

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



ITEM: 2.10
(ID # 29802)

MEETING DATE:
Tuesday, February 03, 2026

FROM : AUDITOR CONTROLLER

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2026-015: Riverside County Department of Animal Services, Change of Department Head Audit, [District: All]; [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2026-015: Riverside County Department of Animal Services, Change of Department Head Audit


ACTION:Consent


Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 1/28/2026

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Medina, Spiegel, Washington, Perez, and Gutierrez
Nays: None
Absent: None
Date: February 3, 2026
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:

Summary

In accordance with Board of Supervisors Resolution 83-338, we completed a Change of Department Head audit for the Riverside County Department of Animal Services. This audit is conducted to assess internal controls over the transfer and safeguarding of revolving funds and capital asset management when there is a change in department head.

Based on the results of our audit, we determined internal controls over capital assets and revolving funds are functioning as designed to help Animal Services achieve its business process objectives.

Impact on Residents and Businesses

Provide an assessment of internal controls over the audited areas.

Additional Fiscal Information

Not applicable

ATTACHMENTS:

A: Riverside County Auditor-Controller's Office - Internal Audit Report 2026-015: Riverside County Department of Animal Services, Change of Department Head 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

* Please refer to Appendix A for a classification of the priority levels.

Internal Audit Report

2026-015

Riverside County Department of Animal Services
Change of Department Head Audit

February 3, 2026



COUNTY OF RIVERSIDE
OFFICE OF THE AUDITOR-CONTROLLER

BEN J. BENOIT
AUDITOR-CONTROLLER

TANYA S. HARRIS, DPA, CPA | JON JENSEN, CPP
ASSISTANT AUDITOR-CONTROLLER



February 3, 2026

Mary Martin
Director of Animal Services
Riverside County Department of Animal Services
6851 Van Buren Blvd
Jurupa Valley, CA 92509

**Subject: Internal Audit Report 2026-015: Riverside County Department of Animal Services,
Change of Department Head Audit**

Dear Ms. Martin:

In accordance with Board of Supervisors Resolution 83-338, we completed a Change of Department Head audit for the Riverside County Department of Animal Services. This audit is conducted to assess internal controls over the transfer and safeguarding of revolving funds and capital asset management when there is a change in department head.

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 2026-015: Riverside County Department of Animal Services, Change of Department Head Audit

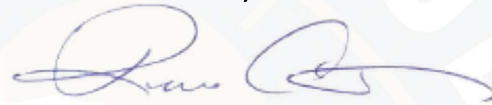
Since the audit resulted in no findings or recommendation, there was no requirement for a response in accordance with Board of Supervisors Resolution 83-338.

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

Ben J. Benoit
Riverside County Auditor-Controller



René Casillas

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

cc: Board of Supervisors
Juan Perez, Chief Operating Officer
Don Kent, Chief Finance Officer
Charissa Leach, Assistant County Executive Officer
Grand Jury



Internal Audit Report 2026-015: Riverside County Department of Animal Services, Change of Department Head Audit

Table of Contents

	Page
Executive Summary	4
 Results:	
Capital Assets	5
Revolving Funds	7
 Appendix A: Finding Priority Level Classification	 9



Internal Audit Report 2026-015: Riverside County Department of Animal Services, Change of Department Head Audit

Executive Summary

Overview

Riverside County Department of Animal Services (Animal Services) provides animal care and control for unincorporated Riverside County areas and 16 contract cities. Three divisions (Operations, Administration, and Programs) encompass the activities performed by the department including sheltering of stray or lost impounded animals, rabies control, public safety, emergency response, animal law enforcement, veterinary care, and programs that support the community.

Animal Services has an adopted budget of \$40.7 million for FY 2025/26 and 255 adopted county positions. *County of Riverside, Fiscal Year 2025/26 Adopted Budget Volume 1, 272-273.*

Audit Objective

Our audit objective is to provide management and the Board of Supervisors with an independent assessment of internal controls over the transfer and safeguarding of capital assets and revolving funds when there is a change in department head.

Audit Conclusion

Based on the results of our audit, we determined internal controls over capital assets and revolving funds are functioning as designed to help Animal Services achieve its business process objectives.

AUDIT HIGHLIGHTS

- The department adheres to its policies and procedures over capital assets and revolving funds.



Internal Audit Report 2026-015: Riverside County Department of Animal Services, Change of Department Head Audit

Capital Assets

Background

Capital assets are tangible assets of significant value which have a utility that extends beyond the current year, and are broadly classified as land (valued at \$1 or more), buildings and improvements, infrastructure, and equipment (acquisition cost of \$10,000 or greater).

Per the Riverside County Auditor-Controller's Standard Practice Manual, Policy Number 512, *Transfer of Accountability on Capital Assets*, it states that upon retirement or termination of a department director, accountability for capital assets must be transferred to the new or acting department director and notification filed with the Riverside County Auditor-Controller's Office.

