

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



ITEM  
2.9  
(ID # 8170)

MEETING DATE:  
Tuesday, October 23, 2018

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2018-013 Riverside University  
Health System, Behavioral Health Audit, District: All. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2018-013: Riverside University Health System,  
Behavioral Health Audit.

ACTION: **Consent**


  
Paul A. Angulo, County Auditor-Controller 10/2/2018

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MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Tavaglione, Washington, Perez and Ashley  
Nays: None  
Absent: None  
Date: October 23, 2018  
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 an audit of the Riverside University Health System, Behavioral Health to provide management and the Board of Supervisors with an independent assessment of internal controls over controlled substances and other medications, employee safety and security, and social media HIPAA compliance.

Based upon the results of our audit, we determined Riverside University Health System, Behavioral Health internal controls over controlled substances and other medications, employee safety and security, and social media HIPAA compliance 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.

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

**C.E.O. RECOMMENDATION:** Approve

**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 2018-013: Riverside University Health System, Behavioral Health Audit.

  
 Stephanie Peralta, Principal Management Analyst      10/15/2018

**Internal Audit Report 2018-013**

**Riverside University Health System,  
Behavioral Health Audit**

**Report Date: September 26, 2018**



**Office of Paul Angulo, CPA, MA  
Riverside County Auditor-Controller  
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Riverside, CA 92509  
(951) 955-3800**

**[www.auditorcontroller.org](http://www.auditorcontroller.org)**



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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

September 26, 2018

Dr. Matthew Chang  
Director  
Riverside University Health System, Behavioral Health  
4095 County Circle Drive  
Riverside, CA 92503

**Subject: Internal Audit Report 2018-013: Riverside University Health System, Behavioral Health Audit**

Dear Dr. Chang:

We have completed an audit of Riverside University Health System, Behavioral Health to provide management and the Board of Supervisors with an independent assessment of internal controls over controlled substances and other medications, employee safety and security, and social media HIPAA compliance.

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 University Health System, Behavioral Health internal controls over controlled substances and other medications, employee safety and security, and social media HIPAA compliance 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 2018-013: Riverside University Health Service, Behavioral Health Audit**

We thank the Riverside University Health System, Behavioral Health 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  
Chief Internal Auditor

cc: Board of Supervisors  
Executive Office  
Grand Jury

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## **Executive Summary**

Riverside University Health Services, Behavioral Health (Behavioral Health) provides treatment and support services to transition age youth, adults and older adults with mental illnesses. In addition, treatment is provided to children who are emotionally disturbed. Services include outpatient services, peer recovery services, residential care, juvenile hall, and medication. With an annual budget of \$413.9 million in FY 17/18, Behavioral Health has 2,179 authorized positions in administrative services, detention program, substance abuse program, and treatment program.

### **Audit Objective**

Our objective is to provide management and the Board of Supervisors with an independent assessment of internal controls over controlled substances and other medications, employee safety and security, and social media HIPAA compliance.

### **Audit Scope and Methodology**

We conducted the audit from December 13, 2017, through May 2, 2018, for operations from July 1, 2015, through April 30, 2018. Following a risk based approach, our scope included the following:

- Controlled Substances and Other Medications
- Employee Safety and Security
- Social Media HIPAA Compliance

### **Audit Conclusion**

Based upon the results of our audit, we determined Riverside University Health System, Behavioral Health internal controls over controlled substances and other medications, employee safety and security, and social media HIPAA compliance 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.