

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



ITEM: 2.12
(ID # 20601)

MEETING DATE:

Tuesday, December 13, 2022

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2023-305 Riverside County Office of Economic Development, Perris Valley Cemetery District Follow-up Audit

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2023-305: Riverside County Office of Economic Development, Perris Valley Cemetery District, Follow-up Audit

ACTION:Consent

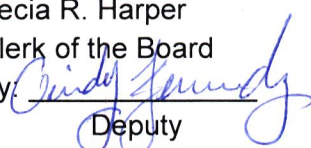

Tanya Harris, Assistant Auditor Controller 11/29/2022

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Spiegel, Washington, and Hewitt
Nays: None
Absent: Perez
Date: December 13, 2022
xc: Auditor

Kecia R. Harper
Clerk of the Board

By: 
Deputy

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

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 completed a follow-up audit of the Riverside County Office of Economic Development, Perris Valley Cemetery District. Our audit was limited to reviewing actions taken as of June 6, 2022, to correct findings noted in our original audit report 2021-013 dated June 29, 2021. The original audit report contained two recommendations, all of which required implementation to help correct the reported findings.

Based on the results of our audit, we found that of the two recommendations:

- The two recommendations were not implemented.

For an in-depth understanding of the original audit, please refer to the Internal Audit 2021-013 at www.auditorcontroller.org/Divisions/AuditsandSpecializedAccounting/InternalAuditReports.

Impact on Citizens and Businesses

Provide an assessment of internal controls over the audited areas.

SUPPLEMENTAL:

Additional Fiscal Information

Not applicable

ATTACHMENTS:

A: Riverside County Auditor-Controller - Internal Audit Report 2023-305: Riverside County Office of Economic Development, Perris Valley Cemetery, Follow-up Audit.


 Stephanie Perez, Principal Management Analyst 12/1/2022

Internal Audit Report 2023-305

**Riverside County
Office of Economic Development,
Perris Valley Cemetery District,
Follow-Up Audit**

Report Date: November 29, 2022



**Office of Paul Angulo, CPA, MA
Riverside County Auditor-Controller
4080 Lemon Street, 11th Floor
Riverside, CA 92509
(951) 955-3800**

www.auditorcontroller.org



**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

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CONTROLLER
COUNTY OF RIVERSIDE

Paul Angulo, CPA, MA
Riverside County Auditor-Controller

Tanya S. Harris, DPA, CPA
Assistant Auditor-Controller

November 29, 2022

Suzanne Holland
Director

Riverside County Office of Economic Development, Perris Valley Cemetery District
3499 10th Street, Suite 400
Riverside, CA 92501

**Subject: Internal Audit Report 2023-305: Riverside County Office of Economic
Development, Perris Valley Cemetery District Follow-up Audit**

Dear Ms. Holland:

We completed the follow-up audit of Riverside County Office of Economic Development, Perris Valley Cemetery District. Our audit was limited to reviewing actions taken as of June 6, 2022, to help correct the findings noted in our original audit report 2021-013 dated June 29, 2021.

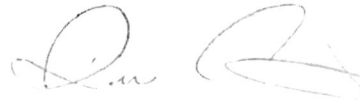
We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing. These standards require that we plan and perform the audit to obtain reasonable assurance that our objective, as described in the preceding paragraph, is achieved. Additionally, the standards require that we conduct the audit to provide sufficient, reliable, and relevant evidence to achieve the audit objectives. We believe the audit provides a reasonable basis for our conclusion.

The original audit report contained two recommendations, all of which required implementation to help correct the reported findings. Based on the results of our audit, we found that the two recommendations were not implemented.

**Internal Audit Report 2023-305: Riverside County Office of Economic Development,
Perris Valley Cemetery District, Follow-up Audit**

Summary of the conditions from the original audit and the results of our review on the status of the implementation of the recommendations are provided in this report. For an in-depth understanding of the original audit, please refer to Internal Audit Report 2021-013 www.auditorcontroller.org/Divisions/AuditsandSpecializedAccounting/InternalAuditReports.