As of April 2, 2025, the time the new director was appointed and acknowledged receipt of capital assets from the outgoing officer, Animal Services maintained total number of 124 capital assets in the Riverside County financial system asset management module, consisting of radio devices, trailers, vehicles, machines, and equipment, with the combined acquisition cost of \$2.7 million.

Objective

To determine if the required Standard Practice Manual Form AM-1, *The Inventory of County Property for Capital Assets*, for the transfer of accountability of capital assets from the predecessor to the new appointed department head was completed and properly filed with the Riverside County Auditor-Controller's Office. Also, to assess the adequacy of internal controls over the safeguarding of capital assets.

Audit Methodology

To accomplish these objectives, we:

- Reviewed Riverside County Auditor-Controller Standard Practice Manual 505, *Equipment*.
- Conducted interviews with department management to gain an understanding of the capital asset management processes.
- Established the date of the department head change.
- Verified whether proper forms were completed for transfer of accountability of capital assets and submitted to the Riverside County Auditor-Controller's Office.



Internal Audit Report 2026-015: Riverside County Department of Animal Services, Change of Department Head Audit

- Obtained a listing of current capital assets tracked in the asset management module.
- Selected a sample of capital assets to verify existence and whether adequate internal controls exist over the safeguarding of assets.
- Identified additional capital assets during field review and traced the capital assets to the asset management module to verify accurate reporting.
- Verified whether expenditures over \$10,000 coded to capital asset object codes to verify proper capitalization and inclusion in the capital asset listing.
- Reviewed a sample of repaired equipment to verify inclusion in the capital asset listing and assess whether repair costs met capitalization criteria.

Finding: None Noted

Based on the results of our audit, we determined that internal controls over capital assets 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.



Internal Audit Report 2026-015: Riverside County Department of Animal Services, Change of Department Head Audit

Revolving Funds

Background

Under the authority of Government Code Section 29320-29334, the Riverside County Board of Supervisor's adopted Board Resolution 74-156 on May 14, 1974, authorizing the establishment of a revolving fund, under the custodianship of a county officer, for use on official county business. The Board of Supervisor's adopted Board Resolution 83-338 on November 1, 1983, authorizing the Riverside County Auditor-Controller to audit revolving funds of any officer accountable for such resources upon transfer of such resources to a new officer.

The Riverside County Department of Animal Services has one revolving fund, with an authorized balance of \$2,690, maintained in the form of petty cash and cash drawer. The petty cash is primarily used to pay for emergency purchases such as supplies and animal food under \$100 per transaction. The reserved revolving fund cash drawer is used to process daily customers payments for animal shelter services provided by department.

Objective

To determine if the required forms for the transfer of accountability of revolving funds from the predecessor to the new appointed department head were completed, and properly filed with the Riverside County Auditor-Controller's Office. Also, to assess the adequacy of internal controls over the safeguarding of the revolving funds.

Audit Methodology

To accomplish these objectives, we:

- Reviewed Riverside County Auditor-Controller Standard Practice Manual Form AR-1, *Revolving Fund Request Order & Change Form*, for the establishment and transfer of the revolving funds.
- Conducted interviews with department management to gain an understanding of the revolving fund processes.
- Verified whether revolving fund reconciliations were timely prepared.
- Verified whether revolving fund replenishments were processed appropriately.
- Performed a surprise cash count and reconciled to the fund assignment amounts without exception.



Internal Audit Report 2026-015: Riverside County Department of Animal Services, Change of Department Head Audit

- Verified adequate segregation of duties existed.

Finding: None Noted

Based on the results of our audit, we determined that internal controls over revolving fund 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.



Internal Audit Report 2026-015: Riverside County Department of Animal Services, Change of Department Head Audit

Appendix A: Finding Priority Level Classification

Priority Level 1	Priority Level 2	Priority Level 3
<p>These are audit findings that represent the most critical issues that require immediate attention and pose a significant risk to the department’s objectives, compliance, security, financial health, or reputation. They may indicate serious control failures, non-compliance with laws or regulations, significant financial errors, or vulnerabilities with severe potential impact. Immediate corrective measures are necessary to mitigate the risks associated with these findings.</p>	<p>These are audit findings that are important and require timely resolution, but their impact is not as severe as Priority Level 1. They may highlight moderate control weaknesses, areas of non-compliance with internal policies and procedures, or financial discrepancies that are significant but are not critical. While they might not pose an immediate threat, they should be addressed promptly to prevent further escalation or potential negative consequences.</p>	<p>These are audit findings that are less critical and generally have a lower impact on the department’s objectives, compliance, or operations. They may include minor control deficiencies, procedural deviations with minimal impact, or non-critical administrative errors. While they may not require immediate attention, they should still be acknowledged and addressed within a reasonable timeframe to ensure ongoing improvement and prevent potential accumulation of minor issues.</p>
<p><u>Expected Implementation Date of Recommendation*</u> One to three months</p>	<p><u>Expected Implementation Date of Recommendation *</u> Three to six months</p>	<p><u>Expected Implementation Date of Recommendation *</u> Six to twelve months</p>

* Expected completion to implement recommendation date begins after issuance of final audit report.