

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



ITEM  
2.21  
(ID # 8856)

**MEETING DATE:**

Tuesday, January 29, 2019

**FROM :** AUDITOR CONTROLLER:

**SUBJECT:** AUDITOR-CONTROLLER: Internal Audit Report 2018-002: Riverside University Health System, Public Health, Community Action Partnership Audit, District: All. [\$0]

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. Receive and file Internal Audit Report 2018-002: Riverside University Health System, Public Health, Community Action Partnership Audit

**ACTION:** Consent


  
Paul A. Angulo, County Auditor-Controller 1/8/2019

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**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Hewitt, seconded by Supervisor Perez and duly carried by unanimous vote, IT WAS ORDERED that the above matter is received and filed as recommended.

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt  
Nays: None  
Absent: None  
Date: January 29, 2019  
xc: Auditor

Kecia Harper  
Clerk of the Board  
By:   
Deputy

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

| <b>FINANCIAL DATA</b>       | <b>Current Fiscal Year:</b> | <b>Next Fiscal Year:</b> | <b>Total Cost:</b>           | <b>Ongoing Cost</b> |
|-----------------------------|-----------------------------|--------------------------|------------------------------|---------------------|
| <b>COST</b>                 | \$ 0.0                      | \$ 0.0                   | \$ 0.0                       | \$ 0.0              |
| <b>NET COUNTY COST</b>      | \$ 0.0                      | \$ 0.0                   | \$ 0.0                       | \$ 0.0              |
| <b>SOURCE OF FUNDS: N/A</b> |                             |                          | <b>Budget Adjustment: No</b> |                     |
|                             |                             |                          | <b>For Fiscal Year: n/a</b>  |                     |

**C.E.O. RECOMMENDATION:** Approve

**BACKGROUND:**

**Summary**

In accordance with Board of Supervisors Resolution 83-338, we completed an audit of the Riverside County Community Action Partnership to provide management and the Board of Supervisors with an independent assessment of internal controls over grant application and compliance, sub-contractor insurance, and warehouse security.

Based on the results of our audit, we identified opportunities for improvement of internal controls relating to sub-contractor insurance and warehouse security. However, internal controls over grant application and compliance provide reasonable assurance that its objectives relating to these areas can be achieved. Reasonable assurance recognizes internal controls have inherent limitations, including cost, mistakes, and intentional efforts to bypass internal controls.

We will follow-up in one year to determine if actions were taken to correct the findings noted.

**Impact on Residents and Businesses**

Provide an assessment of internal controls over the audited areas.

**SUPPLEMENTAL:**

**Additional Fiscal Information**

Not applicable

**ATTACHMENT A.** Riverside County Auditor-Controller – Internal Audit Report 2018-002:  
Riverside University Health System, Public Health, Community Action Partnership Audit

  
Stephanie P..., Principal Management Analyst 1/23/2019