

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



Item 2.6

SUBMITTAL DATE:
October 18, 2016

FROM : AUDITOR CONTROLLER:

SUBJECT: Internal Audit Report 2016-004: Riverside County Department of Child Support Services, Countywide Purchase Order Process [District: All]; [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2016-004: Riverside County Department of Child Support Services, Countywide Purchase Order Process

Consent

Paul Angulo

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

BACKGROUND:

Summary

We have completed an audit of the Riverside County Department of Child Support Services to provide management and the Board of Supervisors with an independent assessment of internal controls over the purchase order process. We conducted the audit from May 25, 2016 through June 23, 2016 for operations from July 1, 2013 through April 30, 2016.

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:			Budget Adjustment:	No
			For Fiscal Year:	N/A

C.E.O. RECOMMENDATION: APPROVE

BACKGROUND:

Summary (continued)

Based upon our audit, we identified opportunities for improvement of internal controls relating to the purchase order process. We determined Riverside County Department of

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Child Support Services internal controls over the purchase order process did not provide reasonable assurance that its 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.

We will follow-up to determine if actions were taken to correct the findings noted.

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 2016-004: Riverside County Department of Child Support Services, Countywide Purchase Order Process