

Internal Audit Department

O R A N G E C O U N T Y
5th Largest County in the USA

EXHIBIT A

JUNE 2010 AUDITS BY IAD

MONTHLY AUDIT ACTIVITY REPORT

Presented on Board of Supervisors' Agenda
July 27, 2010

- **Annual Audit Plan and Risk Assessment:** (Approved by the Audit Oversight Committee on June 3, 2010) We present our audit coverage planned for FY 10/11 based on our comprehensive risk assessment.
- **Internal Control Audit: County Executive Office/Risk Management Workers' Compensation and Liability & Property Claim Disbursements** (\$26M for Workers' Compensation Claims and \$8M for Liability & Property Claims). We identified two (2) Significant Issues and five (5) Control Findings to improve controls.
- **CAPS+ HR/Payroll Audit Alert No. 1 - First Interim Review.** We identified four (4) recommendations that will improve the planned internal controls and/or improve the system documentation.
- **Revenue Generating Lease Audit: JWA/Airport Management Services, LLC, dba Hudson Group** (Over \$5.3 million in rent paid to JWA during the 5 year lease terms). We found records adequately supported monthly rent paid to the County.
- **Monthly CAATs: IAD found eight (8) duplicate payments** amounting to \$11,746 out of 14,703 invoices paid to vendors in May 2010.
- **Close-Out/First Follow-Up Audit of Tax Redemption Officer Records and Accounts** – The Treasurer-Tax Collector properly calculated and collected over \$241 million in delinquent property taxes. All seven (7) recommendations were implemented.
- **Close-Out/First Follow-Up Audit: OCPW/Lake Forest Golf and Practice Center** (Over \$4.1 million in rent paid to OCPW during the 35 year lease term). All nine (9) recommendations were implemented.

by Dr. Peter Hughes, MBA, CPA
Director of Internal Audit

Assistance in assembling this report provided by:
Eli Littner, Deputy Director, CPA, CIA, CFE, CFS, CISA
Alan Marcum, Senior Audit Manager, MBA, CPA, CIA, CFE
Michael Goodwin, Senior Audit Manager, CPA, CIA
Autumn McKinney, Senior Audit Manager, CPA, CIA, CGFM, CISA

Project No. 2907-12

RISK BASED AUDITING

GAO & IIA Peer Review Compliant – 2001, 2004, 2007



2009 Association of Certified Fraud Examiners' Hubbard Award
for the Most Outstanding Article of the Year



2008 Association of Local Government Auditors' Bronze Website Award



2005 Institute of Internal Auditors' Award for Recognition of
Commitment to Professional Excellence, Quality, and Outreach

Letter from Dr. Peter Hughes, CPA



Dr. Peter Hughes
DIRECTOR

PH.D., MBA, CPA,
CCEP, CITP, CIA, CFE

E-Mail:
peter.hughes@iad.ocgov.com

Eli Littner
DEPUTY DIRECTOR
CPA, CIA, CFE, CFS, 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

Hall of Finance & Records

12 CIVIC CENTER PLAZA,
ROOM 232
SANTA ANA, CA 92701

www.ocgov.com/audit

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

RISK BASED AUDITING



OC Fraud Hotline
(714) 834-3608

July 27, 2010

Honorable Board of Supervisors,

It is my pleasure to submit to you the Monthly Audit Activity Report for the month of June 2010.

Presented this month is the Annual Audit Plan and Risk Assessment for your approval. The audit coverage planned is based on our annual comprehensive risk assessment.

For each audit report we provide an overview and a detailed briefing for your review.

As always, I'm available at your convenience to discuss any aspect of these items.

Respectfully submitted,

A handwritten signature in blue ink that reads "Peter Hughes".

Dr. Peter Hughes, CPA

The Internal Audit Department is an independent audit function reporting directly to the Orange County Board of Supervisors.

MONTHLY INTERNAL AUDIT ACTIVITY STATUS REPORT

Executive Summary

Exhibit

REPORTS:

B. Fiscal Year 2010/2011 Annual Audit Plan and Risk Assessment -

I am pleased to present the approved Annual *Fiscal Year 2010-11 Audit Plan and Risk Assessment*. This comprehensive report details our plan for audits and reviews in the upcoming fiscal year and incorporates the results of our extensive risk assessment. Per Resolution No. 95-271, the Board directed the Audit Oversight Committee (AOC) to act in an oversight capacity to the Internal Audit Department and to approve the Annual Audit Plan. The AOC reviewed and approved the FY 09-10 Audit Plan and Risk Assessment on June 3, 2010. Accordingly I am presenting it to the Board of Supervisors as part of my required monthly Audit Activity Status Report.

