

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

719



FROM: Auditor-Controller

SUBMITTAL DATE:
July 21, 2015

SUBJECT: Internal Audit Report 2015-009: Riverside County Transportation & Land Management Agency, Surveyor Division, [District: All]; [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2015-009: Riverside County Transportation & Land Management Agency, Surveyor Division

BACKGROUND:

Summary

We have completed an audit of the Riverside County Transportation & Land Management Agency, Surveyor Division to provide management and the Board of Supervisors with an independent assessment of internal controls over employee certifications and records management. We conducted the audit during the period April 6, 2015 through May 14, 2015 for operations of July 1, 2013 through April 29, 2015.

(Continued on page 2)

Paul Angulo
Paul Angulo, CPA, CGMA, MA
County Auditor-Controller

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	Consent <input checked="" type="checkbox"/> Policy <input type="checkbox"/>
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

BY: *Samuel Wong* 7/22/15
Samuel Wong

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Tavaglione, Washington and Benoit
Nays: None
Absent: Ashley
Date: August 18, 2015
xc: Auditor

Kecia Harper-Ihem
Clerk of the Board
By: *[Signature]*
Deputy

Prev. Agn. Ref.:

District: ALL

Agenda Number: 2

2-27

Departmental Concurrence

- A-30
- Positions Added
- 4/5 Vote
- Change Order

SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA
FORM 11: County of Riverside Auditor-Controller's Office - Internal Audit Report 2015-009: Riverside County
Transportation & Land Management Agency, Surveyor Division, [District: All]; [\$0]

DATE: July 21, 2015

PAGE: Page 2 of 2

BACKGROUND:

Summary (continued)

Based upon the results of our audit, we determined the department has adequate internal controls in place over employee certifications and records management.

Impact on Citizens and Businesses

Provide an assessment of internal controls over the audited areas.

SUPPLEMENTAL:

Additional Fiscal Information

Not applicable

ATTACHMENTS:

A: County of Riverside Auditor-Controller's Office - Internal Audit Report 2015-009: Riverside County
Transportation & Land Management Agency, Surveyor Division

Internal Audit Report 2015-009

**Riverside County Transportation & Land
Management Agency, Surveyor Division**

Report Date: July 21, 2015



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

**Paul Angulo, CPA, CGMA, MA
Auditor-Controller**

**Frankie Ezzat, MPA
Assistant Auditor-Controller**

July 21, 2015

Juan Perez, Director
Transportation & Land Management Agency
4080 Lemon Street, 8th Floor
Riverside, CA 92501

**Subject: Internal Audit Report 2015-009: Riverside County Transportation & Land
Management Agency, Surveyor Division**

Dear Mr. Perez:

We have completed an audit of the Riverside County Transportation & Land Management Agency, Surveyor Division to provide management and the Board of Supervisors with an independent assessment of internal controls over employee certifications and records management. The audit covered the period of July 1, 2013 through April 29, 2015.

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 sufficient, reliable, relevant and useful information to provide reasonable assurance that our objective as described above is achieved. An internal audit includes the systematic analysis of information to evaluate and improve the effectiveness of internal controls. We believe this audit provides a reasonable basis for our conclusion.

Internal controls are processes designed to provide management reasonable assurance of achieving efficiency of operations, compliance with laws and regulations, and reliability of financial and non-financial information. Management is responsible for establishing and maintaining adequate internal controls; our responsibility is to evaluate the internal controls.

Based upon the results of our audit, we determined the department has adequate internal controls over employee certifications and records retentions.

Since we did not identify any areas for improvement, a response from department officials was not necessary.

**Internal Audit Report 2015-009: Riverside County Transportation & Land Management Agency,
Surveyor Division**

We thank the Riverside County Transportation & Land Management Agency and staff for their cooperation; their assistance contributed significantly to the successful completion of this audit.

Paul Angulo, CPA, CGMA, MA
Riverside County Auditor-Controller



By: René Casillas, CPA, CRMA
Interim Chief Internal Auditor

cc: Board of Supervisors
✓ Executive Office
District Attorney
Grand Jury

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Executive Summary

Overview

The Surveyor Division operates under Riverside County Transportation & Land Management Agency (TLMA) and has responsibilities over land surveying functions. It offers these services to county departments as well as other local agencies. Their goal is to provide information that is timely and valuable to TLMA, other departments, and the Riverside County residents.