Paul Angulo, CPA, MA
Riverside County Auditor-Controller



By: René Casillas, CPA, CRMA
Chief Internal Auditor

cc: Board of Supervisors
Jeff A. Van Wagenen, County Executive Officer
Dave Rogers, Chief Administrative Officer
Grand Jury

**Internal Audit Report 2023-305: Riverside County Office of Economic Development,
Perris Valley Cemetery District, Follow-up Audit**

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Internal Audit Report 2023-305: Riverside County Office of Economic Development, Perris Valley Cemetery District, Follow-up Audit

Endowment Care Fund Methodology

Finding 1: Endowment Care Fund Methodology

The cemetery's current endowment care fee is based on the current and historical costs of services. In addition, cemetery management compares the endowment fee to the endowment fees currently charged by other local cemeteries for comparison. The average endowment fee collected by this group of cemeteries for a single grave was \$1,100, Perris Valley Cemetery's proposed and consequently adopted fee is \$800. As a best practice, the endowment care fees should be reviewed by an actuary in order to analyze the future financial consequences and risks. Additionally, the funds should be invested in appropriately rated equities in order to maximize the earning potential of the fund. Below is a chart by month of the actual investment earnings of the endowment care fund and the actual expenses, predicated on the cemetery's proposed activity at the time the endowment fund will be required to maintain operations. The salary expense has been eliminated as well as all related office expenses.

Fiscal Year 2018-19	July 2018	August 2018	September 2018	October 2018	November 2018	December 2018	January 2019	February 2019	March 2019	April 2019	May 2019	June 2019
Investment Interest Earned**	\$ (2,355)	\$ 4,127	\$ 2,565	\$ 172	\$ -	\$ -	\$ 3,405	\$ -	\$ 3,553	\$ 509	\$ -	\$ 12,377
Expenditures	11,026	10,931	4,994	11,972	9,525	14,523	12,625	5,990	10,175	5,125	6,671	26,066
Expenditures not covered by investment earnings	\$ 11,026	\$ 6,805	\$ 2,305	\$ 11,800	\$ 9,525	\$ 14,523	\$ 9,217	\$ 5,990	\$ 6,295	\$ 4,616	\$ 6,671	\$ 13,655
Fiscal Year 2019-20	July 2019	August 2019	September 2019	October 2019	November 2019	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020
Investment Interest Earned	\$ (4,135)	\$ (3,449)	\$ 4,135	\$ 955	\$ -	\$ 3,555	\$ 395	\$ -	\$ 4,007	\$ 1,074	\$ -	\$ 9,007
Expenditures	3,565	21,070	5,905	8,901	5,793	11,476	7,743	5,744	7,223	20,094	\$ 1,115	20,296
Expenditures not covered by investment earnings	\$ 3,565	\$ 21,070	\$ 1,671	\$ 7,946	\$ 5,793	\$ 7,619	\$ 7,348	\$ 5,744	\$ 3,217	\$ 19,020	\$ 1,115	\$ 11,290

** Negative investment interest earned as shown in the table above, is the result of negative cash balance maintained in the county treasury.

If the endowment care fund does not take preemptive action over the management of the endowment care fund, future interest earnings will not be sufficient to sustain the maintenance of Perris Valley Cemetery. Cemetery management has discussed investing the endowment care fund but has not taken actionable steps to invest these monies

Recommendation 1.1

Establish an actuarial review of the endowment care fund fees and investment of those funds.

**Internal Audit Report 2023-305: Riverside County Office of Economic Development,
Perris Valley Cemetery District, Follow-up Audit**

Current Status 1.1: Not Implemented

Perris Valley Cemetery has not established an actuarial review of the endowment care fund. The department stated the Request for Proposal was delayed due to an increase of funeral services as a result of COVID-19. Perris Valley Cemetery plans to have an upcoming discussion with Purchasing and Fleet Management to locate an approved County vendor that can perform an actuary review of the endowment care fund.

Recommendation 1.2

Implement any recommendations resulting from the actuarial review.

Current Status 1.2: Not Implemented

Perris Valley Cemetery has not established an actuarial review of the endowment care fund.