Exhibit

AUDITS:

C. CEO/Risk Management – Internal Control Audit: Workers’ Compensation and Liability & Property Claim Disbursements.

Overall, we found controls and processes are in place over Workers’ Compensation and Liability & Property claim disbursements. We identified **two (2) Significant Issues** to improve the County’s oversight of its third-party Workers’ Compensation claims administrator, and **five (5) Control Findings** to enhance existing controls in CEO/Risk Management for claim disbursements.

D. CAPS+ HR/Payroll Audit Alert No. 1: First Interim Review of Selected Internal Controls and Plan for Central Procedures/Training

We identified **four (4)** recommendations that will improve the planned internal controls and/or improve the system implementation documentation. The CAPS Steering Committee **concurred with all four (4)** of our recommendations.

E. John Wayne Airport – Revenue Generating Lease Audit of Airport Management Services, LLC dba Hudson Group

We found that Airport Management Services, LLC dba Hudson Group’s records adequately supported gross receipts and rent owed was properly paid.

MONTHLY INTERNAL AUDIT ACTIVITY STATUS REPORT

Executive Summary

Exhibit **MONTHLY RESULTS OF CONTINUOUS AUDITING USING CAATS (COMPUTER ASSISTED AUDIT TECHNIQUES):**

F. Auditor-Controller, Human Resources, and County Procurement Office – Duplicate Vendor Payments and Other Periodic Routines – June 2010:
We analyzed **14,703** vendor invoices paid in May 2010 amounting to about **\$209 million** and found **99.95%** of the invoices were only paid once.

Of the \$209 million vendor invoices, we identified **eight (8)** duplicate payments totaling \$11,746 made to vendors. To date we have identified **\$954,874** in duplicate vendor payments, of which **\$893,962** has been recovered and is a noteworthy achievement by the County.

Exhibit **Follow-Up REPORTS:**

G. Tax-Collector/Tax Redemption Officer Records and Accounts -

The Treasurer-Tax Collector properly calculated and collected over \$241 million in delinquent property taxes, interest and penalties for the three years ending June 30, 2008. The original audit report contained **seven (7) recommendations**.

Our First Follow-Up found the Treasurer-Tax Collector fully implemented all **seven (7) recommendations**. As such, **this report represents the final close-out of the original audit.**

H. OC Public Works - Review of Lease Revenue of Lake Forest Golf and Practice Center: OVER \$4.1 MILLION IN RENT WILL BE PAID TO OCPW DURING THE 35-YEAR LEASE TERM.

First and Final Close-Out Follow-Up Audit of OCPW/Lake Forest Golf and Practice Center. The original audit report contained nine (9) recommendations.

Our First Follow-Up Audit found all **nine (9)** recommendations were fully implemented. As such, **this report represents the final close-out of the original audit.**

MONTHLY INTERNAL AUDIT ACTIVITY STATUS REPORT

Detailed Report

New Audit Findings by Risk Category

	Description	Results
	<p>Material Weaknesses Audit findings or a combination of Significant Issues that can result in financial liability and exposure to a department/agency and to the County as a whole. Management is expected to address "Material Weaknesses" brought to their attention immediately.</p>	<p>None issued during June 2010. None issued since July 2009.</p>
	<p>Significant Findings Audit findings or a combination of Control Findings that represent a significant deficiency in the design or operation of processes or internal controls. Significant Issues do not present a material exposure throughout the County. They generally will require prompt corrective actions.</p>	<p>2 issued in June 2010. 7 issued since July 2009.</p>
	<p>Control Findings Audit findings concerning <u>internal controls</u>, <u>compliance issues</u>, or <u>efficiency/effectiveness issues</u> that require management's corrective action to implement or enhance processes and internal controls. Control Findings are expected to be addressed within our follow-up process of six months, but no later than twelve months.</p>	<p>9 issued in June 2010. 118 issued since July 2009.</p>

