

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



ITEM: 3.4
(ID # 30352)

MEETING DATE:
Tuesday, April 28, 2026

FROM : AUDITOR CONTROLLER

SUBJECT: AUDITOR-CONTROLLER: Introduction of Ordinance No. 1008, an Ordinance of the County of Riverside Reaffirming the Authority of the Auditor-Controller through the Assurance and Advisory Services Performed by the Internal Audit Division, All Districts. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Introduce and waive further reading of, and adopt on successive weeks Ordinance No. 1008, an Ordinance of the County of Riverside reaffirming the authority of the Auditor-Controller through the assurance and advisory services performed by the Internal Audit Division.

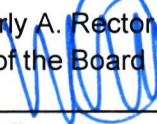
ACTION:Policy


Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 4/17/2026

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Washington, seconded by Supervisor Perez and duly carried, IT WAS ORDERED that the above matter is approved as recommended and that the above Ordinance is approved as introduced with a waiver of reading.

Ayes: Medina, Spiegel, Washington, Perez, and Gutierrez
Nays: None
Absent: None
Date: April 28, 2026
xc: Auditor, COB/AG

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
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

On March 24, 2026, the Board of Supervisors approved the initiation of an ordinance to formally reestablish and codify the authority of the Auditor-Controller to conduct audits of County departments, offices, boards, institutions, and districts whose funds are maintained in the County treasury. The proposed ordinance builds upon Board Resolution No. 83-338 and incorporates applicable provisions of the California Government Code, including Sections 26881, 26883, 26920, 25250, 26909, 29741 and 1236.

The ordinance establishes a comprehensive and modernized framework for the County's internal audit function by reaffirming the Auditor-Controller's authority to conduct financial, operational, compliance, and performance audits, while also recognizing expanded audit services such as continuous auditing, control self-assessments, and stakeholder-informed risk assessments.

In addition, the ordinance formally incorporates the Auditor-Controller's responsibility for administering the County's Fraud, Waste and Abuse (FWA) Prevention Program, originally established by the Board of Supervisors on August 11, 2009. The ordinance aligns the program with applicable state law, including California Government Code Section 53087.6, and reinforces whistleblower protections, investigative authority, and confidentiality requirements.

The ordinance further recognizes the Contract Auditing Unit, which is responsible for auditing County contracts with vendors providing goods and services to the County. This function enhances oversight of contractual compliance, fiscal accountability, and performance expectations, and supports the safeguarding of public funds.

A copy of the proposed ordinance is attached as Exhibit A. County Counsel has reviewed and approved the ordinance as to form.

Impact on Residents and Businesses

The ordinance strengthens the County's oversight framework by formally reaffirming the Auditor-Controller's audit authority. This action also strengthens oversight, accountability, and transparency in the use of public resources, which benefits County residents through improved stewardship of taxpayer funds.

ATTACHMENT A.

Ordinance No. 1008


Aaron Gettis, Chief Deputy County Counsel 4/21/2026

1 belonging to the county, or money received or disbursed by them under authority of law shall be audited
2 biennially.

3 (e) Pursuant to Government Code Section 26909, the accounts and records of
4 any special district that is not otherwise audited as required by that section shall be audited either by the
5 Auditor-Controller or by a certified public accountant or public accountant contracted for by the Auditor-
6 Controller.

7 (f) Pursuant to California Government Code section 29741, the Auditor-
8 Controller shall audit and allow or reject claims in lieu of, and with the same effect as, allowance or rejection
9 by the Board of Supervisors in the following cases:

10 (i) Expenditures authorized by purchase orders issued by the purchasing
11 agent or other authorized officer;

12 (ii) Expenditures authorized by contract, ordinance, resolution, or order
13 of the Board of Supervisors;

14 (iii) Expenditures for public aid or assistance authorized by statute and
15 ordered by the Board of Supervisors;

16 (iv) Expenditures for charges incurred by the County pursuant to Chapter
17 3 (commencing with Section 29600) of Division 3 of Title 3 of the Government Code; and

18 (v) Refunds of unearned business license, permit, or similar fees
19 authorized by the Board of Supervisors.

