



## Summary Report On Fiscal Year 2015/16 Workplan

Internal Audit Division

Governmental Affairs Committee

October 5, 2016

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## Internal Audit Services

### Performance Audits

Supports Riverside 2.0 Strategic Plan

- *Enhanced Customer Service*

- *Reduce Taxpayer Liability & Reduce Costs Wherever Possible*

- Economy and Efficiency Review – reduce costs, increase revenue, improve quality of services provided to citizens.
- Program Review – goals and objectives achieved; adequate internal controls; compliance to laws, regulations, policies/procedures; terms of agreements.



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## Internal Audit Services

### Assurance & Consulting

- Support CMO *Annual External Performance & Financial Expenditure Audit Program*
- Advise management on operational risks & internal controls
- Provide advice on process re-engineering, new services, new or existing systems, risk mitigation strategies
- Provide tools - benchmarking studies; best practices; internal control self-assessments methods
- Provide training related to internal controls, risk and fraud
- Participate on joint audit projects (RPU, external auditors)



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## Internal Audit Services

### Monitoring

- Administration of Citywide Admin Manual
- “high risk” activities – grants, p-card usage and policy compliance
- Fraud, Waste & Abuse HOTLINE Administration
- Administration of audit findings & recommendations (internal and external audits)
- Administration of Performance Measurement & Reporting Program; data integrity



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## INTERNAL AUDIT FY 2015/16

### 5 PERFORMANCE AUDITS ISSUED

Public Works –  
Wastewater  
Collection  
System

Finance –  
Business  
License Tax

IT - Inventory  
Asset  
Management

Park & Rec -  
Fairmount  
Golf Course  
Operations

C&ED - Code  
Enforcement  
Operations



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## INTERNAL AUDIT FY 2015/16

### 3 ASSURANCE/CONSULTING ENGAGEMENTS

Library –  
Financial  
Transactions

Library –  
Active  
Contract  
Agreements

Library –  
Donations,  
Trusts, Gift  
Fund



### MONITORING

1. Administrative Manual Policy Updates
  - Out of 96 policies, 46 (or 48%) identified as outdated
  - 41% updated as of June 30, 2016
2. Monthly procurement card review/report



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## INTERNAL AUDIT FY 2015/16

### 3 EXTERNAL PERFORMANCE AUDITS & FINANCIAL EXPENDITURE REVIEWS COMPLETED



Riverside Public Utilities



Finance Department



Human Resources Department



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## Recommendations

That the Governmental Affairs Committee:

Receive, review, provide input and recommend approval to the City Council the Summary Report of the Internal Audit Division's fiscal year 2015/16 workplan.



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