Total Audit Findings for FY 2009-10: 125

MONTHLY INTERNAL AUDIT ACTIVITY STATUS REPORT

Detailed Report

NON-MATERIAL FINDINGS

Exhibit	Description	Comments								
B	<p>TITLE: Fiscal Year 2010/2011 Annual Audit Plan and Risk Assessment</p> <p>AUDIT NO: 2901</p> <p>AOC Approved: June 3, 2010</p>	<p>I am pleased to present the Annual Fiscal Year 2009-10 Audit Plan and Risk Assessment. This comprehensive report details our plan for audits and reviews in the upcoming fiscal year and incorporates the results of our extensive risk assessment. Per Resolution No. 95-271, the Board directed the Audit Oversight Committee (AOC) to act in an oversight capacity to the Internal Audit Department and to approve the Annual Audit Plan. The AOC reviewed and approved the FY 2009-10 Audit Plan and Risk Assessment on June 3, 2010. Accordingly I am presenting it to the Board of Supervisors as part of my required monthly Audit Activity Status Report.</p> <p>Background: Government Auditing Standards and the Institute of Internal Auditors' Standards require the chief audit executive to establish a risk-based approach to determine the priorities for internal audit activities. The Internal Audit Department has completed a Risk Assessment as a means to help identify, measure, and prioritize potential audits based on the level of risk to the County and to prepare the FY 2010-11 Audit Plan.</p> <p>There are several approaches to defining an audit universe (all areas subject to risk assessment and audits). We defined the County audit universe as 22 departments/agencies (excluding Internal Audit and the Office of the Performance Auditor) and the following seven business processes/cycles:</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;">Cash Receipts & Receivables</td> <td style="text-align: center;">Cash Disbursements & Payables</td> </tr> <tr> <td style="text-align: center;">Fee-Generated Revenue</td> <td style="text-align: center;">Purchasing and Contracts</td> </tr> <tr> <td style="text-align: center;">Revolving Funds</td> <td style="text-align: center;">Payroll</td> </tr> <tr> <td style="text-align: center;">Fiduciary Funds</td> <td></td> </tr> </table>	Cash Receipts & Receivables	Cash Disbursements & Payables	Fee-Generated Revenue	Purchasing and Contracts	Revolving Funds	Payroll	Fiduciary Funds	
Cash Receipts & Receivables	Cash Disbursements & Payables									
Fee-Generated Revenue	Purchasing and Contracts									
Revolving Funds	Payroll									
Fiduciary Funds										

MONTHLY INTERNAL AUDIT ACTIVITY STATUS REPORT

Detailed Report

Exhibit	Description	Comments												
	<p><u>Exhibit B:</u> Continued</p> <p>FY 2010-2011 Annual Audit Plan and Risk Assessment</p>	<p>Our <i>Risk Assessment Schedule</i> shown on page A-1 of Exhibit B shows the 154 auditable business processes we identified and assigned a risk rating. Of the 154 auditable business processes we identify in our general <i>Risk Assessment Schedule</i>, 67% are Medium Risk, 25% are Low Risk and 8% are High Risk. More importantly, management has corrected or mitigated all areas identified in our reports. The departments/agencies with a High risk score merely indicates that the services or functions they are responsible for are by nature a high risk activity because of such factors as having a large amount of expenditures and revenues, having a high level of liquid assets such as cash, management's assessment of the control environment, or a high degree of public interest. A high risk score indicates that if something were to go wrong, it could have a greater impact. A High risk score does <u>not</u> mean that a business process is being managed ineffectively or that internal controls are not adequate.</p> <p>Audit Plan hours are allocated to the audit areas as follows:</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: right;">Internal Control Audits (ICA):</td> <td style="text-align: right;">5,650</td> </tr> <tr> <td style="text-align: right;">Financial Audits and Mandates (FAM):</td> <td style="text-align: right;">2,650</td> </tr> <tr> <td style="text-align: right;">Revenue Generating Lease Audits (RGL):</td> <td style="text-align: right;">1,550</td> </tr> <tr> <td style="text-align: right;">Information Technology Audits (IT):</td> <td style="text-align: right;">4,000</td> </tr> <tr> <td style="text-align: right;">Other Audit Activities*:</td> <td style="text-align: right;"><u>1,850</u></td> </tr> <tr> <td></td> <td style="text-align: right;">15,700</td> </tr> </table> <p>We would like to acknowledge the professionalism and cooperation extended to us by the management of the County agencies/departments during our Risk Assessment process. I look forward to another successful year of audit coverage and service to Orange County.</p>	Internal Control Audits (ICA):	5,650	Financial Audits and Mandates (FAM):	2,650	Revenue Generating Lease Audits (RGL):	1,550	Information Technology Audits (IT):	4,000	Other Audit Activities*:	<u>1,850</u>		15,700
Internal Control Audits (ICA):	5,650													
Financial Audits and Mandates (FAM):	2,650													
Revenue Generating Lease Audits (RGL):	1,550													
Information Technology Audits (IT):	4,000													
Other Audit Activities*:	<u>1,850</u>													
	15,700													

