

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



ITEM
2.6
(ID # 10213)

MEETING DATE:

Tuesday, June 25, 2019


FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2018-009: Riverside County
Environmental Health Department Audit, Districts: All. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2018-009: Riverside County Environmental Health
Department Audit


ACTION: Consent


Paul A. Angulo, County Auditor-Controller 6/13/2019

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Perez, seconded by Supervisor Hewitt 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: June 25, 2019
xc: Auditor

Kecia Harper
Clerk of the Board
By: 
Deputy

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FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
NET COUNTY COST	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
SOURCE OF FUNDS: N/A			Budget Adjustment:	No
			For Fiscal Year:	N/A

C.E.O. RECOMMENDATION: Approve

BACKGROUND:

Summary

We have completed an audit of the Riverside County Environmental Health Department Audit to provide management and the Board of Supervisors with an independent assessment of internal controls over cash management, cost recovery, management oversight for changes in regulations, employees training, licensing and certification, and inspector oversight.

Based upon the results of our audit, we

1. Determined internal controls over cash management, compliance with regulations, and employee training, licensing, and certification, provide reasonable assurance that its objectives relating to these areas will be achieved.
2. Identified improvement opportunities in internal controls over cost recovery and inspectors oversight. Specifically, the tracking and reconciliation of incident reports submitted to the Fire department and written process to review and monitor field inspectors on the field.

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 2018-009:
Riverside County Environmental Health Department Audit

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Stephanie Perez, Principal Management Analyst 6/17/2019