

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

857



**FROM:** Executive Office

**SUBMITTAL DATE:**  
September 19, 2005

**SUBJECT:** Internal Audit Report – Treasurer-Tax Collector’s Department

**RECOMMENDED MOTION:** That the Board of Supervisors receive and file the report.

**BACKGROUND:** On November 9, 2004 (Item 3.3) the Board approved an ongoing contract with RSM McGladrey to audit and evaluate the Treasurer-Tax Collector’s Department for adherence to department policies, procedures and industry standards. The auditors were to concentrate their efforts on policies and procedures, duty segregation, currency management, vault operation, reconciliations, wire transfers, selected fund management, fees, and department self-audits.

RSM McGladrey found that the Treasurer-Tax Collector’s Department is functioning at an “acceptable” level. This is the highest rating available.

The department disagrees with the recommendation on vault teller cash limits. The department agrees with all other findings and is implementing the recommended changes. Most improvements will be in place within two months. It will take up to a year to update all procedure manuals. Next year’s audit report will evaluate the department’s success in making the improvements.

Christopher Hans, Deputy CEO

<b>FINANCIAL DATA</b>	Current F.Y. Total Cost:	\$ N/A	In Current Year Budget:	N/A
	Current F.Y. Net County Cost:	\$ N/A	Budget Adjustment:	No
	Annual Net County Cost:	\$ N/A	For Fiscal Year:	2005/06

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

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

County Executive Office Signature

- Policy
- Policy
- Consent
- Consent

Dept's Recomm.:  
Per Exec. Ofc.:

Prev. Agn. Ref: | District: all | Agenda Number:  
**ATTACHMENTS FILED WITH THE CLERK OF THE BOARD**

3.4

2005 SEP 21 11:03  
RECEIVED CLERK OF THE BOARD  
COUNTY OF RIVERSIDE, CALIFORNIA