

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

167



**FROM:** County Auditor-Controller

**SUBMITTAL DATE:**  
June 3, 2008

**SUBJECT:** Internal Auditor's Report #2008-305 – Department of Animal Services

**RECOMMENDED MOTION:** Receive and file Internal Auditor's Report #2008-305 – Department of Animal Services Second Follow-up Audit.

**BACKGROUND:** The Auditor-Controller has completed a Second Follow-up audit of the Riverside County Department of Animal Services. Our audit was limited to reviewing actions taken, as of May 16, 2008 to implement the recommendations identified in our original Internal Auditor's Report #2003-018 dated January 15, 2004 and our Follow-up Auditor's Report #2007-311 dated September 14, 2007.

The recommendation that had not been implemented and still required corrective action was reviewed as part of this audit.

Based upon the results of our audit, we determined the Department of Animal Services implemented our recommendation to correct the finding noted in Internal Auditor's Report #2003-018

Departmental Concurrence

*Bruce Kincaid*  
for Robert E. Byrd (Bruce Kincaid)  
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**  
BY: *Rob Rockwell*  
Rob Rockwell

**County Executive Office Signature**

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



OFFICE OF THE  
COUNTY AUDITOR-CONTROLLER

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COUNTY OF RIVERSIDE  
AUDITOR-CONTROLLER  
Robert E. Byrd, CGFM  
AUDITOR-CONTROLLER  
Bruce Kincaid, CPA  
ASSISTANT  
AUDITOR-CONTROLLER

May 16, 2008

Mr. Robert Miller  
Director of Animal Services  
5950 Wilderness Ave  
Riverside, CA 92504

Subject: Internal Auditor's Report #2008-305 Department of Animal Services Follow-Up Audit

Dear Mr. Miller:

We have completed a second follow-up audit of the Department of Animal Services. Our audit was limited to reviewing actions taken, as of May 5, 2008, to implement the recommendations in our original Auditor's Report #2003-018, dated January 15, 2004, which remained open after issuance of our follow-up audit, Auditor's Report #2007-311, dated September 14, 2007.

We conducted our audit in accordance with 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 review provides a reasonable basis for our conclusions.

The original audit report contained four recommendations, three of which were corrected and reported in our first follow-up report. One recommendation required corrective action, and therefore, was reviewed as part of this audit. For an in-depth understanding of the original audit and the follow-up audit, please refer to Internal Auditor's Reports #2003-018 and #2007-311, respectively.

This follow-up audit found that the one remaining recommendation was fully implemented.

Following are the details on the current status of the finding and recommendation identified in the original audit.

**INTERNAL AUDITOR'S REPORT #2003-018**

**Revolving Fund**

**Finding 1:** Periodic cash counts of revolving funds were not performed. Our testing revealed surprise cash counts were not performed on the established change funds at the Riverside and Indio Shelters. The absence of this control increases the potential risk of abuse.

Recommendation 1: Periodic cash counts of all changes funds, and the recently established Riverside Shelter petty cash fund, should be performed by a management representative at least quarterly, and signed documentation maintained in department files.

Current Status: Fully Implemented. Animal Services has performed independent periodic cash counts of the four revolving funds maintained at the Riverside, Indio, Thousand Palms and Blythe locations. Documentation of these cash counts were properly maintained in the department's files.

We appreciate the cooperation and assistance extended to us by Riverside County Animal Services management and staff during the audit. Their assistance contributed significantly to the successful completion of the audit.

ROBERT E. BYRD, CGFM  
Auditor-Controller



By: Michael G. Alexander, MBA, CIA  
Deputy Auditor Controller

cc: Board of Supervisors  
County Counsel  
Executive Office  
Grand Jury