

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



ITEM: 2.7
(ID # 14638)

MEETING DATE:
Tuesday, March 09, 2021

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2021-203: Riverside County Sheriff-Coroner Department Audit, All Districts. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2021-203: Riverside County Sheriff-Coroner Department Audit.

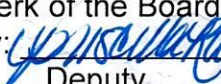
ACTION: Consent


Tanya Harris, Assistant Auditor Controller 2/23/2021

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Spiegel, Washington, Perez, and Hewitt
Nays: None
Absent: None
Date: March 9, 2021
xc: Auditor

Kecia R. Harper
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 audited the Riverside County Sheriff-Coroner Department. This audit is conducted to provide management and the Board of Supervisors with an independent assessment of internal controls over capital assets, revolving funds, and the State Criminal Alien Assistance Program.

Please see report for audit results.

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 2021-203:
Riverside County Sheriff-Coroner Department Audit


Stephanie Perez, Principal Management Analyst 3/1/2021



COUNTY OF RIVERSIDE
OFFICE OF THE
AUDITOR-CONTROLLER

County Administrative Center
4080 Lemon Street, 11th 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

Tanya S. Harris, DPA, CPA
Assistant Auditor-Controller

March 9, 2021

Sheriff Chad Bianco
Sheriff-Coroner
Riverside County Sheriff-Coroner Department
4095 Lemon Street
Riverside, CA 92501

**Subject: Internal Audit Report 2021-203 Riverside County Sheriff-Coroner
Department Audit**

Dear Sheriff Bianco:

In accordance with Board of Supervisors Resolution 83-338, we audited the Riverside County Sheriff-Coroner Department which includes an independent assessment of internal controls over capital assets, revolving funds, and the State Criminal Alien Assistance Program.

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.

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Our conclusion and details of our audit are documented in the body of this audit report.

As requested, in accordance with paragraph III. C of the Board of Supervisors Resolution 83-338, management responded to each reported condition and recommendation contained in our report. Management's responses are included in the report. We will follow-up to verify that management implemented the corrective actions.

Paul Angulo, CPA, MA
Riverside County Auditor-Controller



By: René Casillas, CPA, CRMA
Chief Internal Auditor

cc: Board of Supervisors
Jeffrey A. Van Wagenen Jr., County Executive Officer
Grand Jury

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Executive Summary

Overview

Riverside County Sheriff-Coroner Department (Sheriff Department) has a recommended budget of \$825 million for FY 2020-21 and has 4,905 authorized positions to execute its responsibilities. Sheriff Department is responsible for providing services such as first response, police services, search and rescue, emergency response, mutual aid coordination, law enforcement, jail system, court services, and joint task force. *County of Riverside, Fiscal Year 2020-21 Adopted Budget, 273.*

Audit Objective

Our audit objective is to provide an independent assessment about the adequacy and effectiveness of internal controls over capital assets, revolving funds, and the State Criminal Alien Assistance Program. 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

We conducted the audit from June 6, 2020, through August 12, 2020, for operations from July 1, 2018, through August 12, 2020. Following a risk-based approach, our scope initially included the following:

- Capital assets
- Internal controls over evidence
- Revolving funds
- State Criminal Alien Assistance Program

Through inquiry, observations, and examination of relevant documentation, we reduced our scope to capital assets, revolving funds, and State Criminal Alien Assistance Program.

Audit Highlights

Summary of Existing Conditions

- Sheriff department does not update the Riverside County financial system with sufficient capital asset information to accurately identify assets. This renders the information maintained in the financial system unreliable to identify, account, and track capital assets.

