

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



**ITEM**  
2.13  
(ID # 3289)

**MEETING DATE:**

Tuesday, January 24, 2017

**FROM :** AUDITOR CONTROLLER:

**SUBJECT:** AUDITOR-CONTROLLER: Internal Audit Report 2017-323: Riverside County UNIVERSITY OF CALIFORNIA COOPERATIVE EXTENSION, Follow-up, [District: All]; [\$0]

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

1. Receive and file Internal Audit Report 2017-323: Riverside County University of California Cooperative Extension, Follow-up

**ACTION: Consent**

  
Paul Angulo, Director of Auditor Controller 1/5/2017

**BACKGROUND:**

**Summary**

We have completed a Follow-up Audit of Riverside County University of California Cooperative Extension. Our audit was limited to reviewing action taken as of September 14, 2016, to correct the finding noted in our original audit report 2014-017 dated August 21, 2014.

The original audit report contained one finding, which required corrective action and was reviewed as part of this audit. For an in-depth understanding of the original audit, please refer to Internal Audit Report 2014-017 at [www.auditorcontroller.org/Divisions/InternalAudit/InternalAuditReports](http://www.auditorcontroller.org/Divisions/InternalAudit/InternalAuditReports). This follow-up audit found that the one finding was corrected.

<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: N/A</b>			<b>Budget Adjustment: No</b>	
			<b>For Fiscal Year: N/A</b>	

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

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

**Impact on Residents and Businesses**

Provide an assessment of internal controls over the audited areas.

**SUPPLEMENTAL:**

**Additional Fiscal Information**

Not applicable

**ATTACHMENT A.**

Internal Audit Report 2017-323: Riverside County University of California Cooperative  
Extension, Follow-up