The division is managed by the County Surveyor who with a staff of twenty-six personnel, perform land surveying functions. Survey work in the field include the following: "preliminary, property, construction and geodetic surveys; provides public information and keeps land surveying and public right-of-way records; performs office analysis of all field surveys; performs and reviews right-of-way work for Transportation projects and private developments, reviews LAFCO documents, and checks and recommends for approval street names; performs Tract and Parcel Map checking, Records of Survey and Corner Record checking, and the review of the Lot Line Adjustments, Mergers, and Certificates of Compliance."

Audit Objective

Our audit objective is to provide management and the Board of Supervisors with an independent assessment of internal controls over the required employee certifications and records management.

Audit Conclusion

Based upon the results of our audit, we determined the department has adequate internal controls over employee certifications and records management.

Employee Certifications

Background

The Surveyor Division is comprised of professional land surveyors and engineer technicians who based on Business and Professions Codes 8700-8805, should not practice land surveying or utilize professional engineering certifications without proper education, training and/or experience in the specified positions. The Surveyor Division currently has different classifications for the land surveyors: Senior Surveyor, Senior Land Surveyor, and Supervising Land Surveyor. These classifications perform surveying work either in a public or private capacity which includes the following types of duties: making preliminary, construction, property, subdivision, photogrammetric, elevation or topographic surveys, confirming land division maps, records of survey, processing geodetic and cadastral surveys, and preparing right-of-way descriptions.

There are also multiple classifications for engineers in the Surveyor Division: Engineering Technician II, Senior Engineering Technician and Principal Engineering Technician. Work performed in these classifications include but are not limited to designing roadways and appurtenant structures, revises elements of simple engineering designs within established limits, checks subdivision maps for accuracy, prepares legal descriptions and plats, drafts plans, illustrates complex data manually or computer aided design techniques, develop right of way alignments, develops cost estimates and scheduling for various projects, coordinates development, maintenance, and implementation of new and/or computerized applications. In order to perform tasks in for each classification, education, training and/or experience are required.

Certifications are issued by the California State Board of Registration for Professional Engineers and Land Surveyors. We reviewed the entire population of twenty-six surveyor personnel to determine their certification status. The current licensures for these employees include Engineer-in-Training, Land Surveyor-in-Training, and Land Surveyor.

Objective

Our audit objective is to provide management and the Board of Supervisors with an independent assessment of internal controls over the required employee certifications.

Audit Methodology

To accomplish our objectives, we:

- Reviewed applicable Surveyor Division employee names and titles to determine certification requirements.

**Internal Audit Report 2015-009: Riverside County Transportation & Land Management Agency,
Surveyor Division**

- Reviewed Riverside County Human Resources job descriptions for land surveyor, engineers technicians and subordinate positions.
- Reviewed the entire population of employees and certifications for completion and validation.

Results

Based upon the results of our audit, internal controls over employee certifications are adequate.

Records Management

Background

Board of Supervisors' Policy A-43, *County Records Management and Archives Policy*, Section D.5, Records retention schedules – Standard – Retention Period, states, "The implementation of Board-approved records retention schedules, including the prompt destruction of records upon expiration of the assigned retention period, is mandatory." All county departments must adhere to the Countywide General Records Retention Schedule (GRRS) if they do not have approved department records retention schedule by the Board of Supervisors.

The Surveyor Division currently has a department records retention schedule developed with the assistance of Records Management and Archives Program (RMAP). This retention schedule reflects the retention requirement for specific documents the Surveyor Division utilizes to conduct business.

Objective

Our audit objective is to provide management and the Board of Supervisors with an independent assessment of internal controls over records management.

Audit Methodology

To accomplish our objectives, we:

- Identified and reviewed laws, codes, regulations and Board of Supervisors' ordinances, applicable policies, and procedures.
- Conducted interviews and performed walk-throughs with Surveyor Division personnel.
- Performed testing to ensure internal controls were adequate over records retention.

Results

Based upon the results of our audit, internal controls over records management are adequate.