20 (g) Pursuant to Board Resolution No. 83-338, the revolving fund and fixed assets
21 of any officer accountable for such resources shall be audited upon transfer of such resources to a new
22 officer or as otherwise deemed appropriate by the Auditor-Controller.

23 (h) Pursuant to Board Resolution No. 83-338, the financial, operational, and
24 management elements of any County department, office, board, institution or function may be audited as
25 deemed necessary by the Auditor-Controller.

26 (i) The Auditor-Controller shall audit any areas of county operations specifically
27 requested by the Board of Supervisors to be audited.

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1 Section 3. AUTHORITY FOR UNRESTRICTED ACCESS TO CARRY OUT
2 RESPONSIBILITIES SET FORTH IN THIS ORDINANCE. The Auditor-Controller and the internal audit
3 staff shall have full, unrestricted access to any and all County records, physical properties and personnel
4 needed to carry out any audit engagement as authorized by Government Code 26883. All County employees
5 are requested to assist the Audit Division in fulfilling its roles and responsibilities.

6 Section 4. SCOPE OF AUDITS. Audit of entities specified in Section 2 above shall
7 include any single category or combination of categories of audit scope listed below, as determined by the
8 Auditor-Controller:

- 9 (a) Reliability and integrity of financial and operating information.
- 10 (b) Compliance with policies, plans, procedures, laws and regulations.
- 11 (c) Safeguarding of county assets.
- 12 (d) Economical and efficient use of county resources.
- 13 (e) Accomplishment of established objectives and goals for operations or progress.

14 Section 5. AUDIT STANDARDS. Pursuant to Government Code Section 1236, the
15 Auditor-Controller shall conduct a broad, comprehensive program of internal auditing in conformance with
16 the "Global Internal Audit Standards," issued by the Institute of Internal Auditors.

17 In addition to the "Standards" addressed above, the internal audit function will operate,
18 where appropriate, under the provisions of the Generally Accepted Auditing Standards published by the
19 American Institute of Certified Public Accountants and the provisions of the Standards for Audit of
20 Governmental Organizations, Programs, Activities and Functions published by the Comptroller General of
21 the United States.

22 Section 6. EXPANDED AUDIT FUNCTIONS. In addition to financial and compliance
23 audits, the Auditor-Controller is authorized to conduct expanded internal audit functions, including but not
24 limited to continuous auditing, control self-assessments, proactive risk assessment meetings with
25 stakeholders, operational audits, performance audits, and monitoring programs designed to evaluate and
26 strengthen the County's internal control environment, governance practices, and overall efficiency.

27 Section 7. FRAUD, WASTE AND ABUSE PREVENTION PROGRAM. The Auditor-
28 Controller shall administer the County's Fraud, Waste and Abuse (FWA) Prevention Program, originally

1 established by the Board of Supervisors on August 11, 2009 (Agenda Item 3.19). Pursuant to California
2 Assembly Bill 2001 and California Government Code Section 53087.6, the Auditor-Controller is authorized
3 to maintain a whistle-blower hotline to receive reports of fraud, waste, abuse or improper governmental
4 activity. Under Government Code Section 53087.6(a)(1), this includes receiving calls from persons with
5 information regarding such matters, and, under subdivision (e)(1), the Auditor-Controller “may conduct an
6 investigative audit of the matter.”

7 Administration of the FWA Prevention Program shall be conducted consistent with Board
8 of Supervisors Policy C-35 (Standards of Ethical Conduct to Address Fraud, Waste and Abuse), which
9 establishes Countywide ethical standards, reporting obligations, and full cooperation by County employees
10 and officers in investigations of alleged fraud, waste, or abuse is expected.

