

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



**ITEM**  
2.6  
(ID # 10489)

**MEETING DATE:**

Tuesday, August 27, 2019

**FROM :** AUDITOR CONTROLLER:

**SUBJECT:** AUDITOR-CONTROLLER: Internal Audit Report 2019-007: Riverside County Department of Public Social Services, In-Home Support Services Public Authority Audit, Districts: All. [\$0]

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

1. Receive and file Internal Audit Report 2019-007: Riverside County Department of Public Social Services, In-Home Support Services Public Authority Audit

**ACTION:** Consent

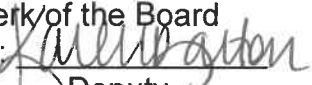
  
Paul A. Angulo, County Auditor-Controller 7/17/2019

---

**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Washington, seconded by Supervisor Spiegel and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

**Ayes:** Jeffries, Spiegel, Washington, Perez and Hewitt  
**Nays:** None  
**Absent:** None  
**Date:** August 27, 2019  
**xc:** Auditor

Kecia R. Harper  
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 Public Social Services, In-Home Support Services Public Authority to provide management and the Board of Supervisors with an independent assessment of internal controls over registry service providers and contract compliance to provide orientations and background checks.

<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
COST	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
NET COUNTY COST	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
<b>SOURCE OF FUNDS:</b> N/A			<b>Budget Adjustment:</b> No	
			<b>For Fiscal Year:</b> N/A	

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

**BACKGROUND:**

**Summary (continued)**

Based upon the results of our audit, we determined internal controls over registry service providers and contract compliance to provide orientations and background checks 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.** Internal Audit Report 2019-007: Riverside County Department of Public Social Services, In-Home Support Services Public Authority Audit

  
 Stephanie Perez, Principal Management Analyst      8/19/2019

**Internal Audit Report 2019-007**

**Riverside County  
Department of Public Social Services,  
In-Home Support Services,  
Public Authority Audit**

**Report Date: July 11, 2019**



**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  
P.O. Box 1326  
Riverside, CA 92502-1326  
(951) 955-3800  
Fax (951) 955-3802

**ACC** | AUDITOR  
CONTROLLER  
COUNTY OF RIVERSIDE

Paul Angulo, CPA, MA  
Riverside County Auditor-Controller

Oscar Valdez  
Assistant Auditor-Controller

July 11, 2019

Sarah Mack  
Assistant County Executive Officer  
4080 Lemon Street, 4<sup>th</sup> Floor  
Riverside, CA 92501

**Subject: Internal Audit Report 2019-007: Riverside County Department of Public Social Services, In-Home Support Services Public Authority Audit**

Dear Ms. Mack:

In accordance with Board of Supervisors Resolution 83-338, we completed an audit of the Riverside County Department of Public Social Services, In-Home Support Services Public Authority to provide management and the Board of Supervisors with an independent assessment of internal controls over registry service providers and contract compliance to provide orientations and background checks.

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 internal controls over registry service providers and contract compliance to provide orientations and background checks provide reasonable assurance that its objectives relating to these areas will be achieved. Reasonable

**Internal Audit Report 2019-007: Riverside County Department of Public Social Services, In-Home Support Services Public Authority Audit**

assurance recognizes internal controls have inherent limitations, including cost, mistakes, and intentional efforts to bypass internal controls.

Since the audit resulted in no finding or recommendations in this instance, there is no requirement for a response in accordance with Board of Supervisor Resolution 83-338.

Paul Angulo, CPA, MA  
Riverside County Auditor-Controller



By: René Casillas, CPA, CRMA  
Chief Internal Auditor

cc: Board of Supervisors  
George Johnson, County Executive Officer  
Grand Jury

## Table of Contents

	Page
Executive Summary .....	4

## Executive Summary

### Overview

The Riverside County Department of Social Services, In-Home Support Services Public Authority (IHSSPA) was established by the state to enhance the county's In-Home Support Services programs. The primary responsibility of IHSSPA is to establish and maintain a registry of in-home care providers and match them with In-Home Support Services consumers who need their assistance. The IHSSPA completes the screening and offers training for care providers.

### 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 registry service providers and contract compliance to provide orientations and background checks. 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.

### Audit Scope and Methodology

We conducted the audit from December 3, 2018, through March 11, 2019, for operations from July 1, 2016, through January 31, 2019. Following a risk based approach, our scope included a review over registry service providers and contract compliance to provide orientations and background checks.

### Audit Conclusion

Based upon the results of our audit, we determined internal controls over registry service providers and contract compliance to provide orientations and background checks 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.