

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



Item
2.8

SUBMITTAL DATE:
October 18, 2016

FROM : AUDITOR CONTROLLER:

SUBJECT: Internal Audit Report 2016-027: Riverside County Office on Aging, Change of Department Head, [District: All]; [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2016-027: Riverside County Office on Aging, Change of Department Head

Consent

Paul Angulo

Paul Angulo, Director of Auditor Controller 10/19/2016

BACKGROUND:

Summary

We have completed an audit of Riverside County Office on Aging, 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. The audit was conducted to ensure accountability over the transfer of capital assets and revolving funds from the predecessor to the newly appointed department head.

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 (continued)

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

The audit covered the period January 7 through May 31, 2016. Based upon the results of our audit, we determined capital assets and revolving funds were transferred to the new director of Riverside County Office on Aging in a timely manner. However, we identified opportunities for improvement of internal controls relating to revolving funds.

Impact on Residents and Businesses

Provide an assessment of internal controls over the audited areas.

SUPPLEMENTAL:

Additional Fiscal Information

Not Applicable

ATTACHMENT A.

Riverside County Auditor-Controller's Office - Internal Audit Report 2016-027: Riverside County Office on Aging, Change of Department Head