

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

448



FROM: County Auditor-Controller

SUBMITTAL DATE:
December 14, 2005

SUBJECT: Internal Auditor's Report #2005-016 – Clerk of the Board

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

BACKGROUND: The Auditor-Controller completed an audit of the Clerk of the Board. Our primary objective was to determine the existence and adequacy of internal controls over the department's processes and fiscal procedures.

Based upon the results of our audit, we determined the department had an adequate system of internal controls over purchasing; however, controls over the revenue and asset monitoring processes were not adequate.

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.

Departmental Concurrence

Robert E. Byrd

for 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 *Dennis C. Hardin*

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

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

2.3

OFFICE OF THE
COUNTY AUDITOR-CONTROLLER

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P.O. Box 1326
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COUNTY OF RIVERSIDE
AUDITOR-CONTROLLER

Robert E. Byrd, CGFM
AUDITOR-CONTROLLER

Ivan Chand, CGFM
ASSISTANT AUDITOR-CONTROLLER



December 14, 2005

Nancy Romero, Clerk of the Board
Clerk of the Board
4080 Lemon Street, 1st Floor
Riverside, CA 92501

Subject: Internal Auditor's Report # 2005-016 – Clerk of the Board

Dear Mrs. Romero:

We have completed an audit of the Clerk of the Board. We conducted the audit during the period April 2005 through September 2005, for operations of July 1, 2002 through June 30, 2005.

Our purpose was to provide management and the Board of Supervisors with an independent assessment about the adequacy of internal controls over the department's processes and fiscal procedures.

We conducted our audit in accordance with the auditing standards established by the Institute of Internal Auditors. These standards require that we plan and perform the audit to provide sufficient, competent, and relevant evidence to achieve the audit objectives. We believe the audit provides a reasonable basis for our conclusions.

Based upon the results of our audit, we determined the department had an adequate system of internal controls over purchasing; however, controls over the revenue and asset monitoring processes were not adequate. Throughout the audit, we discussed the results contained in this report, as well as comments and suggestions of lesser significance, with the appropriate level of management.

We thank the Clerk of the Board management and staff for their cooperation during the audit. Their assistance contributed significantly to the successful completion of the audit.

Robert E. Byrd, CGFM
County Auditor-Controller

By: Michael G. Alexander, MBA, CIA
Chief Internal Auditor

cc: Board of Supervisors
County Counsel
Executive Office
Grand Jury