

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

925



FROM: County Auditor-Controller

SUBMITTAL DATE:
December 24, 2008

SUBJECT: Internal Audit Report 2009-303: County of Riverside District Attorney's Office Follow-Up.

RECOMMENDED MOTION: Receive and file Internal Audit Report 2009-303: County of Riverside District Attorney's Office Follow-Up.

BACKGROUND: The Auditor-Controller has completed a second follow-up audit of the County of Riverside District Attorney's Office on actions taken to implement the four recommendations contained in Internal Audit Report 2005-014, dated June 19, 2006. Three of the four recommendations were fully implemented as reported in the first follow-up audit, Internal Audit Report 2007-314, dated August 22, 2007. The objective of this audit was to determine if the one remaining recommendation had been fully implemented.

This follow-up audit concludes that the one remaining recommendation has been fully implemented.

Departmental Concurrence

Robert E. Byrd

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 AND FILE
BY: *Rob Rockwell*
Rob Rockwell

County Executive Office Signature

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

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

2.7



OFFICE OF THE
COUNTY AUDITOR-CONTROLLER

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

December 24, 2008

Mr. Rod Pacheco, District Attorney
County of Riverside District Attorney's Office
4075 Main Street
Riverside, CA 92501

**Subject: Internal Audit Report 2009-303: County of Riverside District Attorney's Office
Follow-Up Audit**

Dear Mr. Pacheco:

We have completed a second follow-up audit of the County of Riverside District Attorney's Office on actions taken to implement the four recommendations contained in our Internal Audit Report 2005-014, dated June 19, 2006. Three of the four recommendations were fully implemented as we reported in our first follow-up audit, Internal Audit Report 2007-314, dated August 22, 2007. The objective of this second follow-up audit was to determine if the one remaining recommendation had been fully implemented.

We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing. These standards require that we plan and perform the audit to obtain reasonable assurance that our purpose as described in the preceding paragraph is achieved. We believe the audit provides a reasonable basis for our conclusion.

This follow-up audit concludes that the one remaining recommendation has been fully implemented. Following are the background and current status about this recommendation.

INTERNAL AUDIT REPORT 2005-014

Cash Handling

Finding 1: Cash collections at the outlying branch offices were not delivered to the Riverside administration office for daily deposit in accordance with Board of Supervisors' Policy A-25 and Standard Practice Manual (SPM) 705, Paragraph 2.

Recommendation 1: All outlying branch offices should make daily deposits of any collections in accordance with Board of Supervisors' Policy A-25 and the Auditor-Controller's Standard Practice Manual 705, Paragraph 2.

Current Status: Fully Implemented. The District Attorney's Office obtained an exemption from the Auditor-Controller's Office (ACO) to deposit collections twice a week or daily if receipts were greater than \$200. This exemption was documented by an ACO-approved SPM Form AR-6, *Daily Cash Deposits Exemption Request Form*. Our review of receipts and deposits for a three week period beginning June 23, 2008, through July 11, 2008, indicated that deposits were made in compliance with the approved SPM Form AR-6.

We thank the District Attorney's Office management and staff for their full cooperation and assistance.

ROBERT E. BYRD, CGFM
Auditor-Controller

A handwritten signature in black ink, appearing to read "M. Alexander", with a long horizontal stroke extending to the right.

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

cc: Board of Supervisors
County Counsel
Executive Office
Grand Jury