

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

911



FROM: County Auditor-Controller

SUBMITTAL DATE:
February 16, 2006

SUBJECT: Internal Auditor's Report #2006-002 – Department of Mental Health

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

BACKGROUND: The Auditor-Controller completed an audit of the Department of Mental Health. Our purpose was twofold: to meet the requirements of Board of Supervisors Resolution 83-338, paragraph III.A.4, which requires an audit of revolving funds and capital assets whenever there is a new director; and, to provide management and the Board of Supervisors with an independent assessment about the adequacy of internal controls over the department's revolving fund and capital assets processes and accounting procedures.

Based upon the results of our audit, we determined the Department of Mental Health had an adequate system of controls over the revolving funds; however, the controls over capital assets accounting processes were inadequate. In addition, we believe the revolving funds and capital assets were transferred in their entirety to the new director.

Management concurred with our findings and indicated corrective action was already started. We will follow-up within one year to verify corrective action.

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 

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

Prev. Agn. Ref.: | **District:** | **Agenda Number:** 2.3

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