Attachment A

Internal Audit Report 2021-013

**Riverside County
Office of Economic Development,
Perris Valley Cemetery
Audit
Report Date: June 29, 2021**



**Office of Paul Angulo, CPA, MA
Riverside County Auditor-Controller
4080 Lemon Street, 11th Floor
Riverside, CA 92509
(951) 955-3800**

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COUNTY OF RIVERSIDE

**Paul Angulo, CPA, MA
Riverside County Auditor-Controller**

**Tanya S. Harris, DPA, CPA
Assistant Auditor-Controller**

June 29, 2021

Suzanne Holland, Director
Riverside County Office of Economic Development, Perris Valley Cemetery District
3499 10th Street, Suite 400
Riverside, CA 92501

**Subject: Internal Audit Report 2021-013: Riverside County Office of Economic
Development, Perris Valley Cemetery District Audit Report**

Dear Ms. Holland:

In accordance with Board of Supervisors Resolution 83-338, we audited Riverside County Office of Economic Development, Perris Valley Cemetery District to provide management and the Board of Supervisors with an independent assessment of internal controls over the endowment care fund and the revenue cycle.

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 sufficient, reliable, relevant, and useful information to provide reasonable assurance that our objective as described above is achieved. An internal audit includes the systematic analysis of information to evaluate and improve the effectiveness of internal controls. We believe this audit provides a reasonable basis for our conclusion.

Internal controls are processes designed to provide management reasonable assurance of achieving efficiency of operations, compliance with laws and regulations, and reliability of financial and non-financial information. Management is responsible for establishing and maintaining adequate internal controls. Our responsibility is to evaluate the internal controls.

Our conclusion and details of our audit are documented in the body of this audit report.

**Internal Audit Report 2021-013: Riverside County Office of Economic Development,
Perris Valley Cemetery District Audit**

As requested, in accordance with paragraph III.C of the Board of Supervisors Resolution 83-338, management responded to each reported condition and recommendation contained in our report. Management's responses are included in the report. We will follow-up to verify that management implemented the corrective actions.

Paul Angulo, CPA, MA
Riverside County Auditor-Controller



By: René Casillas, CPA, CRMA
Chief Internal Auditor

cc: Board of Supervisors
Jeff A. Van Wagenen, Jr., County Executive Officer
Grand Jury

**Internal Audit Report 2021-013: Riverside County Office of Economic Development,
Perris Valley Cemetery District Audit**

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**Internal Audit Report 2021-013: Riverside County Office of Economic Development,
Perris Valley Cemetery District Audit**

Executive Summary

Overview

Perris Valley Cemetery District serves the community by providing burial and cremation services for the families of the community, on the 19 acres of the memorial park. The Perris Valley Cemetery was created in 1927 as an independent district. In January of 2002, the Riverside County Board of Supervisors appointed itself as Trustees to provide administrative oversight and establish cash reserves and fiscal controls. The department provides these services with an adopted budget of 8 administrative positions and a budget of \$736,041 for fiscal year 2020-21. *County of Riverside, Fiscal Year 2020/21 Adopted Budget, September, 2020, 75. Riverside County Business & Community Services, Perris Valley Cemetery, accessed November 23, 2020, <https://rivcobcs.org/perris>.*

Audit Objective

Our objective is to provide management and the Board of Supervisors with an independent assessment about the adequacy and effectiveness of internal controls over the endowment care fund and the revenue cycle. Internal controls are processes designed to provide management reasonable assurance of achieving efficiency of operations, compliance with laws and regulations, and reliability of financial information.

Audit Scope and Methodology

We conducted the audit from October 21, 2020, through April 13, 2021, for operations from July 1, 2018, through November 3, 2020. Following a risk-based approach, our scope included a review of internal controls over the endowment fund and revenue cycle.

Audit Highlights

Summary of Existing Conditions

- Endowment care fees are not reviewed by an actuary to analyze the future financial consequences and risks. Funds collected for endowment care should be invested appropriately in order to maximize the earning potential of the fund.

Summary of Improvement Opportunities

- Establish an actuarial review of the endowment care fund fees and investment. This will ensure that there are sufficient funds for cemetery operations once all plots have been sold.

