

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



ITEM: 2.8
(ID # 30170)

MEETING DATE:
Tuesday, April 14, 2026

FROM : AUDITOR CONTROLLER

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2026-102: Verification of Statement of Assets held by the Riverside County Treasury as of December 31, 2025 [District: All]; [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2026-102: Verification of Statement of Assets held by the Riverside County Treasury as of December 31, 2025.

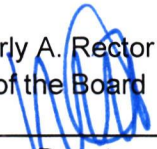
ACTION:Consent


Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 4/7/2026

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Washington, seconded by Supervisor Perez 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: April 14, 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

Pursuant to Government Codes 26920(a) and 26922, the Auditor-Controller has completed the required review of the accompanying "Statement of Assets held by the County Treasury as of December 31, 2025," prepared by the Treasurer-Tax Collector. The purpose of the review was to determine whether cash and investments shown on the "Statement of Assets held by the County Treasury as of December 31, 2025," were reasonably stated.

Our review included the following procedures: Counting cash in the County Treasury and confirming cash and investments held on behalf of the Treasurer-Tax Collector; verifying whether the records of the Treasurer-Tax Collector and Auditor-Controller are reconciled for cash and investment accounts; and vouching all discrepancies identified in the statement of net assets footnotes to the source of documents for existence and occurrence. Based on our review, the amounts shown on the "Statement of Assets held by the County Treasury as of December 31, 2025," are reasonably stated.

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 2026-102: Verification of Statement of Assets held by the Riverside County Treasury as of December 31, 2025



Office of Ben J. Benoit
Riverside County Auditor-Controller

Internal Audit Report

2026-102

Verification of Statement of Assets Held By the Riverside
County Treasury as of December 31, 2025

April 14, 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



April 14, 2026

Matthew Jennings
Treasurer-Tax Collector
Riverside County Treasurer-Tax Collector
4080 Lemon Street, 4th Floor
Riverside, CA 92501

Subject: **Internal Audit Report 2026-102: Verification of Statement of Assets Held by the Riverside County Treasury as of December 31, 2025**

Dear Mr. Jennings:

Pursuant to Government Codes 26920(a) and 26922, the Auditor-Controller has completed the required review of the accompanying "Statement of Assets Held by the County Treasury as of December 31, 2025," prepared by the Treasurer-Tax Collector. The purpose of the review was to determine whether cash and investments as shown on the "Statement of Assets Held by the County Treasury as of December 31, 2025," were reasonably stated.

Our review included the following procedures:

- 1) Counting cash in the County Treasury and confirming cash and investments held on behalf of the Treasurer-Tax Collector.
- 2) Verifying whether the records of the Treasurer-Tax Collector and Auditor-Controller are reconciled for cash and investment accounts.
- 3) Vouching all discrepancies identified in the statement of net assets footnotes to the source of documents for existence and occurrence.



Internal Audit Report 2026-102: Verification of Statement of Assets Held by the Riverside County Treasury as of December 31, 2025

Based on our review, the amounts reported on the "Statement of Assets held by the County Treasury as of December 31, 2025," are reasonably stated.

Ben J. Benoit
Riverside County Auditor-Controller

René Casillas, CPA, CRMA
Deputy Auditor-Controller

cc: Board of Supervisors
Jeff Van Wagenen, County Executive Officer
Juan Perez, Chief Operating Officer
Don Kent, Chief Finance Officer
Grand Jury

