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May 16, 2008

Mr. Robert Miller
Director of Animal Services
5950 Wilderness Ave
Riverside, CA 92504

Subject: Internal Auditor's Report #2008-305 Department of Animal Services Follow-Up Audit

Dear Mr. Miller:

We have completed a second follow-up audit of the Department of Animal Services. Our audit was limited to reviewing actions taken, as of May 5, 2008, to implement the recommendations in our original Auditor's Report #2003-018, dated January 15, 2004, which remained open after issuance of our follow-up audit, Auditor's Report #2007-311, dated September 14, 2007.

We conducted our audit in accordance with auditing standards established by the Institute of Internal Auditors. These standards require that we plan and perform the audit to provide sufficient, competent, and relevant evidence to achieve the audit objectives. We believe the review provides a reasonable basis for our conclusions.

The original audit report contained four recommendations, three of which were corrected and reported in our first follow-up report. One recommendation required corrective action, and therefore, was reviewed as part of this audit. For an in-depth understanding of the original audit and the follow-up audit, please refer to Internal Auditor's Reports #2003-018 and #2007-311, respectively.

This follow-up audit found that the one remaining recommendation was fully implemented.

Following are the details on the current status of the finding and recommendation identified in the original audit.

INTERNAL AUDITOR'S REPORT #2003-018

Revolving Fund

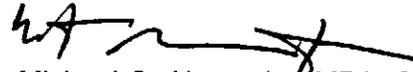
Finding 1: Periodic cash counts of revolving funds were not performed. Our testing revealed surprise cash counts were not performed on the established change funds at the Riverside and Indio Shelters. The absence of this control increases the potential risk of abuse.

Recommendation 1: Periodic cash counts of all changes funds, and the recently established Riverside Shelter petty cash fund, should be performed by a management representative at least quarterly, and signed documentation maintained in department files.

Current Status: **Fully Implemented.** Animal Services has performed independent periodic cash counts of the four revolving funds maintained at the Riverside, Indio, Thousand Palms and Blythe locations. Documentation of these cash counts were properly maintained in the department's files.

We appreciate the cooperation and assistance extended to us by Riverside County Animal Services management and staff during the audit. Their assistance contributed significantly to the successful completion of the audit.

ROBERT E. BYRD, CGFM
Auditor-Controller



By: Michael G. Alexander, MBA, CIA
Deputy Auditor Controller

cc: Board of Supervisors
County Counsel
Executive Office
Grand Jury