**Internal Audit Report 2021-013: Riverside County Office of Economic Development,
Perris Valley Cemetery District Audit**

Audit Conclusion

Based upon the results of our audit, we identified opportunities for improvement of internal controls relating to the endowment care fund.

Endowment Care Fund

Background

A cemetery endowment trust fund is designed to ensure that income will be available for the continued maintenance and upkeep of the cemetery once all interment spaces are sold. As per SEC. 3, Section §8726 of the Health and Safety Code, 8726 (a) "the principal of all funds for endowment care shall be invested and the income only may be used for the care, maintenance, and embellishment of the cemetery in accordance with the provision of law... and for no other purpose." These funds are intended to be permanent and for the purpose of maintaining the cemetery past its primary operations. Health and Safety Code §8726.2 (b)(1) "provides the investment objectives of the trust and those objectives promote the mutual goals of (A) growing the principal assets to sufficiently cover the costs of future and ongoing care and maintenance of the cemetery and (B) generating income to support the cemetery... ."

Theoretically, when a cemetery is no longer active, its administrative and service costs will be lower, thereby reducing the operating expenses necessary to maintain the cemetery. The 2017 Endowment Care Fund Sufficiency Report, published by the California Department of Consumer Affairs Cemetery and Funeral Bureau noted that of the 180 privately-owned cemeteries they surveyed, the income for 21 (12%) cemeteries endowment care appear to be sufficient to cover long-run costs, while the income of 117 (65%) cemeteries endowment care is not sufficient. Forty-two (23%) cemeteries may face additional challenges to endowment care sufficiency. The goal of the endowment fund is to sustain cemetery operations, and its funds are intended to be invested to ensure a continuity of the cemetery operational goals.

Objective

To verify that internal controls over the cemetery endowment fund are adequate to ensure the continuity of cemetery operations.

**Internal Audit Report 2021-013: Riverside County Office of Economic Development,
Perris Valley Cemetery District Audit**

Audit Methodology

To accomplish these objectives, we:

- Obtained an understanding of department policies and applicable standards.
- Interviewed department management and staff.
- Review annual fee methodology.
- Perform analysis of annual burial numbers and related collected fees.

Finding 1: Endowment Care Fund Methodology

The cemetery’s current endowment care fee is based on the current and historical costs of services. In addition, cemetery management compares the endowment fee to the endowment fees currently charged by other local cemeteries for comparison. The average endowment fee collected by this group of cemeteries for a single grave was \$1,100, Perris Valley Cemetery’s proposed and consequently adopted fee is \$800. As a best practice, the endowment care fees should be reviewed by an actuary in order to analyze the future financial consequences and risks. Additionally, the funds should be invested in appropriately rated equities in order to maximize the earning potential of the fund. Below is a chart by month of the actual investment earnings of the endowment care fund and the actual expenses, predicated on the cemetery’s proposed activity at the time the endowment fund will be required to maintain operations. The salary expense has been eliminated as well as all related office expenses.

Fiscal Year 2018-19	July 2018	August 2018	September 2018	October 2018	November 2018	December 2018	January 2019	February 2019	March 2019	April 2019	May 2019	June 2019
Investment Interest Earned**	\$ (2,588)	\$ 4,127	\$ 2,588	\$ 172	\$ -	\$ -	\$ 3,408	\$ -	\$ 3,883	\$ 509	\$ -	\$ 12,377
Expenditures	11,026	10,931	4,894	11,972	9,825	14,523	12,625	5,990	10,178	5,125	6,671	26,066
Expenditures not covered by investment earnings	\$ 11,026	\$ 6,805	\$ 2,305	\$ 11,800	\$ 9,825	\$ 14,523	\$ 9,217	\$ 5,990	\$ 6,295	\$ 4,616	\$ 6,671	\$ 13,688
Fiscal Year 2019-20	July 2019	August 2019	September 2019	October 2019	November 2019	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020
Investment Interest Earned	\$ (4,135)	\$ (3,449)	\$ 4,135	\$ 955	\$ -	\$ 3,858	\$ 395	\$ -	\$ 4,007	\$ 1,074	\$ -	\$ 9,007
Expenditures	3,865	21,070	5,805	8,901	5,793	11,476	7,743	5,744	7,223	20,094	8,118	20,296
Expenditures not covered by investment earnings	\$ 3,865	\$ 21,070	\$ 1,671	\$ 7,946	\$ 5,793	\$ 7,619	\$ 7,348	\$ 5,744	\$ 3,217	\$ 19,020	\$ 8,118	\$ 11,290

** Negative investment interest earned as shown in the table above, is the result of negative cash balance maintained in the county treasury.