MATTHEW JENNINGS
County of Riverside Treasurer - Tax Collector

Giovane Pizano
Assistant Treasurer



Melissa Johnson
Assistant Tax Collector

STATEMENT OF ASSETS HELD BY THE COUNTY TREASURER
As of December 31, 2025

ASSETS	COUNTY POOL		TOTAL
CASH			
Cash on Hand	\$	118,537.15	\$ 118,537.15
Cash Items To / From Bank(s)	\$	12,718,854.25	\$ 12,718,854.25
(1) Receivables	\$	221.89	\$ 221.89
(2) Demand Accounts	\$	396,379,691.50	\$ 396,379,691.50
Imprest Cash	\$	687,997.33	\$ 687,997.33
Treasury Suspense	\$	(485,346.90)	\$ (485,346.90)
Total Cash	\$	409,419,955.22	\$ 409,419,955.22
INVESTMENTS, Stated At Cost			
(3) Securities	\$	16,749,622,488.35	\$ 16,749,622,488.35
PAYABLE	\$	-	\$ -
IINT	\$	-	\$ -
Total Investments	\$	16,749,622,488.35	\$ 16,749,622,488.35
TOTAL ASSETS	\$	17,159,042,443.57	\$ 17,159,042,443.57

REFERENCES:

- (1) Memo #1 dated 1/20/26-Cashier Shortage-December 2025
- (2) Memo #2 dated 2/10/26-BMO State Warrant Account
- (3) Memo #3 dated 1/14/26-Northern Trust Custody- Out of Balance Explanation for Dec-25

Amy Villarreal, Supervising Accounting Technician

02/10/26
 Date

Flores, Kate

From: Brad Anderson <ba4612442@gmail.com>
Sent: Monday, April 13, 2026 3:35 AM
To: Clerk of the Board; District 4 Supervisor V. Manuel Perez
Subject: Public Comment - Riverside County Board of Supervisors meeting of April 14, 2026 (9:30AM) - AGENDA ITEM: 2.8

CAUTION: This email originated externally from the **Riverside County** email system. **DO NOT** click links or open attachments unless you recognize the sender and know the content is safe.

April 13, 2026

Riverside County Board of Supervisors (BoS)
County Administrative Center
First Floor Board Chambers
4080 Lemon St.
Riverside, CA. 92501
Attention: Acting Clerk of the Board

Re: Written testimony in regards to Agenda Item: 2.8. (AUDITOR-CONTROLLER, Statement of assets controlled by Riverside County Treasury/December 31, 2025)

Dear current BoS members,

Please review my written statement prior to the consideration of agenda Item: 2.8 (detailed: Consent Calendar Agenda topic).

It's critical that a true and accurate summary of collected dollars that are now described as Riverside County held financial assets are portrayed to residents and businesses as taken (dictated/mandated) "Govermental Rent - payments) for personal held assets (Private property/properties) of California State (RIVERSIDE COUNTY) residents and businesses.

The concept of private property ownership in Riverside County is nonsensical with how Riverside County Treasurer-Tax Collector has used it's authority to harm preceived private property owners. Riverside County officials have decided to select from desirable candidates (Riverside County residents) that financially have difficulty with Riverside County Treasurer set taxing methods on personal assets (properties).

Riverside County has used predatory practices in attempts to gain financial resources from Riverside County families through deceptive methods of failing to notify potential victims (property owners) of their (Riverside County officials) intention to defraud county residents (property owners).

Riverside County accounting processes (Treasurer-Tax Collector) puposely confuses property owners with details of paying county dictated taxes. Dictating county residents and businesses that can obtain special assistance through county programs have denied selected county residents with opportunities to have peace and enjoyment of their "assets (Private property) and a method of becoming current with imposed property taxes. County officials have drectly involved external interests (Private sector businesses) to "pray" on county residents (property owners) that have been deny access to Riverside

County administrative processes of avenues to become current with un-paid imposed property taxes. Personal safety of selected Individuals named by Riverside County Treasurer-Tax Collector could easily be recognized as an intentioned act (unprofessional and clearly unethical) of Riverside County officials to bully (Intimidate) people that clearly are unable to pay mandated property taxes in ONE LUMP SUM - let alone in smaller payments. Seniors and unemployed people will continue to suffer from Riverside Countys willingness to "pray" on county residents and businesses that have been long term community members.

