

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



ITEM
2.8
(ID # 8698)

MEETING DATE:

Tuesday, January 8, 2019

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2019-101: Verification of "Statement of Assets held by the County Treasurer" as of September 30, 2018, Districts: All. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2019-101: Verification of "Statement of Assets held by the County Treasurer" as of September 30, 2018

ACTION: Consent


Paul A. Angulo, County Auditor-Controller 12/20/2018

MINUTES OF THE BOARD OF SUPERVISORS

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

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
NET COUNTY COST	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
SOURCE OF FUNDS: N/A			Budget Adjustment: No	
			For Fiscal Year: N/A	

C.E.O. RECOMMENDATION: Approve

BACKGROUND:

Summary

Pursuant to Government Codes 26920(a) and 26922, the Riverside County Auditor-Controller has completed the required review of the accompanying "Statement of Assets held by the County Treasurer" as of September 30, 2018, prepared by the Riverside County Treasurer-Tax Collector. The purpose of the review was to determine whether cash and investments as shown on the "Statement of Assets held by the County Treasurer" as of September 30, 2018, were reasonably stated.

Our review included the following procedures: counting cash in the Riverside County Treasury, confirming cash and investments held on behalf of the Treasurer Tax Collector, and verifying the records of the Treasurer Tax Collector and Auditor-Controller are reconciled for cash and investment accounts. Based on our review, the amounts shown on the "Statement of Assets held by the County Treasurer" September 30, 2018, are reasonably stated.

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 2019-101: Verification of "Statement of Assets held by the County Treasurer" as of September 30, 2018


 Stephanie Perini, Principal Management Analyst 12/26/2018