



**COUNTY OF RIVERSIDE
OFFICE OF THE
AUDITOR-CONTROLLER**

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ACC | AUDITOR
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COUNTY OF RIVERSIDE

**Paul Angulo, CPA, CGMA, MA
AUDITOR-CONTROLLER**

April 8, 2015

Honorable Harold W. Hopp
Presiding Judge
Superior Court of California, County of Riverside
4050 Main Street
Riverside, CA. 92501

Reference: Response to 2014-2015 Grand Jury Report: Riverside County Information
Technology – Internal Audit Report

Dear Judge Hopp:

Pursuant to California Penal Code Section 933 et seq., please find enclosed the response of the Riverside County Auditor-Controller's Office to the above-entitled Grand Jury Report within the designated 90-day period.

The Riverside County Auditor-Controller's Office concurs with the Grand Jury's Finding 4
Distribution of Audit Reports

Respectfully,

Paul Angulo
Auditor-Controller

cc: Riverside Grand Jury ✓
Riverside County Clerk-Recorder

Findings:

Distribution of Audit Reports

4. The Grand Jury has not received Internal Audit Reports from the Auditor-Controller in several years.

BOS Resolution No. 83-338 III D states in part:

...Audit reports, except for request audits, shall be addressed to the head of the entity audited, with copies to the Board of Supervisors, Administrative Officer, District Attorney, and the Grand Jury. For requested audits, the report will be addressed to the proper authority requesting the audit (unless a different addressee is desired by the requester), with copies to the Board of Supervisors, Administrative Officer, District Attorney, and Grand Jury...

Response:

Respondent agrees with the Grand Jury Finding 4.

The Riverside County Auditor-Controller is committed to the responsible reporting of audits conducted and has in the past provided copies to the Grand Jury. Due to turnover of personnel in the Chief Internal Auditor position, the discontinuance of printing final bound copies of audit reports, and the posting of audit reports on the Auditor-Controller's website the requirement was not enforced. The post audit procedures have been revised to ensure the proper distribution of Internal Audit Reports. Internal Audit staff will provide a copy of each audit report to the Grand Jury after the Board of Supervisors have taken action to receive and file.

Recommendations:

Distribution of Audit Reports

4. In accordance to BOS Resolution No. 83-338 III D, the Auditor-Controller shall provide copies of all Internal Audit Reports to the Grand Jury.

Response to recommendation:

The Riverside County Auditor-Controller Internal Audit Division will provide the Grand Jury a copy of Internal Audit Reports upon the Board of Supervisors acceptance of the Receive and File Form 11.