



COUNTY ADMINISTRATIVE OFFICE  
MANAGEMENT & BUDGET TEAM  
**COUNTY OF HUMBOLDT**

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INTEROFFICE MEMORANDUM

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**TO:** BOARD OF SUPERVISORS  
**FROM:** PHILLIP SMITH-HANES, COUNTY ADMINISTRATIVE OFFICER *PSH*  
**SUBJECT:** RESPONSE TO 2014-15 GRAND JURY REPORT *FLYING AROUND HUMBOLDT AIRPORTS*  
**DATE:** JULY 1, 2015

Please find below the County Administrative Office response to the recommendations in the above-referenced report.

*Recommendation R14: The Humboldt County Grand Jury recommends that the BOS direct the County Administrative Officer (CAO) to perform an audit of the internal procedures between the Public Works' Aviation Division and General Services Division to eliminate any duplication of services.*

**This recommendation will be partially implemented.**

An audit by definition is a systematic and independent examination of books, accounts and documents to ascertain how far the financial statements present a true and fair view of the concern. Audits are provided by a third party. The County Administrative Office (CAO) is not a third party and is therefore not able to perform an audit. However, the CAO is able to conduct a systems review of the processes utilized in both the Aviation Division and General Services Division to possibly identify any duplication of efforts.