

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



ITEM
2.3
(ID # 3264)

MEETING DATE:

Tuesday, January 24, 2017

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2016-004: Riverside County EXECUTIVE OFFICE, 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 Executive Office, Countywide Purchase Order Process

ACTION: Consent



Paul Angulo, Director of Auditor Controller 12/16/2016

BACKGROUND:

Summary

We have completed an audit of the Riverside County Executive Office 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 18, 2016, through June 23, 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 timely processing and type coding of purchase orders. We determined that the internal controls over these areas did not provide reasonable assurance that its objectives related to these areas 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

N/A

ATTACHMENT A.

Riverside County Auditor-Controller Internal Audit Report 2016-004: Riverside County Executive Office, Countywide Purchase Order Process