If the endowment care fund does not take preemptive action over the management of the endowment care fund, future interest earnings will not be sufficient to sustain the

**Internal Audit Report 2021-013: Riverside County Office of Economic Development,
Perris Valley Cemetery District Audit**

maintenance of Perris Valley Cemetery. Cemetery management has discussed investing the endowment care fund but has not taken actionable steps to invest these monies.

Recommendation 1.1

Establish an actuarial review of the endowment care fund fees and investment of those funds.

Management's Response

"Concur. Based on low return of the county interest pool and projected expenses to continue appropriate maintenance and upkeep of the cemetery upon it's maximization of space, an actuarial review of the endowment funds will be conducted to review investment opportunities and ensure sufficient future funding will be available."

Actual/estimated Date of Corrective Action: **Estimated December 31, 2021**

Recommendation 1.2

Implement any recommendations resulting from the actuarial review.

Management's Response

"Concur. It will be critical to the future upkeep of the cemetery to ensure endowment funds will be sufficient to support appropriate maintenance and upkeep of the cemetery when no further revenues are being earned."

Actual/estimated Date of Corrective Action: **Estimated December 31, 2021**

**Internal Audit Report 2021-013: Riverside County Office of Economic Development,
Perris Valley Cemetery District Audit**

Revenue Cycle

Background

The cemetery collects fees for the following services: grave burials, cremation burials, cremation niches, marker setting, disinterment, and the endowment. When providing these burial and cremation services for the community they collect the fee as appropriate through money order or credit card, and all fees collected are deposited daily. The fees are deposited into a bank account before being transferred to either the pre-need or general cemetery funds, based immediate or future use of the funds. The cemetery utilizes a general fund, pre-need fund, and endowment care fund. The department performs a monthly reconciliation to ensure all funds have been appropriately deposited and accounted for. CemSites, allows them to track the payments made by customers and the locations of the plot sites selected. A receipt is generated which includes the amount paid, identifying amounts allocated to pre-need and endowment care funds.

Objective

To verify that internal controls over the cemetery's operational revenue cycle are adequate.

Audit Methodology

To accomplish these objectives, we:

- Obtained an understanding of department policies, and applicable standards.
- Interviewed department management and staff.
- Performed analysis of Pre-need Fund payments
- Test a sample of cash receipts from point of sale through deposit
- Review of bank statements

Findings: None Noted


Attachment B



RIVERSIDE COUNTY
OFFICE OF ECONOMIC DEVELOPMENT

DATE: June 6, 2022

TO: Auditor-Controller's Office
Audit and Specialized Accounting Division

FROM: Suzanne Holland, Director 
Riverside County Office of Economic Development, Perris Valley Cemetery

SUBJECT: Reply to Internal Audit Report 2023-305: Riverside County Office of Economic Development, Perris Valley Cemetery District Follow-up Audit

The following are the current status of the reported findings and planned corrective actions contained in Internal Audit Report 2021-013: Riverside County Office of Economic Development, Perris Valley Cemetery District Audit.


Authorized Signature

6/6/22
Date

Finding 1: Endowment Care Fund Methodology

The cemetery's current endowment care fee is based on the current and historical costs of services. In addition, cemetery management compares the endowment fee to the endowment fees currently charged by other local cemeteries for comparison. The average endowment fee collected by this group of cemeteries for a single grave was \$1,100. Perris Valley Cemetery's proposed and consequently adopted fee is \$800. As a best practice, the endowment care fees should be reviewed by an actuary in order to analyze the future financial consequences and risks. Additionally, the funds should be invested in appropriately rated equities in order to maximize the earning potential of the fund. Below is a chart by month of the actual investment earnings of the endowment care fund and the actual expenses, predicated on the cemetery's proposed activity at the time the endowment fund will be required to maintain operations. The salary expense has been eliminated as well as all related office expenses.