Riverside County officials approach to REASSEST properties from selected Individuals that are unable to manage their assets because of Age/Health and or Finances can only be described as evilness. It's reasonable to consider that Riverside County un-housed (homelessness) individuals are drectly the result from Riverside County Treasurer-Tax Collector and other departments influences and actions of de-housing long-term property owners to reassert those taken private properties.

Please refrain from any futher reprisal actions against my private property or person for reporting this true and accurate summary of concerns and opinions.

Please be reminded of the importance of proper procedures for hydration. Of course having the convenience of tax-collected dollars provide for Bottled Water for the staff of the Riverside County Auditor-Controller department (currently B. Benoit elected position) is reasonable or "reasonably stated"?

Sincerely,

Brad Anderson | 37043 Ferber Dr. Rancho Mirage, CA. 92270

Cc:

BOARD RULES

Requests to Address Board on "Agenda" items:

You may request to be heard on a published agenda item. Requests to be heard must be submitted to the Clerk of the Board before the scheduled meeting time.

Requests to Address Board on items that are "NOT" on the Agenda:

Notwithstanding any other provisions of these rules, member of the public shall have the right to address the Board during the mid-morning "Oral Communications" segment of the published agenda. Said purpose for address must pertain to issues which are under the direct jurisdiction of the Board of Supervisors. YOUR TIME WILL BE LIMITED TO THREE (3) MINUTES. The Board may limit the public input on any item, based on the number of people requesting to speak and the business of the Board.

Power Point Presentations/Printed Material:

Speakers who intend to conduct a formalized Power Point presentation or provide printed material must notify the Clerk of the Board's Office by 12 noon on the Monday preceding the Tuesday Board meeting, ensuring that the Clerk's Office has sufficient copies of all printed materials and at least one (1) copy of the Power Point CD. Copies of printed material given to the Clerk (by Monday noon deadline) will be provided to each Supervisor. If you have the need to use the overhead "Elmo" projector at the Board meeting, please ensure your material is clear and with proper contrast, notifying the Clerk well ahead of the meeting, of your intent to use the Elmo. **Speakers are prohibited from bringing signs, placards, or posters into the hearing room.**

Individual Speaker Limits:

Individual speakers are limited to a maximum of three (3) minutes. The Board may limit the public input on any item, based on the number of people requesting to speak and the business of the Board. Please step up to the podium when the Chair calls your name and begin speaking immediately. Pull the microphone to your mouth so that the Board, audience, and audio recording system hear you clearly. Once you start speaking, the "green" podium light will light. The "yellow" light will come on when you have one (1) minute remaining. When you have 30 seconds remaining, the "yellow" light will begin flash, indicating you must quickly wrap up your comments. Your time is up when the "red" light flashes. The Chair adheres to a strict three (3) minutes per speaker. ***Note: If you intend to give your time to a "Group/Organized Presentation", please state so clearly at the very bottom of the reverse side of this form.***

Group/Organized Presentations:

Group/organized presentations with more than one (1) speaker will be limited to nine (9) minutes at the Chair's discretion. The organizer of the presentation will automatically receive the first three (3) minutes, with the remaining six (6) minutes relinquished by other speakers, as requested by them on a completed "Request to Speak" form, and clearly indicated at the front bottom of the form.

Addressing the Board & Acknowledgement by Chair:

The Chair will determine what order the speakers will address the Board and will call on all speakers in pairs. The first speaker should immediately step to the podium and begin addressing the Board. The second speaker should take up a position in one of the chamber aisles to quickly step up to the podium after the preceding speaker. This is to afford an efficient and timely Board meeting, giving all attendees the opportunity to make their case. Speakers are prohibited from making personal attacks, and/or using course, crude, profane or vulgar language while speaking to the Board members, staff, the public and/or meeting participants. Such behavior, at the discretion of the Board Chair may result in removal from the Board Chambers by Sheriff Deputies.