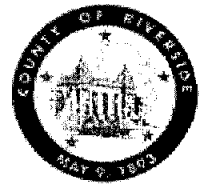


**SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

345



**FROM:** County Auditor-Controller

**SUBMITTAL DATE:**  
November 27, 2007

**SUBJECT:** Internal Auditor's Report #2007-005 – Countywide Credit Cards

**RECOMMENDED MOTION:** Receive and file Internal Auditor's Report #2007-005 – Countywide Credit Cards.

**BACKGROUND:** The Auditor-Controller completed a countywide audit over the establishment and usage of credit cards. Our primary objective was to provide an independent assessment about the appropriateness of the authorization to establish credit cards billed to the county and the adequacy of internal controls over the use of these cards countywide. Our audit included the following nine county departments: Child Support Services, District Attorney, Fire, Information Technology, Office on Aging, Probation, Sheriff, Transportation & Land Management Agency (TLMA) and Waste Management.

Although three of the nine departments that participated in this countywide audit complied with the established county policies and internal control procedures in establishing and using the county approved Procurement Cards, we concluded there was a general departure from a sound system of internal controls over the authorization to establish and the use of retailers and financial institutions' credit cards.

To ensure adequate internal controls are in place over the credit card usage process, we recommend departments should only utilize County Procurement Cards and Voyager Fleet Cards approved by the Board of Supervisors and Purchasing and Fleet Services Department.

*Robert E. Byrd*  
\_\_\_\_\_  
Robert E. Byrd  
County Auditor-Controller

<b>FINANCIAL DATA</b>	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

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

**C.E.O. RECOMMENDATION:**  
Receive and file Internal Auditor's Report #2007-005, and approve proposed Board Policy A-62 on Countywide credit card use.

BY: *Rob Rockwell*  
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Rob Rockwell

**County Executive Office Signature**

Dept Recomm.:  Consent  Policy   
Per Exec. Ofc.:  Consent  Policy

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

3.9