

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



ITEM: 2.9
(ID # 13038)

MEETING DATE:

Tuesday, August 04, 2020

FROM: AUDITOR CONTROLLER:

SUBJECT: Internal Audit Report 2020-308: Riverside County Law Offices of the Public Defender Follow-up Audit, District: All. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2020-308: Riverside County Law Offices of the Public Defender Follow-up Audit


ACTION: Consent


Paul A. Angulo, County Auditor-Controller 7/6/2020

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Jeffries, 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 4, 2020
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

We have completed a follow-up audit of the Riverside County Law Offices of the Public Defender. Our audit was limited to reviewing actions taken as of June 17, 2020, to correct findings noted in our original audit report 2016-005 dated September 1, 2016. The original audit report contained three recommendations, all of which required implementation to help correct the reported findings.

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:			Budget Adjustment:	No
			For Fiscal Year:	N/A

C.E.O. RECOMMENDATION: Approve

Impact on Residents and Businesses

Provide an assessment of internal controls over the audited areas.

Additional Fiscal Information

Not applicable

ATTACHMENT A.

Riverside County Auditor-Controller's Office Internal Audit Report 2020-308: Riverside County Law Offices of the Public Defender Follow-up Audit.


Stephanie P., Principal Management Analyst 7/27/2020

Internal Audit Report 2020-308

**Riverside County Law Offices of the Public Defender
Follow-Up Audit**

Report Date: June 26, 2020



**Office of Paul Angulo, CPA, MA
Riverside County Auditor-Controller
4080 Lemon Street, 11th Floor
Riverside, CA 92509
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www.auditorcontroller.org



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

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AC | **AUDITOR
CONTROLLER**
COUNTY OF RIVERSIDE

Paul Angulo, CPA, MA
Riverside County Auditor-Controller

Oscar Valdez
Assistant Auditor-Controller

June 26, 2020

Steven L. Harmon
Public Defender
Riverside County Law Offices of the Public Defender
4200 Orange Street
Riverside, CA 92501

**Subject: Internal Audit Report 2020-308: Riverside County Law Offices of the Public
Defender, Follow-up Audit**

Dear Mr. Harmon:

We have completed the follow-up audit of Riverside County Law Offices of the Public Defender, Control Environment Audit. Our audit was limited to reviewing actions taken as of June 17, 2020, to help correct the findings noted in our original audit report 2016-005 dated September 1, 2016.

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 conclusion.

The original audit report contained three recommendations, all of which required implementation to help correct the reported findings. Based on the results of our audit, we found that all three of the recommendations were implemented.

**Internal Audit Report 2020-308: Riverside County Law Offices of the Public
Defender, Follow-up Audit**

Details of the findings from the original audit and the status of the implementation of the recommendations are provided in this report. For an in-depth understanding of the original audit, please refer to Internal Audit Report 2016-005 at www.auditorcontroller.org/Divisions/AuditsandSpecializedAccounting/InternalAuditReports.

We thank the Public Defender for addressing these audit concerns promptly.

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
Results:	
Employees Exit Interviews	4
Timely Termination of User Accounts.....	4
Formal Succession Planning	5

Employees Exit Interviews

Observation 1: Employees Exit Interviews

Our review of a sample of separated employee's personnel files disclosed that, one of six (17%) requiring an exit interview form did not have the form. County of Riverside Policy C-22 states, "upon separation, prior to leaving the county, the department will offer the employee an exit interview with the department head or a designee." The purpose of the policy is to "determine and document the reasons employees leave the county, to provide an opportunity for the airing of unresolved issues and to solicit constructive feedback to improve the county." By not collecting feedback from employees, the county does not obtain information that could potentially help improve the county's employee hiring and retention practices, as well as operational activities.

Recommendation 1

Review exit interview procedures and make changes as necessary to ensure all separated employee complete an exit interview or document why an exit interview form was not completed.

Current Status 1: Implemented

Timely Termination of User Accounts

Observation 2: Timely Termination of User Accounts

The Public Defender was unable to provide documentation that would show the timely removal of ten separated employee user access accounts to county and/or department computer systems. The department did not have a procedure in place to track the date a separated employee was removed from the county/department computer systems. Riverside County Information Technology Standards states, "terminated users accounts shall be removed or disabled on the day of termination." The delayed removal of terminated or transferred employee user access accounts increases the vulnerability of sensitive county information.

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Paul A. Angulo, County Auditor-Controller 7/6/2020

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