

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



ITEM
2.11
(ID # 7263)

MEETING DATE:

Tuesday, June 26, 2018

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2018-004 Riverside County
Probation Department Audit, [District: All]; [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2018-004 Riverside County Probation
Department Audit

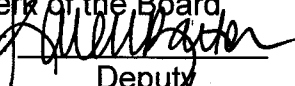
ACTION: Consent


Paul A. Angulo, County Auditor-Controller 6/5/2018

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Tavaglione, Washington and Perez
Nays: None
Absent: Ashley
Date: June 26, 2018
xc: Auditor

Kecia Harper-Ihem
Clerk of the Board,
By 
Deputy

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

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
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

BACKGROUND:

Summary

In accordance with Board of Supervisors Resolution 83-338, we completed an audit of the Riverside County Probation Department to provide management and the Board of Supervisors with an independent assessment of internal controls over asset management, grant management, and training requirements.

Based upon the results of our audit, we determined Riverside County Probation Department internal controls over asset management, grant management, and training requirements provide reasonable assurance that its objectives relating to these areas will be achieved. Reasonable assurance recognizes internal controls have inherent limitations, including cost, mistakes, and intentional efforts to bypass internal controls.

Impact on Residents and Businesses

Provide an assessment of internal controls over the audited areas.

SUPPLEMENTAL:

Additional Fiscal Information

Not applicable

ATTACHMENT A. Riverside County Auditor-Controller - Internal Audit Report 2018-004

Internal Audit Report 2018-004

Riverside County Probation Department

Report Date: April 23, 2018



**Office of Paul Angulo, CPA, MA
Riverside County Auditor-Controller
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AUDITOR-CONTROLLER

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ACC AUDITOR
CONTROLLER
COUNTY OF RIVERSIDE

Paul Angulo, CPA, MA
Riverside County Auditor-Controller

Frankie Ezzat, MPA
Assistant Auditor-Controller

April 23, 2018

Mark Hake
Chief Probation Officer
Riverside County Probation Department
3960 Orange Street, Suite 600
Riverside, CA 92501

Subject: Internal Audit Report 2018-004: Riverside County Probation Department Audit

Dear Mr. Hake:

We have completed an audit of Riverside County Probation Department to provide management and the Board of Supervisors with an independent assessment of internal controls over the asset management, grant management, and training requirements.

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 Riverside County Probation Department internal controls over asset management, grant management, and training requirements provide reasonable assurance that its objectives relating to these areas will be achieved. Reasonable assurance recognizes internal controls have inherent limitations, including cost, mistakes, and intentional efforts to bypass internal controls.

Internal Audit Report 2018-004: Riverside County Probation Department Audit

We thank the Riverside County Probation Department management and staff for their cooperation. Their assistance contributed significantly to the successful completion of this 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

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Executive Summary

Riverside County Probation Department (Probation) is a county agency that serves law enforcement, public and private social services agencies, mental health, schools and other county departments to provide services to juveniles. With an annual budget of \$139.6 million in FY 17/18, Probation staffs 1,135 authorized positions in administrative and business services, institution services and field services.

Audit Objective

Our objective is provide management and the Board of Supervisors with an independent assessment of internal controls over the asset management, grant management, and training requirements.

Audit Scope and Methodology

We conducted the audit from July 18, 2017, through March 23, 2018, for operations from July 1, 2015, through November 25, 2017. Following a risk based approach, our scope initially included the following:

- Asset Management
- Grant Management
- Training Requirements
- Transportation for Juveniles

Through inquiry, observations, and examination of relevant documentation, we reduced our scope to compliance with training requirements and internal controls over asset management and grant management.

Audit Conclusion

Based upon the results of our audit, we determined Riverside County Probation Department internal controls over asset management, grant management, and training requirements provide reasonable assurance that its objectives relating to these areas will be achieved. Reasonable assurance recognizes internal controls have inherent limitations, including cost, mistakes, and intentional efforts to bypass internal controls.