COUNTY OF RIVERSIDE, CALIFORNIA
BOARD OF SUPERVISORS POLICY

Subject: RETENTION PERIOD FOR COUNTY’S EXTERNAL AUDITORS

Policy Number: A-47
Page: 1 of 1

Policy:

To help insure the lowest cost for the county’s audit requirements and, at the same time, achieve maximum audit firm objectivity, county departments may consider the retention of the same audit firm for a period not to exceed five (5) consecutive years (providing normal, required contractual processes are followed). Exceptions to this policy may be granted if bids from competing audit firms are of significantly higher cost than could be obtained from the prior years audit firm, or if the technical qualification of competing firms are judged to be inadequate.

Reference:
Minute Order 3.11 of 02/18/1992
Minute Order 3.7 of 11/07/2006