MONTHLY INTERNAL AUDIT ACTIVITY STATUS REPORT

Detailed Report

Exhibit	Description	Comments
C	<p>TITLE: CAPS+ HR/Payroll Audit Alert No. 1</p> <p>First Interim Review of Selected Internal Controls and Plan for Central Procedures/Training</p> <p>AUDIT NO: 2944-A</p> <p>ISSUED: June 3, 2010</p>	<p>Scope: The CAPS+ HR/Payroll Audit Alert No. 1 addresses our first interim review of 1) selected planned internal controls and 2) written procedures and training planned for the central Human Resources and A-C/Payroll functions. We will continue to review selected internal control decisions as they are made during the implementation process.</p> <p>Our review was limited to inquiry and discussions with CAPS+ HR/Payroll Project Implementation Team to identify internal controls related to: proper segregation of duties; appropriate reviews and approvals; audits trails related to preservation of source documents and recording of reviews and approvals; and sound account reconciliations. Our review did not include internal control documentation as the internal controls and procedural documentation are in the process of being developed and will be available for our review later in the implementation.</p> <p>Conclusion: We identified four (4) recommendations that will improve the planned internal controls and/or improve the system implementation documentation. The CAPS Steering Committee concurred with all four (4) of our recommendations.</p> <p>Background: The purpose of a CAPS+ Audit Alert is to bring to the CAPS Steering Committee's attention important potential issues for their assessment and if necessary, corrective action. Because of the CAPS+ Implementation Project's schedule, timely feedback is critical. As such, this CAPS+ Audit Alert is not subject to the same rigor and formality of a traditional report in that we have not fully developed the issues and have not verified the accuracy of all information. The CAPS+ Audit Alerts have an accelerated management response timeline to ensure the timely dissemination of audit issues so as to not impede progress of the CAPS+ Implementation Project.</p> <p>Type of Recommendations: System-enforced reviews of critical HR and Payroll documents; add Human Resources Department to automated workflow for selected personnel actions; and develop plans for procedures/training of centralized HR/Payroll functions.</p>

MONTHLY INTERNAL AUDIT ACTIVITY STATUS REPORT

Detailed Report

Exhibit	Description	Comments
D	<p>DEPT: CEO/Risk Management</p> <p>TITLE: Internal Control Audit of Workers' Compensation and Liability & Property Claim Disbursements</p> <p>AUDIT NO: 2921</p> <p>ISSUED: June 3, 2010</p>	<p>Scope: Internal Control Audit of processes and controls over disbursements resulting from Workers' Compensation and Liability & Property claims for the period from July 1, 2008 through June 30, 2009 and included the following elements:</p> <ul style="list-style-type: none"> • Determined if Workers' Compensation payments are based on valid claims, have appropriate supporting documents, and are authorized by management. • Evaluated CEO/Risk Management's monitoring processes over the Workers' Compensation claims administrator (SCRMA/York). • Determined if Liability & Property claim payments are accurate, complete and have appropriate supporting documentation and management's authorization. • Evaluated efficiency/effectiveness of the above processes. <p>Conclusion: We found controls and processes are in place in CEO/Risk Management for Workers' Compensation and Liability & Property claim disbursements. We identified (two) 2 Significant Issues to improve the County's oversight of its third-party Workers' Compensation claims administrator and (five) 5 Control Findings to enhance existing controls in CEO/Risk Management.</p> <p>Background: CEO/Risk Management, along with a contracted third-party claims administrator, disburses monies to County employees and program service providers for Workers' Compensation claims. CEO/Risk Management processes all Liability & Property claims filed against the County. For Fiscal Year 2008/2009, CEO/Risk Management disbursed \$26 million for Workers' Compensation claims and \$8 million for Liability & Property claims, settlements and expenses.</p> <p>Type of Recommendations: Obtain reimbursement for \$16,769 in negotiated discounts from Workers' Compensation claims administrator; enforce contract requirements for reporting and reimbursing penalty payments; consult with County Counsel and County Procurement Office regarding a contract amendment for Managed Care Services; ensure claims audits are performed on third-party claims administrator; ensure invoices under "attorney-client privilege" are noted as confidential; establish PnP's for monetary authority limits for approving liability & property claims.</p>

