

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



**FROM :** AUDITOR CONTROLLER

**SUBMITTAL DATE:**

October 6, 2016

**SUBJECT:** Internal Audit Report 2016-025: Riverside University Health System - Behavioral Health, Change of Department Head [District: All]; [\$0]

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. Receive and file Internal Audit Report 2016-025: Riverside University Health System - Behavioral Health, Change of Department Head

**Consent**

*Paul Angulo*

Paul Angulo, Director of Auditor Controller 10/7/2016

**BACKGROUND:**

**Summary**

We have completed an audit of the Riverside University Health System - Behavioral Health, Change of Department Head to provide independent, objective, and reliable assessments of internal controls to the Board of Supervisors and management in accordance with Board of Supervisors Resolution 83-338. This audit was conducted to ensure accountability over the transfer of revolving funds and capital assets from the predecessor to the new appointed department head.

<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>NET COUNTY COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>SOURCE OF FUNDS:</b>			<b>Budget Adjustment:</b>	No
			<b>For Fiscal Year:</b>	N/A

**C.E.O. RECOMMENDATION:**

**BACKGROUND:**

**Summary (continued)**

Based upon the results of our audit, we determined the capital assets and revolving funds were transferred to the new director of Riverside University Health System - Behavioral Health in a timely manner and adequate internal controls are in place over the transfer of capital assets and revolving funds.

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**Impact on Residents and Businesses**

Provide an assessment of internal controls over the audited areas.

**Additional Fiscal Information**

Not applicable

**ATTACHMENT A.**

Riverside County Auditor-Controller's Office Internal Audit Report 2016-025: Riverside University Health System - Behavioral Health, Change of Department Head