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April 28, 2008

Robin Zimpfer  
Assistant County Executive Officer/ EDA  
Economic Development Agency  
1159 Spruce Street  
Riverside, CA 92507

Subject: Internal Auditor's Report # 2008-304 – Second Follow-up Audit: Riverside County Fair and National Date Festival

Dear Ms. Zimpfer:

We have completed a second follow-up audit of the Riverside County Fair and National Date Festival. Our audit was limited to reviewing actions taken, as of March 31, 2008, to implement the remaining recommendation made in our original Internal Auditor's report #2006-012 dated July 18, 2006 - Riverside County Fair and National Date Festival.

We conducted our audit in accordance with auditing standards established by the Institute of Internal Auditors. These standards require that we plan and perform the audit to provide sufficient, competent, and relevant evidence to achieve the audit objectives. We believe the review provides a reasonable basis for our conclusions.

The original audit report #2006-012 dated July 18, 2006 contained eight recommendations, one of which was corrected and reported in our original report. Six of seven recommendations were subsequently implemented and reviewed in our first follow-up audit #2007-305 dated May 8, 2007. The remaining finding required corrective action and was reviewed in this follow-up audit. Based on the results of our review, we found the recommended action as proposed in the Internal Auditor's Report #2006-012 was fully implemented during the 2008 Fair. The details of this recommendation are as follows:

**INTERNAL AUDITOR'S REPORT 2006-012**

**CARNIVAL RIDES PROCESS**

**Finding 6:** The Fair ticket office did not have sufficient control over carnival ride tickets to assure the accuracy of ticket sales reported. We reviewed the daily sales reports prepared by Butler (Ride Operator) to determine if tickets issued to ticket sellers were in sequential number order and sold accordingly.

**Recommendation 6:** The County Fair and National Date Festival should acquire its own carnival ride tickets. These tickets should be issued to the ride operator for sale, and receipts should be reconciled with ticket issues to determine sales revenue.

**Current Status 6: Fully Implemented.** Carnival ride tickets were printed by the Fair and National Date Festival and issued to the ride operator. All tickets were accounted for and reconciled to determine sales revenue.

We appreciate the cooperation and assistance extended to us by the Fair and National Date Festival staff during this follow-up audit. Their assistance contributed significantly to the successful completion of the audit.

ROBERT E. BYRD, CGFM  
Auditor-Controller



By: Michael G. Alexander, MBA, CIA  
Deputy Auditor-Controller

cc: Board of Supervisors  
County Counsel  
Executive Office  
Grand Jury