



Internal Audit Department

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

AUDIT HIGHLIGHT

NOVEMBER 29, 2010

INTERNAL CONTROL AUDIT: OC DANA POINT HARBOR BOAT SLIP WAITLIST ADMINISTRATION AUDIT NO. 1031

WHY IS THIS AUDIT IMPORTANT?

The County of Orange and OC Dana Point Harbor have three operating agreements with Dana Point Marina Company (East Marina), Dana West Marina (West Marina), and Vintage Marina Partners (Embarcadero Marina – a dry storage facility). Combined, the three marinas have a total of **2,915 boat slips and dry boat storage spaces** that are available to the public for rent and for guest slips. Waitlists are maintained by East Marina, West Marina and Embarcadero Marina for applicants requesting boat slip and storage space rentals. During the audit period, there were **29 waitlists** for vessels of various sizes with **3,378 applicants** on the waitlists, and **403 boat slips and dry boat storage spaces were assigned**. Because there is a high demand and a limited supply of boat slips and storage spaces in the harbor, we conducted this audit to evaluate internal controls over the administration of boat slip waitlists to ensure boat slips and storage spaces are assigned properly, orderly, and fairly based on established procedures and the applicant's placement on the waitlists.

WHAT THE AUDITORS FOUND?

Successes

We found internal controls are adequate over the establishment and administration of boat slip waitlists to provide reasonable assurance boat slips and storage spaces are assigned properly, orderly and fairly based on established procedures and placement on the waitlists. We also found the boat slip waitlist administration to be efficient and effective without any significant backlogs, duplication of work, or manual processes that could be automated.

Audit Findings and Control Recommendations

We identified **two (2) Control Findings** concerning outdated website waitlists at West Marina, and reviews of customer information at West Marina and Embarcadero Marina.