our original audit report.

The original audit report contained seven (7) recommendations. **We are pleased to report that satisfactory corrective action has taken place for all seven audit recommendations. As such, this report represents the final close-out of the original audit.** We commend Public Defender staff for their responsiveness and attentiveness in addressing the audit recommendations.

We appreciate the cooperation and assistance extended to us by your staff during our Follow-Up Audit. If you have any questions, please contact me directly or Eli Littner, Deputy Director at 834-5899, or Michael Goodwin, Senior Audit Manager at 834-6066.

Sincerely,

  
Peter Hughes, Ph.D., CPA  
Director, Internal Audit

Distribution Pursuant to Audit Oversight Committee Procedure No. 1:

Members, Board of Supervisors  
Members, Audit Oversight Committee  
Becky Juliano, Manager of Administration, Public Defender  
Foreperson, Grand Jury  
Darlene J. Bloom, Clerk of the Board of Supervisors