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- County tags are not affixed to capital assets as required in Standard Practice Manual 513, *Asset Tags*. Maintaining a positive identification of capital assets is important to identify individual assets and aid in the annual physical inventory.
- Capital assets were not in the location indicated in the Riverside County financial system or at the location reported by Sheriff Department. Accurate tracking is an internal control designed to safeguard capital assets from obsolescence, misuse, and theft.
- Capital assets were not disposed/surplused in accordance with Standard Practice Manual 514, *Disposal of Capital Asset*. This practice ensures accurate reporting requirements are met, capital assets are adequately accounted for, and processes are consistent throughout county departments.
- Revolving fund reconciliations do not include evidence of dates and signatures from the preparer and reviewer to determine if reconciliations are adequately performed. Dates and signatures aid in determining if reconciliations are prepared and reviewed in a timely manner and determine if adequate segregation of duties exist to ensure county funds are safeguarded.
- Revolving funds were not reconciled to the total authorized amount of the fund. Reconciling to the fund authorized amount ensures that all funds are accounted for, accounting records are complete, and helps identify irregularities and inefficiencies.
- Transfer of revolving fund accountability was not completed for the newly elected Sheriff as required under Standard Practice Manual 603 (SPM 603) *Revolving Fund*. Completing a revolving fund transfer of accountability ensures the incoming director acknowledges the amount and custodian of revolving funds.

Summary of Improvement Opportunities

- Ensure Sheriff Department is in compliance with Riverside County Auditor-Controller's Office capital asset standard practice manuals. Specifically, ensure adequate information is entered in the Riverside County financial system to accurately identify capital assets, capital assets are being tagged, tracked, or disposed/surplused properly.
- Ensure Sheriff Department is in compliance with Riverside County Auditor-Controller's Standard Practice Manual 603, *Revolving Funds*. Specifically, ensure revolving fund bank reconciliations include dates and signatures of the approver and

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preparer, reconciled to the authorized fund amount, and a transfer of revolving fund accountability is completed whenever there is a change in department head.

Audit Conclusion

Based upon the results of our audit, we conclude that:

1) Internal controls over capital assets and revolving funds are not adequate to ensure the objectives over the related areas will be achieved. Specifically, we identified improvement opportunities over capital assets as they relate to tagging, tracking, disposal/surplus, and adequacy of capital asset information entered in the Riverside County financial system. Additionally, we identified improvement opportunities over revolving fund reconciliations, and revolving fund transfer of accountability to the incoming Sheriff.

2) Internal controls over the State Criminal Alien Assistance Program provide reasonable assurance that its objective related to this area will be achieved. Reasonable assurance recognizes internal controls have inherent limitations, including cost, mistakes, and intentional efforts to bypass internal controls.

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Capital Assets

Background

Capital assets are tangible assets of significant value which have a utility that extends beyond the current year and are broadly classified as land (valued at \$1 or more), buildings and improvements, infrastructure, and equipment (acquisition cost of \$5,000 or greater).

Per the Riverside County Auditor-Controller's Standard Practice Manual, Policy Number 515, *Transfer of Accountability on Capital Assets*, states that upon retirement or termination of a department, accountability for capital assets must be transferred to the new or acting department head and notification filed with the Riverside County Auditor-Controller's Office.

As of January 7, 2019, the time the new Sheriff was elected and acknowledged receipt of capital assets from the outgoing Sheriff, Sheriff Department maintained 5,501 capital assets in the Riverside County financial system asset module, consisting of structures, vehicles, field equipment, fixed equipment, office equipment, leased equipment, and software, with the combined acquisition cost of \$85,768,311.

Objective

To determine if the required Standard Practice Manual Form AM-1, *The Inventory of County Property for Capital Assets*, for the transfer of accountability of capital assets from the predecessor to the newly elected Sheriff was completed and properly filed with the Riverside County Auditor-Controller's Office. Also, to assess the adequacy of internal controls over the safeguarding of capital assets.

Audit Methodology

To accomplish these objectives, we:

- Reviewed Riverside County Auditor-Controller's Office Standard Practice Manual 515, *Capital Asset Certifications*, for the establishment and transfer of capital assets.
- Established the date of the department director change.
- Verified proper forms were completed for capital asset transfer of accountability and submitted to the Riverside County Auditor-Controller's Office.

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- Obtained a listing of capital assets tracked in the Riverside County financial system asset module.
- Verified the existence of capital assets that were transferred to the newly elected Sheriff.
- Verified proper forms were completed for the retirement of capital assets.

