

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



FROM : AUDITOR CONTROLLER

SUBMITTAL DATE:

October 6, 2016

SUBJECT: Internal Audit Report 2016-001 - Community Action, Contract Amendments & Competitive Bidding [District: All]; [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2016-001: Riverside County Community Action Partnership, Countywide Contract Amendments and Competitive Bidding

Consent

Paul Angulo

Paul Angulo, Director of Auditor Controller 10/6/2016

BACKGROUND:

Summary

We have completed a countywide audit to provide management and the Board of Supervisors with an independent assessment of internal controls over contract amendments and competitive bidding process. This report assesses the Riverside County Community Action Partnership internal controls over the contract amendments and competitive bidding process. We conducted the audit from October 7, 2015 through March 23, 2016 for active contracts during the period July 1, 2013 through August 31, 2015.

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	
			For Fiscal Year:	N/A

C.E.O. RECOMMENDATION: [CEO use]

BACKGROUND:

Summary (continued)

Based upon the results of our audit, we determined the Riverside County Community Action Partnership internal controls over contract amendments and competitive bidding provide reasonable assurance that its objectives relating to this area will be achieved. Reasonable

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assurance recognizes internal controls have inherent limitations, including cost, mistakes, and intentional efforts to bypass internal controls.

Impact on Residents and Businesses

Provide an assessment of internal controls over the audited areas.

ATTACHMENT A.

A: Riverside County Auditor-Controller's Office – Internal Audit Report 2016-001: Riverside County Community Action Partnership, Countywide Contract Amendments and Competitive Bidding.