Board Date: July 27, 2010

Exhibit A, Page 9 of 14

For a copy of the complete audit report that contains the audit objective, scope, findings, recommendations, and management's response, contact the OC Internal Audit Department's website at <http://www.ocgov.com/audit/>

MONTHLY INTERNAL AUDIT ACTIVITY STATUS REPORT

Detailed Report

Exhibit	Description	Comments
E	<p>DEPT: John Wayne Airport</p> <p>TITLE: Revenue Generating Lease Audit of Airport management Services, LLC dba Hudson Group</p> <p>AUDIT NO: 2932</p> <p>ISSUED: June 28, 2010</p>	<p>Scope: Revenue Generating Lease Audit to determine whether Airport Management Services, LLC, dba Hudson Group's records adequately supported monthly rent paid to the County. During the 12-month audit period, Hudson Group reported approximately \$5.8 million in total gross receipts and paid the County approximately \$1.1 million in rent.</p> <p>Conclusion: We found that Hudson Group's records adequately supported monthly rent paid to the County and rent owed was properly paid.</p> <p>Background: The County entered into lease agreements with Airport Management Services, LLC, dba Hudson Group, dated March 8, 2006 and August 25, 2006 for the operation of news/gifts and specialty retail concessions at the John Wayne Airport. Over the five (5) year terms, the two lease agreements are estimated to generate approximately \$5.3 million in rent to the County.</p> <p>Type of Recommendations: None.</p>

MONTHLY INTERNAL AUDIT ACTIVITY STATUS REPORT

Detailed Report

Exhibit	Description	Comments
F.	<p>DEPT: Auditor-Controller Human Resources County Procurement Office</p> <p>TITLE: Monthly Results of Continuous Auditing Using CAATS (Computer Assisted Audit Techniques) – June 2010</p> <p>AUDIT NO: 2941- L</p> <p>ISSUED: June 23, 2010</p>	<p>Scope: The monthly CAAT routines are automated queries applied to large amounts of electronic data searching for specified characteristics. We currently perform four (4) on-going CAAT routines utilizing selected payroll and vendor data. Depending on the nature of the CAAT, we perform them monthly, annually, or as necessary</p> <p>Conclusion:</p> <ul style="list-style-type: none"> • <u>Duplicate Payments to Vendors</u>: We analyzed 14,703 vendor invoices paid in May 2010 amounting to about \$209 million and found 99.95% of the invoices were only paid once. Of the \$209 million vendor invoices, we identified eight (8) duplicate payments totaling \$11,746 made to vendors. The County currently has a recovery rate from vendors of about 95% on these duplicate payments. <p>Our prior research has indicated that duplicate payments are typically caused by a human clerical error. Based on the to-date recoveries of \$893,962, this CAAT routine has paid for itself and is returning monies to the County that may otherwise be lost.</p> <ul style="list-style-type: none"> • <u>Employee Vendor Match</u>: From 11/09 through 5/10, we identified a total of 13 potential employee-vendor matches. These matches were provided to HR for evaluation as to whether any employee vendor conflicts exist. As of 6/10/10, HR determined that 11 were <u>not</u> a conflict. Their review is in process for the remaining 2 matches. • <u>Retiree/Extra Help Hours</u>: As of 5/27/10, no working retirees exceeded the annual limits of 960 or 720 hours for FY 09-10, as mandated by Government Code Sections 31680.6 and 31641.04. • <u>Multiple Payroll Direct Deposits</u>: No findings noted.

