

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

839



**FROM:** County Auditor-Controller

**SUBMITTAL DATE:**  
January 15, 2004

**SUBJECT:** Internal Auditor's Report #2003-018 - Riverside County Animal Control

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

**BACKGROUND:** The Auditor-Controller completed a fiscal and internal control review of the County Animal Control facility. The review was requested by the Riverside County Grand Jury; therefore, our work was limited to only those areas specifically requested. They included: unclaimed spay and neuter deposits; donations and cash receipts; revolving funds; and, mileage expense reimbursements.

Overall, Animal Control sufficiently safeguarded fees, donations and spay/neuter deposits received at county shelters from misappropriation. Controls over revolving funds and mileage expense reimbursement claims were also adequate to safeguard funds and prevent abuse.

Restricted accounts need to be established, and funds adequately segregated and monitored to ensure donations are used as the donors intended and that unclaimed spay and neuter deposits are administered as prescribed by State law. Improving these accounting controls will reduce the risk of these funds being used in general Animal Shelter operations. Additionally, management should enhance controls for the receipt, processing, and deposit of payments received by mail.

Departmental Concurrence

*Robert E. Byrd*  
Robert E. Byrd  
County Auditor-Controller

<b>FINANCIAL DATA</b>	Current F.Y. Total Cost:	\$ 0	In Current Year Budget:	N/A
	Current F.Y. Net County Cost:	\$ 0	Budget Adjustment:	N/A
	Annual Net County Cost:	\$ 0	For Fiscal Year:	N/A

<b>SOURCE OF FUNDS:</b> N/A	<b>Positions To Be Deleted Per A-30</b>	<input type="checkbox"/>
	<b>Requires 4/5 Vote</b>	<input type="checkbox"/>

**C.E.O. RECOMMENDATION:** **RECEIVE & FILE**

**County Executive Office Signature** *Dennis C. Hardin*

- Dept't Recomm.:  Consent  Policy
- Per Exec. Ofc.:  Consent  Policy

**Prev. Agn. Ref.:** | **District:** | **Agenda Number:**

**ATTACHMENTS FILED  
WITH THE CLERK OF THE BOARD**

3.11