



COUNTY OF RIVERSIDE
OFFICE OF THE
AUDITOR-CONTROLLER

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FILE
AO | **AUDITOR**
CONTROLLER
COUNTY OF RIVERSIDE

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July 21, 2014

Honorable Mark A. Cope, Presiding Judge
Superior Court of California, County of Riverside
2013-2014 Riverside County Grand Jury
4050 Main Street
Riverside, CA 92501

Re: 2013-2014 Grand Jury Report: Political Reform and the Riverside County Board of Supervisors

Dear Judge Cope:

Pursuant to California Penal Code Section 933 (c), the Office of the Riverside County Auditor-Controller respectfully submits its response to Grand Jury Recommendation 9 that pertains to matters under the control of the Office of the Riverside County Auditor-Controller. However, the nature and context of the Grand Jury's Findings 1 through 15 relate to matters under the control of other County of Riverside offices, agencies, and departments. Therefore, the Office of the Riverside County Auditor-Controller defers responses to Grand Jury Findings 1 through 15 to those entities.

Grand Jury Recommendation 9:

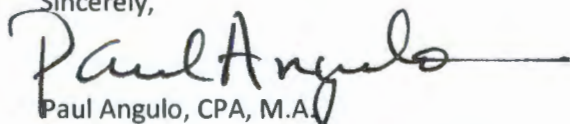
The Riverside County Office of the Auditor-Controller shall audit these funds to determine if there have been any violations of fund controls and expenditures, including regulations for encumbering prior-year funds and carryover into future years.

County Auditor-Controller Response to Recommendation 9: The recommendation has not yet been implemented, but will be implemented in the future.

The Community Improvement Designation (CID) fund is included in the FY 2014-15 Audit Plan. The Office of the Riverside County Auditor-Controller's Internal Audit Division (Internal Audit Division) will immediately begin the engagement when Internal Audit Division staff becomes available from their current audit assignments.

In addition, certain expenditure and control elements of the CID fund were included in the Internal Audit Division's audit of the Clerk of the Board (Audit No. 2014-011), which address, in part, Grand Jury Recommendation 9.

Sincerely,


Paul Angulo, CPA, M.A.
Riverside County Auditor-Controller