

OFFICE OF
CONTROLLER

200 N. MAIN STREET, RM 300
LOS ANGELES 90012
(213) 978-7200
www.lacity.org/ctr

October 19, 2009

Rita L. Robinson, General Manager
Department of Transportation
100 S. Main Street, 10th Floor
Los Angeles, CA 90012

Dear Ms. *Rita* Robinson:

**SUBJECT: EVALUATION OF STATUS OF RECOMMENDATIONS – REVIEW OF
THE DEPARTMENT OF TRANSPORTATION’S FISCAL YEAR 2007-
2008 INTERNAL CONTROL CERTIFICATION PROGRAM (ICCP)**

In connection with our October 7, 2008 Review of the Department of Transportation’s Fiscal Year 2007-2008 Internal Control Certification Program (ICCP), we have performed a desk review of the documentation submitted by your Department to support your reported status of recommendations implemented to date.

Your most recent status report indicates that of the eight recommendations, five (#1, #2, #3, #7, #8) have been Implemented and three (#4, #5, #6) are Partially Implemented. Based on our desk review, we accept these statuses.


Our evaluation was limited to a review of the documentation submitted by your Department and was only designed to provide reasonable assurances as to the accuracy of your Department’s reported status of the recommendations. The results of our evaluation may have been different if we had applied more extensive procedures, such as detailed audit tests.

The Controller’s Office will follow up with your Department in approximately six months regarding the status of the Partially Implemented recommendations related to monitoring delinquent accounts receivable and collections, strengthening controls over parking meter collections and conducting a biennial inventory of computer equipment.

Rita L. Robinson, General Manager
October 19, 2009
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If you have any questions, please contact Farid Saffar, Director of Auditing, at (213) 978-7392.

Sincerely,



WENDY GREUEL
City Controller

cc: Paul H. Koretz, Councilmember



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LAURA N. CHICK
CONTROLLER

200 N. MAIN STREET, RM 300
LOS ANGELES 90012
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November 18, 2008

Rita L. Robinson, General Manager
Department of Transportation
100 S. Main Street, 10th Floor
Los Angeles, CA 90012

Dear Ms. Robinson:

**SUBJECT: EVALUATION OF RESPONSE TO THE REVIEW OF THE
DEPARTMENT OF TRANSPORTATION'S FISCAL YEAR 2007-2008
INTERNAL CONTROL CERTIFICATION PROGRAM**

My Audit Division has evaluated your November 6, 2008 response to the Review of the Department of Transportation's Fiscal Year 2007-2008 Internal Control Certification Program issued on October 7, 2008. I am pleased to see that the Department concurs with the findings and recommendations, and I accept the Department's completed and planned actions to address the report's recommendations.

As part of my office's follow-up program, we will be requesting a status report approximately six months after the report issuance date. The objective of the follow-up program is to ensure that the audit recommendations have been properly addressed.

Sincerely,

LAURA N. CHICK
City Controller