

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



ITEM: 2.10
(ID # 26719)

MEETING DATE:
Tuesday, December 17, 2024

FROM : AUDITOR CONTROLLER

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2025-008: Riverside University Health System, Public Health, Cooperative Extension Audit

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2025-008: Riverside University Health System, Public Health, Cooperative Extension Audit.

ACTION:Consent


Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 12/11/2024

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Gutierrez seconded by Supervisor Jeffries 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 Gutierrez
Nays: None
Absent: None
Date: December 17, 2024
xc: Auditor

Kimberly A. Rector
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:

Based on the results of our audit, internal controls over expenditures are functioning as designed to help Cooperative Extension achieve its business process objectives. Reasonable assurance recognizes internal controls have inherent limitations, including cost, mistakes, and intentional efforts to bypass internal controls.

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's Office - Internal Audit Report 2025-008: Riverside University Health System, Public Health, Cooperative Extension Audit.



Office of Ben J. Benoit
Riverside County Auditor-Controller

Number of Findings & Recommendations

High Risk

0 Findings

Medium Risk

0 Findings

Low Risk

0 Findings

Internal Audit Report

2025-008

Riverside University Health System,
Public Health, Cooperative Extension Audit

December 17, 2024



**COUNTY OF RIVERSIDE
OFFICE OF THE AUDITOR-CONTROLLER**

Ben J. Benoit, Auditor-Controller
Tanya S. Harris, DPA, CPA, Assistant Auditor-Controller

4080 Lemon Street, 6th Floor
P.O. Box 1326
Riverside, CA 92502-1326
951-955-3800



December 17, 2024

Kimberly Saruwatari
Director
Riverside University Health System, Public Health
4065 County Circle Drive
Riverside, CA 92503

**Subject: Internal Audit Report 2025-008: Riverside University Health System, Public Health,
Cooperative Extension Audit**

Dear Ms. Saruwatari:

In accordance with Board of Supervisors Resolution 83-338, we audited the Riverside University Health System, Public Health, Cooperative Extension to provide management and the Board of Supervisors with an independent assessment of internal controls over expenditures.

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.



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Since the audit resulted in no findings or recommendation, there was no requirement for a response in accordance with Board of Supervisors Resolution 83-338

We thank you and your staff for the help and cooperation. The assistance provided contributed significantly to the successful completion of this audit.

Ben J. Benoit
Riverside County Auditor-Controller

By: René Casillas, CPA, CRMA
Deputy Auditor-Controller

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



Internal Audit Report 2025-008: Riverside University Health System, Public Health, Cooperative Extension Audit

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Executive Summary

Overview

Riverside County Cooperative Extension (Cooperative Extension) is a partnership between the University of California and the County of Riverside. Its primary purpose is to enhance the quality of life and the environmental and economic well-being of the citizens of California through research and education. Cooperative Extension is composed of five programs which include Agriculture, Nutrition, Family and Consumer Sciences, 4H Youth Development, and Master Gardening.

Cooperative Extension has an adopted budget of \$785,784 for FY 2024-25 and seven adopted positions. *County of Riverside, Fiscal Year 2024-25 Adopted Budget Volume 1, 362-363.*

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 expenditures. 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. Reasonable assurance recognizes internal controls have inherent limitations, including cost, mistakes, and intentional efforts to bypass internal controls.

Audit Scope and Methodology

We conducted the audit from September 17, 2024, through October 21, 2024, for operations from July 1, 2022, through October 17, 2024. Our scope included the review of expenditures.

AUDIT HIGHLIGHTS

- The department adheres to its policies and procedures over the expenditures scope area reviewed in this audit.



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Audit Conclusion

Based on the results of our audit, internal controls over expenditures are functioning as designed to help Cooperative Extension achieve its business process objectives. Reasonable assurance recognizes internal controls have inherent limitations, including cost, mistakes, and intentional efforts to bypass internal controls.



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Expenditures

Background

Cooperative Extension was established through the passing of the Smith-Lever Act of 1914. The passing of the law extended outreach programs through land-grant universities to educate Americans in agricultural practices and technology. Cooperative Extension is funded in two primary ways: One is through the University of California and the second is through Riverside County's general fund. The Riverside County Board of Supervisors has discretion as to the amount of funding the county provides for Cooperative Extension operations. The county funding is approximately \$785,784 for fiscal year 2024-25 and is primarily used for administrative salaries and supply expenses. However, the Memorandum of Understanding allows the department to use the funds for program-related expenditures. Effective July 1, 2023, Cooperative Extension became a division within the Nutrition and Health Promotion Branch of Riverside University Health System, Public Health.

Objective

To verify the existence and adequacy of internal controls over Cooperative Extension's expenditures processes.

Audit Methodology

To accomplish these objectives, we:

- Obtained an understanding of department processes and procedures over expenditures.
- Obtained an understanding of the Smith-Lever Act of 1914, which established the outreach programs for Cooperative Extension.
- Obtained an understanding about the Memorandum of Understanding Agreement between the University of California and the County of Riverside.
- Reviewed Riverside County's Purchasing Policy Manual.
- Conducted interviews and performed walk-throughs with department personnel over the expenditures process.
- Selected a random sample of expenditures to verify whether supervisory review and approval was maintained.



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Finding: None Noted

Based on the results of our audit, we determined that internal controls over expenditures provide reasonable assurance that its objective related to this area will be achieved. Reasonable assurance recognizes internal controls have inherent limitations, including cost, mistakes, and intentional efforts to bypass internal controls.