MONTHLY INTERNAL AUDIT ACTIVITY STATUS REPORT

Detailed Report

Exhibit	Description	Comments
	<p>CONTINUED,</p> <p>DEPT: Auditor-Controller Human Resources County Procurement Office</p> <p>TITLE: Monthly Results of Continuous Auditing Using CAATS (Computer Assisted Audit Techniques) – June 2010</p>	<p>Background: The CAATs differ from our traditional audits in that the CAATs can query 100% of a data universe whereas the traditional audits typically test but a sample of transactions from the population. The resulting matches identified by the CAATs are subjected to further review and analysis by the Internal Audit Department. We then forward any resulting findings to the Auditor-Controller, Human Resources, or County Procurement Office for their review and concurrence, and subsequent correction/recovery. We also work with these departments to identify internal control enhancements with the purpose of preventing future occurrences of the type of findings identified by the CAATs.</p>

MONTHLY INTERNAL AUDIT ACTIVITY STATUS REPORT

Detailed Report

Exhibit	Description	Comments
G	<p>DEPT: Tax Redemption Officer</p> <p>TITLE: First and Final Close-Out Follow Up Audit of Tax Redemption Officer Records and Accounts</p> <p>AUDIT NO: 2917-C (Original Audit. 2812)</p> <p>ISSUED: June 29, 2010</p>	<p>Scope: First and Final Close-Out Audit of Tax Redemption Officer Records and Accounts to determine the implementation status of the seven (7) recommendations, one significant issue and six control findings made in our original audit report.</p> <p>Conclusion: Our First Follow-Up found the Treasurer-Tax Collector fully implemented all seven (7) recommendations. We commend the Treasurer-Tax Collector's office on their responsiveness in addressing our recommendations. As such, this report represents the final close-out of the original audit.</p> <p>Background: We conducted an audit of the Treasurer-Tax Collector Redemption Section pursuant to Section 4108.5 of the California Revenue and Taxation Code for the purpose of evaluating the reliability and integrity of financial and operational tax redemption records and compliance with laws and regulations governing redemption activities. During the original audit period, the total dollar volume of redemption taxes and penalties collected was approximately \$204.3 million for secured taxes and \$36.8 million for supplemental taxes.</p> <p>Type of Recommendations: The audit identified seven findings and recommendations related to supervisory reviews of suspense account items, monitoring of processed penalty cancellations, taxpayer installment plans, reconciliations, and the submission of accounting statements to the Auditor-Controller.</p>

MONTHLY INTERNAL AUDIT ACTIVITY STATUS REPORT

Detailed Report

H	<p>DEPT: OC Public Works</p> <p>TITLE: First and Final Close-Out Follow Up Audit of Lake Forest Golf and Practice Center</p> <p>AUDIT NO: 2840-D</p> <p>ISSUED: June 29, 2010</p>	<p>Scope: First and Final Follow-Up Audit – OCPW/Lake Forest Golf and Practice Center to determine the implementation status of nine (9) recommendations from our original audit dated October 7, 2008. No material or significant issues were identified in the original audit report.</p> <p>Conclusion: Our First Follow-Up Audit found all nine (9) recommendations were fully implemented. We commend OC Public Works and Lake Forest Golf and Practice Center on their responsiveness in addressing our recommendations. As such, this report represents the final close-out of the original audit.</p> <p>Background: The County of Orange entered into a lease agreement with American Golf Corporation (American Golf), dated January 31, 1990, as amended, for the operation of a 9-hole golf course, driving range, snack bar, pro shop and golf instruction located at the El Toro Retarding Basin in conjunction with adjacent land owned by the City of Lake Forest. During the original audit period, American Golf generated approximately \$2 million in gross receipts at the Lake Forest Golf and Practice Center and paid the County approximately \$148,000 in rent. Over its 35 year term, this lease agreement is estimated to generate over \$4.1 million in rent to the County.</p> <p>Type of Recommendations: The audit identified nine recommendations related to enhancing controls over range card and barbeque sales, reasonableness of complimentary golf rounds, misclassification of chipping fees, third party golf camp documentation, reporting membership sales, reporting fair market value of barter transactions and reporting charitable donations.</p>
---	---	---