

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



**ITEM: 2.8
(ID # 20498)**

MEETING DATE:
Tuesday, November 29, 2022

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2023-304: Riverside County Treasurer-Tax Collector Follow-up Audit

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2023-304: Riverside County Treasurer-Tax Collector, Follow-up Audit

ACTION:Consent

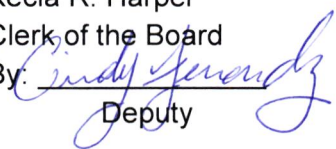

Paul A. Angulo, County Auditor-Controller 11/7/2022

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Spiegel, seconded by Supervisor Washington and duly carried by unanimous vote, IT WAS ORDERED that the above matter is received and filed as recommended.

Ayes: Jeffries, Spiegel, Washington, Hewitt, and Perez
Nays: None
Absent: None
Date: November 29, 2022
xc: Auditor

Kecia R. Harper
Clerk of the Board

By: 
Deputy

**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

We completed a follow-up audit of the Riverside County Treasurer-Tax Collector. Our audit was limited to reviewing actions taken as of May 31, 2022, to correct findings noted in our original audit report 2021-014 dated April 20, 2021. The original audit report contained one recommendation, which required implementation to help correct the reported finding.

Based on the results of our audit, we found that of the one recommendation:

- The one recommendation was implemented.

For an in-depth understanding of the original audit, please refer to the Internal Audit 2021-014 at www.auditorcontroller.org/Divisions/AuditsandSpecializedAccounting/InternalAuditReports.

Impact on Citizens and Businesses

Provide an assessment of internal controls over the audited areas.

SUPPLEMENTAL:

Additional Fiscal Information

Not applicable

ATTACHMENTS:

A: Riverside County Auditor-Controller - Internal Audit Report 2023-304: Riverside County Treasurer-Tax Collector, Follow-up Audit.

Internal Audit Report 2023-304

**Riverside County Treasurer-Tax Collector
Follow Up Audit**

Report Date: November 29, 2022



**Office of Paul Angulo, CPA, MA
Riverside County Auditor-Controller
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AO | AUDITOR
CONTROLLER
COUNTY OF RIVERSIDE

Paul Angulo, CPA, MA
Riverside County Auditor-Controller

Tanya S. Harris, DPA, CPA
Assistant Auditor-Controller

November 29, 2022

Matthew Jennings
Treasurer-Tax Collector
Riverside County Treasurer-Tax Collector
4080 Lemon Street, 4th Floor
Riverside, CA 92501 - 3660

**Subject: Internal Audit Report 2023-304: Riverside County Treasurer-Tax Collector
Follow-up Audit**

Dear Mr. Jennings:

We completed the follow-up audit of Riverside County Treasurer-Tax Collector. Our audit was limited to reviewing actions taken as of May 31, 2022, to help correct the findings noted in our original audit report 2021-014 dated April 20, 2021.

We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing. These standards require that we plan and perform the audit to obtain reasonable assurance that our objective, as described in the preceding paragraph, is achieved. Additionally, the standards require that we conduct the audit to provide sufficient, reliable, and relevant evidence to achieve the audit objectives. We believe the audit provides a reasonable basis for our conclusion.

The original audit report contained one recommendation, which required implementation to help correct the reported finding. Based on the results of our audit, we found that the recommendation was implemented.

Internal Audit Report 2023-304: Riverside County Treasurer-Tax Collector, Follow-up Audit

Summary of the conditions from the original audit and the results of our review on the status of the implementation of the recommendations are provided in this report. For an in-depth understanding of the original audit, please refer to Internal Audit Report 2021-014 at www.auditorcontroller.org/Divisions/AuditsandSpecializedAccounting/InternalAuditReports.

Paul Angulo, CPA, MA
Riverside County Auditor-Controller



By: René Casillas, CPA, CRMA
Deputy Auditor-Controller

cc: Board of Supervisors
Jeff A. Van Wagenen, County Executive Officer
Dave Rogers, Chief Administrative Officer
Grand Jury

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Capital Assets

Finding 1: Capital Assets Oversight

The department is not properly tracking capital assets. Out of 22 assets tested, we identified the following:

- One asset was not at the location reported by department.
- Two assets were not disposed of timely.

Standard Practice Manual 513, *Asset Tags*, states, "In the event an asset is to be moved from one location to another, or from one department to another, a Form AM-6, *Capital Asset Transfer*, must be completed. Once the asset has been moved, the location change must be noted in the PeopleSoft Asset Management module." Further, Standard Practice Manual 514, *Disposal of Capital Assets*, states, "Completed AM-7 Form, *Capital Asset Disposition* must be submitted to the ACO with all supporting documentation, as soon as possible." When not accounted for or properly identified in the PeopleSoft Asset Management Module, an over or understatement of county capital assets occurs.

Recommendation 1

Ensure capital assets are properly tracked and disposed of in accordance with Standard Practice Manual 513, *Capital Assets*, and Standard Practice Manual 514, *Disposal of Capital Assets*, respectively.

Current Status 1: Implemented