

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



FROM: County Auditor-Controller

SUBMITTAL DATE:
June 2, 2005

SUBJECT: Internal Auditor's Report #2004-017 – County-Wide Non-Capitalized Assets – Computer & Office Equipment

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

BACKGROUND: The Auditor-Controller completed a County-Wide Audit of Non-Capitalized Assets – Computer & Office Equipment. Our purpose was to provide an independent assessment about the adequacy of controls over acquiring, monitoring, and disposal of non-capitalized computers and office equipment.

Based upon the results of our audit, we determined a significant number of County departments do not have adequate internal controls over the acquiring, monitoring, and disposal of non-capitalized computers and office equipment. Many departments have no established written departmental policies or procedures to control these items. The absence of internal controls over the safeguarding of computers and office equipment against unauthorized acquiring, use, physical verification, or disposal could result in theft, loss or misrepresentation.

Department management concurred with our findings and indicated corrective action will be taken. We will follow-up within one year to verify that management took corrective action.



 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 

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

Prev. Agn. Ref.: **District:** **Agenda Number:** **2.35**

Departmental Concurrence