

CHRISTINE L. COHEN  
AUDITOR-CONTROLLER  
County of Ventura  
800 South Victoria Avenue  
Ventura, Ca 93009-1540  
May 12, 2004



CHIEF DEPUTIES  
JAMES M. TAMEKAZU  
LOUISE WEBSTER  
SANDRA BICKFORD  
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**RECEIVED**

MAY 17 2004

**VENTURA COUNTY GRAND JURY**

Honorable Bruce A. Clark  
Presiding Judge  
Superior Court of California, Ventura County  
Ventura County Hall of Justice  
800 S. Victoria Avenue  
Ventura, CA 93009

Dear Judge Clark:

In accordance with Penal Code Section 933.05, the Auditor-Controller's Office provides the following response to the Ventura County 2003-2004 Grand Jury Report, entitled *Anatomy of an Audit*

Findings F-01 through F-09 We concur with the Grand Jury's findings

Recommendation R-02. "Audit Division should periodically review and also enforce the corrective actions initiated by HSA "

Response: In accordance with the County's Administrative Manual, the County Executive Office is responsible for and did monitor the corrective actions initiated by HSA. Six months after corrective actions have been reported as complete, the Audit Division will schedule a follow up audit to verify that corrective actions have been implemented. Accomplishment of the follow up audit will be dependent on the availability of audit resources and other audit priorities.

Recommendation R-03 "Audit Division and HSA should develop more effective contingency plans to cover key personnel changes "

Response Although we agree with the spirit and intent, we will not be able to implement the recommendation. Currently, the Audit Division has seven and is scheduled to lose two authorized audit staff positions by July 1, 2004, because of budgetary reductions. Of the seven authorized positions, four are vacant because of budgetary constraints and also the hiring freeze. We do not have sufficient audit resources to establish a meaningful audit program for the County let alone audit resources to develop more effective contingency plans to cover key personnel changes.

We appreciate the opportunity to respond to this Grand Jury Report. If you have any questions or need additional information, please call me at (805) 654-3113.

Sincerely,

A handwritten signature in black ink, appearing to read "Christine L. Cohen".

CHRISTINE L. COHEN  
Auditor-Controller

✓ cc Grand Jury