11 Accordingly, pursuant to Government Code section 53087.6, the Auditor-Controller or its
12 designee, is authorized to conduct investigative audits of reported fraud, waste, abuse, or improper
13 governmental activity. Through this ordinance, subject to applicable law, the Auditor-Controller is granted
14 authority to access the information necessary to carry out such investigative audits. Confidentiality
15 protections apply, including that the identity of the person making the disclosure and the subject employees
16 or contractors shall be kept confidential except as permitted in Government Code Section 53087.6(e)(2)–
17 (3).

18 The objectives of the FWA Program are to eliminate or mitigate fraud, waste and abuse, to
19 safeguard County resources, and to promote integrity, accountability and transparency in County
20 operations. Reporting incidents, investigative conclusions and recommended remedial actions shall be done
21 in accordance with the County’s FWA program procedures and consistent with applicable law.

22 Section 8. CONTRACT AUDITING UNIT. Pursuant to Board Resolution No. 2026-
23 027, the Auditor-Controller’s Office Contract Auditing Unit is responsible for auditing County contracts
24 with vendors providing goods and services to the County, and services provided on behalf of the County.
25 The purpose of the unit is to ensure compliance with contract terms, fiscal accountability, and effective
26 performance. The Auditor-Controller and staff engaged in contract auditing shall have authority to access
27 records, financial data, and information relevant to the administration of County contracts.

1 Section 9. ACKNOWLEDGEMENT OF THE AUDIT COMMITTEE BYLAWS. The
2 Board of Supervisors of the County of Riverside formally acknowledges the Audit Committee Bylaws as
3 the governing document that defines the purpose, authority, and responsibilities of the Audit Committee.
4 The Bylaws affirms the County’s commitment to transparency, accountability, and sound financial
5 oversight. Through this acknowledgement, the Board recognizes that the Audit Committee plays a vital role
6 in the County’s overall governance and risk management process. By overseeing the results of internal
7 audits of county operations, external financial audits, and results of other government agencies audits, the
8 Committee helps safeguard public resources and maintain public trust.

9 Section 10. SEVERABILITY. If any provision of this ordinance or the application
10 thereof to any person or circumstance is held invalid, such invalidity shall not affect the other provisions or
11 applications which can be given effect without the invalid provision or application, and to this end the
12 provisions of this ordinance are declared to be severable.

13 Section 11. RESPONSES AND DISTRIBUTION OF AUDIT REPORTS. Audit
14 findings and recommendations shall be provided to the head of the audited entity, who shall respond in
15 writing within 30 calendar days. Audit reports shall be distributed to the Board of Supervisors, the Executive
16 Office, the Grand Jury and, in instances of fraud, to the District Attorney, except where restricted by statute
17 or as otherwise required by law.

18 Section 12. COORDINATION. The Auditor-Controller shall coordinate, where
19 appropriate, with the County Executive Office and other oversight bodies to avoid duplication and ensure
20 efficient use of resources in carrying out audit and monitoring responsibilities.

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Riverside County Board of Supervisors
Request to Speak

Submit request to the Clerk of the Board (right of podium), individual speakers are limited to a maximum of three (3) minutes, subject to Board Rules listed on the reverse side of this form. 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.

SPEAKER'S NAME: Veronica Langworthy

Address: _____

City: Wildomar Zip: _____

Phone #: 951-704-4210

Date: April 28, 2026 Agenda # 3.4

PLEASE STATE YOUR POSITION BELOW:

Position on "Regular" (non-appealed) Agenda Item: Question

_____ Support _____ ^{audit} Oppose _____ Neutral

Note: Where are the 1 Committee Bylaws that
If you are here for an agenda item that is filed for "Appeal", please state separately your position on the appeal below:

are referenced in the Ordinance
_____ Support _____ Oppose _____ Neutral found for Review

I give my 3 minutes to: _____

Do you need a Spanish translator? Yes _____ No _____

(Revised: 2/20/2026)

prior to approval (sect. 9. page 5)

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 coarse, 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.