

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

530



FROM: County Auditor-Controller

SUBMITTAL DATE:
March 1, 2005

SUBJECT: Internal Auditor's Report #2004-020 – Human Resources Post Employment Plan

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

BACKGROUND: The Auditor-Controller completed an audit of the Human Resources Post Employment Plan. Our purpose was to determine whether the proper procedures were followed in establishing, contracting, obtaining Board approval, administering the Post Employment Plan and disbursing retiree funds for the benefit of the retiring employee and to minimize the County's expenses and the possibility of any County liability.

Based on the results of our audit, we determined the department followed County contracting procedures for the selection of plan administrators and trustees. Our audit also revealed inadequate communication among departments required to program, process, use, and audit a new program in the development and implementation phase as well as a lack of timely and informative notification to employees about the new benefit plan.

Departmental Concurrence

Robert E. Byrd

Robert E. Byrd
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 *Ronni C. Hardin*

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

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

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

2.7