

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



ITEM
2.2
(ID # 3263)

MEETING DATE:

Tuesday, January 24, 2017

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2016-004: Riverside County DEPARTMENT OF ENVIRONMENTAL HEALTH, 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 Environmental Health, Countywide Purchase Order Process

ACTION: Consent


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

BACKGROUND:

Summary

We have completed an audit of the Riverside County Department of Environmental Health 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 24, 2016, through June 22, 2016, for operations from July 1, 2013, through April 30, 2016.

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

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	

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	For Fiscal Year: N/A
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C.E.O. RECOMMENDATION: [CEO use]

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 Internal Audit Report 2016-004: Riverside County Department of Environmental Health, Countywide Purchase Order Process