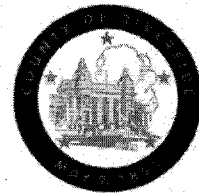


**SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



ITEM  
2.12  
(ID # 8189)

**MEETING DATE:**

Tuesday, October 23, 2018


**FROM :** AUDITOR CONTROLLER:

**SUBJECT:** AUDITOR-CONTROLLER: Internal Audit Report 2018-001: Riverside County  
DEPARTMENT OF CHILD SUPPORT SERVICES, Follow-up, District: All. [\$0]

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. Receive and file Internal Audit Report 2018-001: Riverside County Department of Child Support Services Audit.

**ACTION:** Consent

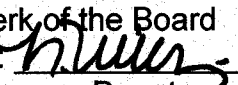
  
Paul A. Angulo, County Auditor-Controller 10/4/2018

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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**

In accordance with Board of Supervisors Resolution 83-338, we completed an audit of the Riverside County Department of Child Support Services to provide management and the Board of Supervisors with an independent assessment of internal controls over cash management from child support payments, information security of clients' personal identifiable information, and state grant compliance.

Based on the results of our risk assessment and limited audit procedures, we did not identify any reportable issues with the Department of Child Support Services' internal controls over cash management from child support payments, information security of clients' personal identifiable information, and state grant compliance. We believe the documentation obtained provides a reasonable basis for our conclusion based on our audit objectives.

<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 2018-001: Riverside County Department of Child Support Services Audit

  
 Stephanie P. ..., Principal Management Analyst 10/15/2018

**Internal Audit Report 2018-001**

**Riverside County Department of Child  
Support Services Audit**

**Report Date: October 3, 2018**



**Office of Paul Angulo, CPA, MA  
Riverside County Auditor-Controller  
4080 Lemon Street, 11th Floor  
Riverside, CA 92509  
(951) 955-3800**

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



**COUNTY OF RIVERSIDE  
OFFICE OF THE  
AUDITOR-CONTROLLER**

County Administrative Center  
4080 Lemon Street, 11<sup>th</sup> Floor  
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Fax (951) 955-3802

**ACC** | **AUDITOR  
CONTROLLER**  
**COUNTY OF RIVERSIDE**

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

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

October 3, 2018

Kimberly Britt  
Interim Director  
Riverside County Department of Child Support Services  
2041 Iowa Avenue  
Riverside, CA 92507

**Subject: Internal Audit Report 2018-001: Riverside County Department of Child Support Services Audit**

Dear Ms. Britt:

In accordance with Board of Supervisors Resolution 83-338, we completed an audit of the Riverside County Department of Child Support Services to provide management and the Board of Supervisors with an independent assessment of internal controls over cash management from child support payments, information security of clients' personal identifiable information, and state grant 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.

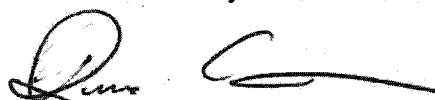
Internal controls are processes designed to provide management reasonable assurance of achieving efficiency of operations, compliance with laws and regulations, and reliability of financial and non-financial information. Management is responsible for establishing and maintaining adequate internal controls.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

Based on the results of our risk assessment and limited audit procedures, we did not identify any reportable issues with the Department of Child Support Services' internal controls over cash management from child support payments, information security of clients' personal identifiable information, and state grant compliance. We believe the documentation obtained provides a reasonable basis for our conclusion based on our audit objectives.

**Internal Audit Report 2018-001: Riverside County Department of Child Support Services Audit**

We thank the Riverside County Department of Child Support Services' 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**

### **Overview**

The Riverside County Department of Child Support Services (Child Support Services) is statutorily responsible for establishing paternity, as well as determining and enforcing child and spousal support obligations, including orders for medical support for the minor children. Child Support Services is the local agency responsible for administering the federal and state Title IV-D child support program. Federal and state laws govern the local agencies with oversight by the California Department of Child Support Services (State of California). Services to child support recipients are rendered by Child Support Services with 288 authorized positions and a total budget of approximately \$36.7 million.

### **Audit Objective**

Our objective is to provide management and the Board of Supervisors with an independent assessment about the adequacy and effectiveness of internal controls over cash management from child support payments, information security of clients' personal identifiable information, and state grant compliance. Internal controls are processes designed to provide management reasonable assurance of achieving efficiency of operations, compliance with laws and regulations, and reliability of financial information.

### **Audit Scope and Methodology**

Following a risk based approach, our audit scope included the following areas of operation:

- Cash management over child support payments
- Information security of clients' identifiable information
- State grant compliance

Through inquiry, observations, and limited examination of relevant documentation, it was determined through a risk assessment of the business processes in our scope, that the risk exposure to Child Support Services associated with these processes are considered low. Therefore, we limited our audit procedures.

### **Audit Conclusion**

Based on the results of our risk assessment and limited audit procedures, we did not identify any reportable issues with the Department of Child Support Services' internal controls over cash management from child support payments, information security of clients' personal identifiable information, and state grant compliance. We believe the documentation obtained provides a reasonable basis for our conclusion based on our audit objectives.