

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



ITEM: 2.9
(ID # 30687)

MEETING DATE:
Tuesday, June 23, 2026

FROM : AUDITOR CONTROLLER

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2026-028: Riverside County Office of Economic Development, The Edward-Dean Museum and Gardens Audit, [District: All]; [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2026-028: Riverside County Office of Economic Development, The Edward-Dean Museum and Gardens Audit


ACTION:Consent


Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 6/11/2026

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Perez, 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: June 23, 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 audited the Riverside County Office of Economic Development, The Edward-Dean Museum and Gardens. This audit was conducted to provide management and the Board of Supervisors with an independent assessment of internal controls over procurement compliance.

Based on the results of our audit, we determined that internal controls over procurement compliance are functioning as designed to help the Edward-Dean Museum 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 Residents 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 2026-028: Riverside County Office of Economic Development, The Edward-Dean Museum and Gardens 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

2026-028

**Riverside County Office of Economic Development,
The Edward-Dean Museum and Gardens Audit**

June 23, 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



June 23, 2026

Suzanne Holland
Director

Riverside County Office of Economic Development, The Edward-Dean Museum and Gardens
3403 Tenth Street, Suite 400
Riverside, CA 92501

**Subject: Internal Audit Report 2026-028: Riverside County Office of Economic Development,
The Edward-Dean Museum and Gardens Audit**

Dear Ms. Holland:

In accordance with Board of Supervisors Resolution 83-338, we audited the Riverside County Office of Economic Development, The Edward-Dean Museum and Gardens to provide management and the Board of Supervisors with an independent assessment of internal controls over procurement compliance.

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 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 internal controls.

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



Internal Audit Report 2026-028: Riverside County Office of Economic Development, The Edward-Dean Museum and Gardens Audit

Since the audit resulted in no findings or recommendations, 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
Jeff A. Van Wagenen, Jr., County Executive Officer
Juan Perez, Chief Operating Officer
Don Kent, Chief Finance Officer
Charissa Leach, Assistant County Executive Officer
Grand Jury



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Executive Summary

Overview

The Edward-Dean Museum and Gardens (Edward-Dean Museum) was founded in 1958 in Cherry Valley by Edward Eberle and Dean Stout and showcases a collection of 16th to 19th century Asian and European furnishings and decorative arts. The Edward-Dean Museum hosts numerous weddings, receptions, banquets, retirements, concerts, and other special events.

The Edward-Dean Museum has an adopted budget of \$3.2 million for fiscal year 2025-26 and zero adopted positions. *County of Riverside, Fiscal Year 2025-26 Adopted Budget Volume I, 282-290.*

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 procurement compliance. 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 March 5, 2026, through May 4, 2026, for operations from July 1, 2024, through April 20, 2026. Using a risk-based approach, our scope included the following:

- Procurement Compliance

AUDIT HIGHLIGHTS

- The department adheres to its policies and procedures over procurement compliance.



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Audit Conclusion

Based on the results of our audit, we determined that internal controls over procurement compliance are functioning as designed to help the Edward-Dean Museum achieve its business process objectives. Reasonable assurance recognizes internal controls have inherent limitations, including cost, mistakes, and intentional efforts to bypass internal controls.



Procurement Compliance

Background

Procurement compliance is essential to promoting transparency, fairness, accountability, and effective stewardship of public resources. Procurement activities involve the acquisition of goods and services necessary to support department operations and services, including supplier selection, contract awarding, invoice review, service verification, and payment processing. Effective procurement practices help ensure purchases are conducted in accordance with County policies and procedures, suppliers are selected through fair and competitive processes when applicable, and contracted goods and services are received as agreed upon.

The Riverside County *Purchasing Policy Manual* (February 14, 2025), defines a contract as “an agreement or purchase order for the purchase or disposal of commodities or services.” The *Purchasing Policy Manual* further states that “purchase contracts shall be entered into only after it has been determined that prices to be paid are reasonable considering all of the circumstances pertaining to the particular purchase under consideration.” Additionally, “price reasonableness can be established through competition sufficient to ensure an adequate market test or supported by an appropriate cost analysis.” County procurement requirements also establish expectations related to supplier qualification, bidding practices, contract terms and conditions, invoice review and approval, and monitoring of contractor performance.

To support museum operations, special events, and ongoing services, the department procures goods and services from external suppliers and contractors. Procurement-related activities may include supplier solicitation and evaluation, contract administration, invoice processing, service verification, and monitoring of contracted services to help ensure compliance with County requirements and contractual terms and conditions.

Objective

To verify the existence and adequacy of internal controls over Edward-Dean Museum’s procurement compliance processes.

Audit Methodology

To accomplish these objectives, we:

- Obtained and reviewed relevant procurement policies and procedures, including the Riverside County *Purchasing Policy Manual* and the department’s *AP Approval Worksheet Procedures* and *Vouchering Procedures*.



Internal Audit Report 2026-028: Riverside County Office of Economic Development, The Edward-Dean Museum and Gardens Audit

- Conducted interviews with key personnel to obtain an understanding of the department's procurement compliance processes, including supplier selection, contract awarding, invoice review, service verification, payment processing, and conflict-of-interest requirements.
- Reviewed procurement roles and responsibilities to assess segregation of duties and determine whether incompatible functions were appropriately separated.
- Inquired whether staff involved in procurement activities received training related to procurement requirements, ethical standards, and conflict-of-interest expectations.
- Obtained and reviewed conflict-of-interest disclosures, recusal procedures, and related documentation for personnel involved in procurement activities to assess whether disclosures were documented, reviewed, and addressed in accordance with department requirements.
- Obtained a listing of active contracts during the audit review period and selected a sample for testing to determine whether contracts contained required terms and conditions and evidence of appropriate review and approval.
- Reviewed procurement and bidding documentation for selected supplier contracts to assess compliance with County procurement requirements and competitive bidding practices.
- Obtained a listing of vouchers associated with the selected supplier contracts and selected a sample for testing to verify invoice amounts agreed to contract terms, invoices were properly supported and approved, purchase orders were appropriately matched, and invoiced goods or services complied with contractual requirements.
- Assessed whether contracted services were adequately monitored and documented by department personnel to ensure services were performed in accordance with contract requirements.
- Compared selected supplier information against department employee information to identify potential conflicts of interest or undisclosed relationships.

Finding: None Noted

Based on the results of our audit, we determined that internal controls over procurement compliance provide reasonable assurance that the department's objectives 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.