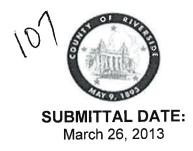
SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



FROM: County Auditor-Controller

SUBJECT: Internal Audit Report 2013-102: Review of "Statement of Assets Held by the County Treasury as of December 31, 2012"

RECOMMENDED MOTION: Receive and file Internal Audit Report 2013-102: Review of "Statement of Assets Held by the County Treasury as of December 31, 2012."

BACKGROUND: Pursuant to Government Codes 26920(a) and 26922, the Auditor-Controller has completed the required review of the accompanying "Statement of Assets Held by the County Treasury as of December 31, 2012," prepared by the Treasurer-Tax Collector. The purpose of the review was to determine whether cash and investments as shown on the "Statement of Assets Held by the County Treasury as of December 31, 2012" were reasonably stated.

Based on our review, the amounts shown on the "Statement of Assets Held by the County Treasury as of December 31, 2012" are reasonably stated.

Paul Angulo, CPA, M.A. County Auditor-Controller In Current Year Budget: N/A Current F.Y. Total Cost: \$ 0 FINANCIAL N/A **Budget Adjustment: Current F.Y. Net County Cost:** \$ 0 DATA N/A For Fiscal Year: \$ 0 **Annual Net County Cost:** Positions To Be SOURCE OF FUNDS: N/A **Deleted Per A-30** Requires 4/5 Vote C.E.O. RECOMMENDATION: ALLKOVE County Executive Office Signature

Dep I Recomm..
Per Exec. Ofc.:

Policy

Consent

 \boxtimes

Prev. Agn. Ref.:

District: ALL

Agenda Number:

2-4



County of Riverside

INTERNAL AUDIT REPORT 2013-102

Treasurer Tax-Collector

Verification of Statement of Assets Held by the County Treasury As of December 31, 2012

March 26, 2013

Office of **Paul Angulo, CPA, M.A.** County Auditor-Controller

4080 Lemon Street P.O. Box 1326 Riverside, CA 92502-1326



COUNTY OF RIVERSIDE OFFICE OF THE AUDITOR-CONTROLLER

County Administrative Center 4080 Lemon Street, 11th Floor P.O. Box 1326 Riverside, CA 92502-1326 (951) 955-3800 Fax (951) 955-3802



Paul Angulo, CPA, M.A.
AUDITOR-CONTROLLER

March 26, 2013

Mr. Don Kent Treasurer-Tax Collector 4080 Lemon Street, 4th Floor P.O. Box 12005 Riverside, CA 92502-3660

Subject: Internal Audit Report 2013-102: Verification of Statement of Assets Held by the County Treasury as of December 31, 2012

Dear Don Kent:

Pursuant to Government Codes 26920(a) and 26922, the Auditor-Controller has completed the required review of the accompanying "Statement of Assets Held by the County Treasury as of December 31, 2012", prepared by the Treasurer-Tax Collector. The purpose of the review was to determine whether cash and investments as shown on the "Statement of Assets Held by the County Treasury as of December 31, 2012" were reasonably stated.

Our review included the following procedures:

- 1) Counting cash in the County Treasury and confirming cash and investments held on behalf of the Treasurer; and
- 2) Verifying the records of the County Treasury and Auditor-Controller are reconciled for cash and investment accounts

Based on our review, the amounts shown on the "Statement of Assets Held by the County Treasury as of December 31, 2012" are reasonably stated.

Paul Angulo, CPA, M.A. County Auditor-Controller

By: Rachelle Román, CRMA, MPA Chief Internal Auditor

cc: Sue Bauer, Senior Chief Deputy Treasurer-Tax Collector

JON CHRISTENSEN ASSISTANT TREABURER-TAX COLLECTOR

SUE BAUER SR. CHIEF DEPUTY TREASURER-TAX COLLECTOR

DEBBIE BASHE INFORMATION TECHNOLOGY OFFICER II

GIOVANE PIZANO



DON KENT TREASURER GARY COTTERILL
CHIEF DEPUTY TREASURER-TAX COLLECTOR

MATT JENNINGS CHIEF DEPUTY TREASURER-TAX COLLECTOR

MELISSA JOHNSON CHIEF DEPUTY TREASURER-TAX COLLECTOR

ADRIANNA GOMEZ Administrative Bervices Manager I

STATEMENT OF ASSETS HELD BY THE COUNTY TREASURY AS OF DECEMBER 31, 2012

County Pool	Total
r di se di mananania	
12,954.70	12,954.70
461,631.39	461,631.39
567.99	567.99
198,164,760.65	198,164,760.65
1,467,313.33	1,467,313.33
200,107,228.06	200,107,228.06
5,962,327,865.99	5,962,327,865.99
5,962,327,865.99	5,962,327,865.99
6,162,435,094.05	6,162,435,094.05
	Pool 12,954.70 461,631.39 567.99 198,164,760.65 1,467,313.33 200,107,228.06 5,962,327,865.99 5,962,327,865.99

Grace Presto

Deputy Treasurer-Tax Collector

01/09/2013