RIVERSIDE COUNTY
OFFICE OF ECONOMIC DEVELOPMENT

3403 10TH STREET, SUITE 400, RIVERSIDE, CA 92501 | (951) 955-8916

Fiscal Year 2018-19	July 2018	August 2018	September 2018	October 2018	November 2018	December 2018	January 2019	February 2019	March 2019	April 2019	May 2019	June 2019
Investment Interest Earned**	\$ 12,555	\$ 4,127	\$ 2,555	\$ 1,772	\$ -	\$ -	\$ 3,405	\$ -	\$ 3,553	\$ 500	\$ -	\$ 10,377
Expenditures	11,020	10,931	4,994	11,972	9,523	14,523	12,625	5,992	10,175	3,123	9,671	26,066
Expenditures not covered by investment earnings	\$ 11,020	\$ 6,505	\$ 2,305	\$ 11,500	\$ 9,523	\$ 14,523	\$ 9,217	\$ 5,992	\$ 9,295	\$ 4,619	\$ 9,671	\$ 15,655
Fiscal Year 2019-20	July 2019	August 2019	September 2019	October 2019	November 2019	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020
Investment Interest Earned	\$ 14,135	\$ 13,449	\$ 4,155	\$ 955	\$ -	\$ 3,555	\$ 395	\$ -	\$ 4,007	\$ 1,074	\$ -	\$ 9,007
Expenditures	3,565	21,070	5,805	5,901	5,793	11,476	7,743	5,744	7,223	20,094	5,115	20,296
Expenditures not covered by investment earnings	\$ 3,565	\$ 21,070	\$ 1,650	\$ 7,946	\$ 5,793	\$ 7,619	\$ 7,348	\$ 5,744	\$ 3,217	\$ 19,020	\$ 5,115	\$ 11,290

** Negative investment interest earned as shown in the table above is the result of negative cash balance maintained in the county treasury.

If the endowment care fund does not take preemptive action over the management of the endowment care fund, future interest earnings will not be sufficient to sustain the maintenance of Perris Valley Cemetery. Cemetery management has discussed investing the endowment care fund but has not taken actionable steps to invest these monies.

Current Status

Reported Finding Corrected? Yes No

The Perris Valley Cemetery had an increase in services due to COVID-19 therefore the Request for Proposal was delayed but will be prepared and sent to Purchasing for procurement of services by September 30, 2022.

Recommendation 1.1

Establish an actuarial review of the endowment care fund fees and investment of those funds.

Management Reply

"Concur. Based on low return of the county interest pool and projected expenses to continue appropriate maintenance and upkeep of the cemetery upon its maximization of space, an actuarial review of the endowment funds will be conducted to review investment opportunities and ensure sufficient future funding will be available."

Actual/ estimated Date of Corrective Action: Estimated September 30, 2022

Current Status

Corrective Action: Fully Implemented Partially Implemented Not Implemented

Description of the corrective action taken (or pending action and estimated date of completion for planned corrective action that is partially or not implemented).

A Request for Proposal will be prepared and sent to Purchasing for procurement of services by September 30, 2022. Due to the increase of funeral services during COVID there was a delay in getting the RFP completed.

Recommendation 1.2

Implement any recommendations resulting from the actuarial review.

Management Reply

"Concur. It will be critical to the future upkeep of the cemetery to ensure endowment funds will be sufficient to support appropriate maintenance and upkeep of the cemetery when no further revenues are being earned."

Actual/ estimated Date of Corrective Action: Estimated September 30, 2022

Current Status

Corrective Action: Fully Implemented Partially Implemented Not Implemented

Description of the corrective action taken (or pending action and estimated date of completion for planned corrective action that is partially or not implemented).

A Request for Proposal will be prepared and sent to Purchasing for procurement of services by September 30, 2022. The Perris Valley Cemetery will implement recommendations after the review is completed.