

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

129



FROM: County Auditor-Controller

SUBMITTAL DATE:
July 21, 2004

SUBJECT: Internal Auditor's Report #2004-010 – Department of Public Social Services, Cash and Revenue Management

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

BACKGROUND: The Auditor-Controller completed an audit of the Department of Public Social Services' Cash and Revenue Management. We conducted the audit from February through June 2004, for operations of July 1, 2002 through May 31, 2004.

Departmental Concurrence

Based upon the scope and results of our audit, we determined controls were adequate to safeguard Federal and State Program funds throughout the advance, expenditure/disbursement, claim, and settlement processes. However, the timing of entries to move Program advances to the General Fund should be modified, within State Department of Social Services guidelines, to reduce program draws on County funds. Additionally, internal controls can be enhanced by ensuring desktop procedures are formally documented, and reconciliations of Cash and Due-From-Other-Governments accounts are performed by an employee independent of the recording process.

Robert E. Byrd

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County Auditor-Controller

FINANCIAL DATA	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

SOURCE OF FUNDS: N/A

Positions To Be Deleted Per A-30	<input type="checkbox"/>
Requires 4/5 Vote	<input type="checkbox"/>

C.E.O. RECOMMENDATION:

RECEIVE & FILE

County Executive Office Signature

Dennis C. Hardin

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

Prev. Agn. Ref.:

District:

Agenda Number:

3.21