

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



ITEM
2.15
(ID # 10459)

MEETING DATE:

Tuesday, August 6, 2019


FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2019-003: Riverside County
Treasurer-Tax Collector, Change of Department Head Audit, District: All. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2019-003: Riverside County Treasurer-Tax Collector, Change of Department Head Audit

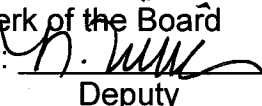
ACTION: Consent


Paul A. Angulo, County Auditor-Controller 7/12/2019

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Jeffries, seconded by Supervisor Spiegel and duly carried, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Spiegel, Washington and Perez
Nays: None
Absent: Hewitt
Date: August 6, 2019
xc: Auditor

Kecia R. Harper
Clerk of the Board
By: 
Deputy

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

BACKGROUND:

Summary

In accordance with Board of Supervisors Resolution 83-338, we completed a change of department head audit for Riverside County Treasurer-Tax Collector. This audit is conducted to ensure accountability over the transfer of revolving funds and capital assets when there is a change in department head.

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0	\$ 0	\$ 0	\$ 0
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: n/a			Budget Adjustment: No	
			For Fiscal Year: n/a	

C.E.O. RECOMMENDATION: Approve

BACKGROUND:

Summary (continued)

Based upon the results of our audit, we determined:

- 1) Internal controls are in place to ensure the safeguarding and timely transfer of the revolving funds to the newly elected Treasurer-Tax Collector.
- 2) Internal controls are in place to ensure the timely transfer of capital assets. However, the internal controls to ensure the timely disposal, tagging and tracking of capital assets are not in place. Specifically, five assets were disposed without proper forms filed with the Auditor-Controller's Office and three assets did not have the proper county tags attached.

Impact on Residents and Businesses

Provide an assessment of internal controls over the audited areas.

SUPPLEMENTAL:

Additional Fiscal Information

Not Applicable

ATTACHMENT A.

Internal Audit Report 2019-003: Riverside County Treasurer-Tax Collector, Change of Department Head Audit

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Stephanie Perez, Principal Management Analyst 8/1/2019