

WENDY GREUEL  
CONTROLLER

November 27, 2012

City Council  
c/o City Clerk  
Room 395, City Hall

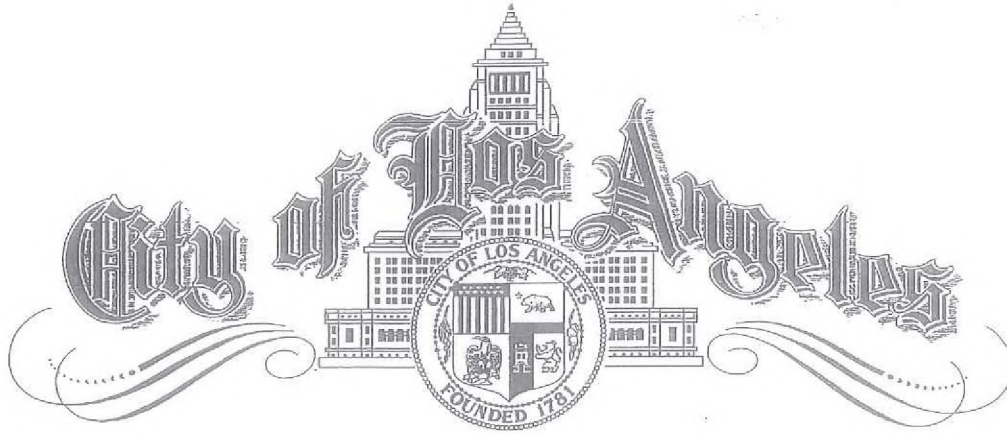
Dear Honorable Members of the City Council:

Attached, please find follow up correspondence to the Controller's report entitled "Audit of Collection and Audit Procedures for Parking Occupancy Tax," released earlier this year (C.F. 11-0595).

Sincerely,

A handwritten signature in blue ink that reads 'W. Greuel'. The signature is fluid and cursive, written over the printed name.

WENDY GREUEL  
City Controller



WENDY GREUEL  
CONTROLLER

November 16, 2012

Antoinette Christovale, Director of Finance  
Office of Finance  
200 N. Spring Street, Room 220  
Los Angeles, CA 90012

Dear Ms. Christovale:

**SUBJECT: SECOND EVALUATION OF ACTION PLANS AND IMPLEMENTATION DATES RELATED TO THE AUDIT OF COLLECTION AND AUDIT PROCEDURES FOR PARKING OCCUPANCY TAX**

My Audit Division evaluated your follow-up response dated November 7, 2012 to the "Audit of Collection and Audit Procedures for Parking Occupancy Tax," issued on August 9, 2012.

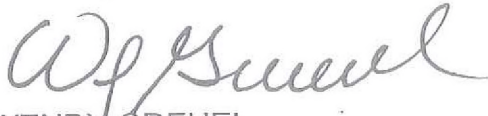
Based on the detailed action plans and target implementation dates noted in your recent response, Recommendations 1, and 6 are considered Implemented. Recommendations 2, 3, 4, 5, 7, 8, 9, 10, 11, 12 and 13 are considered In Progress, and the target dates for implementation are acceptable.

Our evaluation is solely based on assertions made by your Office. The results of our evaluation may have been different, if we had applied more extensive procedures, such as detailed audit tests. As part of my Office's follow-up program, we may request periodic status reports to ensure that the audit recommendations have been fully addressed.

Antoinette Christovale  
November 16, 2012  
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If you have any questions, please contact Farid Saffar, Director of Auditing, at (213) 978-7392.

Sincerely,

A handwritten signature in cursive script, appearing to read "Wendy Greuel".

WENDY GREUEL  
City Controller