

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



ITEM
2.12
(ID # 3288)

MEETING DATE:
Tuesday, January 24, 2017


FROM : AUDITOR CONTROLLER:

SUBJECT: Internal Audit Report 2017-321: Riverside County SHERIFF-CORONER,
CORONER'S BUREAU Follow-up, [District: All]; [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2017-321: Riverside County Sheriff-Coroner,
Coroner's Bureau Follow-up

ACTION: Consent


Paul Angulo, Director of Auditor Controller 1/5/2017

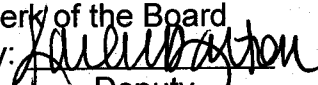
FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0	\$ 0	\$ 0	\$ 0
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: N/A			Budget Adjustment:	No
			For Fiscal Year:	N/A

C.E.O. RECOMMENDATION: [CEO use]

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Washington and Ashley
Nays: None
Absent: Tavaglione
Date: January 24, 2017
xc: Auditor

Kecia Harper-Ihem
Clerk of the Board
By: 
Deputy

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

BACKGROUND:

Summary

We have completed a follow-up audit of the Riverside County Sheriff-Coroner, Coroner's Bureau. Our audit was limited to reviewing actions taken as of October 20, 2016, to correct the findings noted in our original audit report 2014-015 dated December 9, 2014.

The original audit report contained two recommendations, all of which required implementation to help correct the reported findings. For an in-depth understanding of the original audit, please refer to Internal Audit Report 2014-015 at www.auditorcontroller.org/Divisions/InternalAudit/InternalAuditReports. This follow-up audit found that the two recommendations were implemented.

Impact on Residents and Businesses

We have completed a follow-up audit of the Riverside County Sheriff-Coroner, Coroner's Bureau. Our audit was limited to reviewing actions taken as of October 20, 2016, to correct the findings noted in our original audit report 2014-015 dated December 9, 2014.

SUPPLEMENTAL:

Additional Fiscal Information

N/A

ATTACHMENT A.

Internal Audit Report 2017-321: Riverside County Sheriff-Coroner, Coroner's Bureau Follow-Up

Internal Audit Report 2017-321

**Riverside County Sheriff-Coroner,
Coroner's Bureau Follow-up**

Report Date: October 27, 2016



**Office of Paul Angulo, CPA, MA
Riverside County Auditor-Controller
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Riverside, CA 92501
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www.auditorcontroller.org



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OFFICE OF THE
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ACC | AUDITOR
CONTROLLER
COUNTY OF RIVERSIDE

Paul Angulo, CPA, MA
Riverside County Auditor-Controller

Frankie Ezzat, MPA
Assistant Auditor-Controller

October 27, 2016

Stanley Sniff, Sheriff
Riverside County Sheriff-Coroner
4095 Lemon Street
P. O. Box 512
Riverside, CA 92502

**Subject: Internal Audit Report 2017-321: Riverside County Sheriff-Coroner,
Coroner's Bureau Follow-Up**

Dear Sheriff Sniff:

We have completed a follow-up audit of the Riverside County Sheriff-Coroner, Coroner's Bureau. Our audit was limited to reviewing actions taken as of October 20, 2016, to correct the findings noted in our original audit report 2014-015 dated December 9, 2014.

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 reasonable assurance that our objective, as described in the preceding paragraph, is achieved. Additionally, the standards require that we conduct the audit to provide sufficient, reliable, and relevant evidence to achieve the audit objectives. We believe the audit provides a reasonable basis for our opinion.

The original audit report contained two recommendations, all of which required implementation to help correct the reported findings. For an in-depth understanding of the original audit, please refer to Internal Audit Report 2014-015 at www.auditorcontroller.org/Divisions/InternalAudit/InternalAuditReports.

This follow-up audit found that of the two recommendations:

- Both were implemented

Details of the findings identified in the original audit and the status of the implementation of respective recommendations are provided in the body of this report. We made some wording changes to the findings from how they were written in the original audit report, only to ensure the writing is more succinct and easier to read.

Internal Audit Report 2017-316: Riverside County Sheriff-Coroner, Coroner's Bureau Follow-up

We appreciate the cooperation and assistance extended to us by staff of the Riverside County Sheriff-Coroner, Coroner's Bureau during this follow-up audit. Their assistance contributed significantly to the successful completion of the audit.

Paul Angulo, CPA, MA
Riverside County Auditor-Controller



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

cc: Board of Supervisors
Executive Office
Grand Jury

Capital Assets

Finding 1: Conducting the Annual Capital Asset Inventory

The Riverside County Sheriff-Coroner, Coroner's Bureau (Coroner's Bureau) did not conduct an annual inventory in fiscal years 2011-12 or 2012-13 in accordance with Government Code 24051 and Standard Practice Manual (SPM) 913, *Capitalization Threshold* (Now referred as SPM 501, *Cost Basis for Capital Assets and Capitalization Threshold*). The annual inventory process was on hold due to the development of the Coroner's Bureau annual inventory policies and procedures completed in December 2013. Not conducting the annual inventory of capital assets could lead to loss of county assets and misstatement of assets in the county's financial statements.

Recommendation 1

The Coroner's Bureau should conduct an annual inventory of capital assets in accordance with SPM 913 (Now referred as SPM 501).

Current Status 1: Implemented

As of December 2013, the Coroner's Bureau implemented a Capital Asset Policy to ensure the safeguarding of capital assets. As part of the new policy, the Coroner's Bureau conducts an annual inventory of capital assets. We obtained documentation validating that a capital asset inventory was conducted for fiscal years 2014-15 and 2015-16.

Records Management

Finding 2: Adherence to Record Retention Policy

The Coroner's Bureau did not follow their Departmental Records Retention Schedule or county General Records Retention Schedule for the destruction of records during fiscal years 2011-12 and 2012-13. Many of the Coroner's Bureau's temporary records were not destroyed as required by the policies. The accounting staff was under the impression that they were obligated to keep copies of the financial documents, despite the fact that the original documents are kept at the Sheriff's Department Accounting and Finance Bureau. Operational effectiveness is impaired when county or department policy are not followed.

Recommendation 2

The Coroner's Bureau should seek and document approval of any variation from policy to avoid uncontrolled deviations from county and department policies and procedures.

Internal Audit Report 2017-316: Riverside County Sheriff-Coroner, Coroner's Bureau Follow-up

Current Status 2: Implemented

As of August 29, 2014, temporary records have been purged in accordance with county policy. Only copies of fiscal years 2014-15 through 2015-16 financial records remain filed on site. All original records are retained at the Sheriff's Accounting and Finance Bureau and purged according to the county records retention policy. The Coroner Bureau's accounting relies on the Sheriff's Accounting and Finance records to retrieve files older than two years.