

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



**ITEM**  
2.1  
(ID # 3262)

**MEETING DATE:**

Tuesday, January 24, 2017

**FROM :** AUDITOR CONTROLLER:

**SUBJECT:** AUDITOR-CONTROLLER: Internal Audit Report 2016-002: Riverside County DEPARTMENT OF WASTE RESOURCES, Countywide Vendor Discount Audit, [District: All]; [\$0]

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

1. Receive and file Internal Audit Report 2016-002: Riverside County Department of Waste Resources, Countywide Vendor Discount Audit

**ACTION: Consent**

  
Paul Angulo, Director of Auditor Controller 12/19/2016

**BACKGROUND:**

**Summary**

We have completed a countywide audit to provide management and the Board of Supervisors with an independent assessment of internal controls over vendor discounts. This report assesses the Riverside County Department of Waste Resources internal controls over the accounts payable process as it relates specifically to vendor discounts. We conducted the audit from February 26, 2016, through June 9, 2016 for vouchers paid during the period of July 1, 2013, through December 31, 2015.

Based upon the results of our audit, we identified opportunities for improvement of internal controls over the accounts payable process as it relates specifically to vendor discounts. Riverside County Department of Waste Resources internal control over vendor discounts does not provide reasonable assurance that its objectives relating to this area will be achieved. Reasonable assurance recognizes internal controls have inherent limitations, including cost, mistakes, and intentional efforts to bypass internal controls.

<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

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<b>SOURCE OF FUNDS:</b> N/A	<b>Budget Adjustment:</b> No
	<b>For Fiscal Year:</b> n/a

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

**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 2016-002: Riverside County Department of Waste Resources, Countywide Vendor Discount Audit