

**SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA 628**



**FROM:** Auditor-Controller

**SUBMITTAL DATE:** June 24, 2003

**SUBJECT:** Internal Auditor's Report # 2003-002 Public Administrator/Coroner  
Fiscal Review and Follow-Up Audit

**RECOMMENDED MOTION:** Receive and file the Internal Auditor's Report

**BACKGROUND:** The Auditor-Controller completed a fiscal review and follow-up audit of the Public Administrator/Coroner operations to determine the adequacy of internal controls and compliance with County policies and procedures in key areas: cash handling, procurement, payroll and personnel, and estate trust management. Based on the results of our audit, we determined the Public Administrator/Coroner has adequate internal controls over most of the key areas audited. We identified findings in the areas of cash handling and estate trust management. Department management agreed with all findings and recommendations and took immediate corrective action.

ROBERT E. BYRD  
Auditor-Controller

**FINANCIAL DATA:**

**CURRENT YEAR COST**      \$  
**NET COUNTY COST**      \$

**ANNUAL COST**      \$  
**IN CURRENT YEAR BUDGET:**  
**BUDGET ADJUSTMENT:**      FOR FY:

**SOURCE OF FUNDS:**

**C.E.O. RECOMMENDATION:**

**RECEIVE & FILE**

County Executive Officer Signature

Policy  
 Policy

Consent  
 Consent

Department Recommendation:  
Per Executive Office:

Prev. Agn. ref.

Dist.

AGENDA NO.

**2.6**