Finding 1: *Capital Asset Compliance*

Sheriff Department is not in compliance with county and department capital asset procedures. We identified the following in our review:

- The Riverside County financial system was not updated with sufficient information to accurately identify capital assets in 12 of the 50 (24%) assets sampled. County tag numbers or serial numbers were missing for capital assets and as such, we were unable to verify the capital assets. Standard Practice Manual 513 (SPM 513), *Asset Tags*, states "All purchased capital equipment for use by the County shall be assigned a county property asset tag number." Additionally, SPM 513 states that tagging is important to, "provide an accurate method of identifying individual capital assets." By not providing sufficient capital asset information, the risk of capital asset inventory accuracy decreases.
- County tags were not affixed to capital assets in 6 of 50 (12%) assets sampled. SPM 513 requires county departments to "Place the tag where the number can be seen easily and identified without disturbing the operation of the item, which will assist with the physical inventory." Additionally, Riverside County Sheriff's Department Directive #13-077 states "If the County property tag will not adhere to an item because of size, shape or use of the item, the assigned number should be affixed in some other manner (e.g., engraving, inscribing, and etching)." Tagging of capital assets is an internal control designed to provide a method for identifying capital assets and aid in the annual capital asset physical inventory. This practice ensures accurate reporting requirements are met, capital assets are adequately accounted for, and processes are consistent throughout departments.
- Three capital assets out of a sample of 50 (6%) were not at the location indicated in the Riverside County financial system or at the location reported by Sheriff Department. SPM 513 states, "In the event an asset is to be moved from one location to another, or

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from one department to another, a Form AM-6 must be completed." SPM 513 further requires a location change be updated in the Riverside County financial system.

- Five out of 50 (10%) capital assets were not disposed/surplused in accordance with Standard Practice Manual 514 (SPM 514), *Disposal of Capital Asset*. We identified the following as it relates to disposal/surplus of capital assets.
 - Capital assets had been upgraded and removed from Sheriff Departments inventory by vendors. However, assets were not removed from the Riverside County financial system.
 - An inoperable capital asset was not transferred to Purchasing & Fleet for disposal and was not removed from the Riverside County financial system. We verified the capital asset was disposed in a waste container by a department employee.

SPM 514 states, "Capital assets that are no longer needed by a department must be transferred to the custody of the Supply Services Division of the Purchasing and Fleet Services Department for disposal." Standard Practice Manual 505, *Accounting For: Equipment*, states, "The Departmental capital asset coordinator is responsible for completing Form AM-7 to dispose of an asset."

Recommendation 1.1

Ensure sufficient capital asset information is updated in the Riverside County financial system to accurately identify assets.

Management's Response:

"**Partially Concur.** The Sheriff Department uses the Riverside County Auditor Controllers form AM-5 to record assets. The form is approved by the Auditor Controller with the asset information listed and this information is used to certify the capital assets inventory. In our independent audit we found 144 out 5,314 capital assets or 3% missing asset numbers. The overall audit variance was in range of the 10% materiality threshold set by your office."

Actual/estimated Date of Corrective Action: March/April 2021

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Auditor's comments:

We tested a random sample of 50 capital assets owned by the Sheriff's Department. In our review, we identified a total of 26 of 50 (52%) capital assets sampled with various issues, which included noncompliance with tagging, accurate tracking, and surplus requirements.

Recommendation 1.2

Ensure capital assets are affixed with a county tag in accordance with Standard Practice Manual 513, *Asset Tags*.

Management's Response:

"Concur. We concur with this recommendation."

Actual/estimated Date of Corrective Action: February 2021

Recommendation 1.3

Ensure capital asset locations are updated in the Riverside County financial system.

Actual/estimated Date of Corrective Action: N/A

Management's Response:

"Do not concur. As a matter of policy, we do agree the capital asset locations should be updated in the Riverside County financial system, but do not concur with the finding. The four capital assets in questions were at the locations indicated in the Riverside County financial system. Asset ID#18483 Skid car Frame system is assigned to our Ben Clark Training Center. The asset is being stored at the County of San Bernardino's Emergency Vehicle Operations Course, which was shared by Sheriff personnel and reported by the Auditor. Asset ID#870 Intercom Systems Console is assigned to our Ben Clark Training Center and is located at that location. Asset ID#4247 Electric Forklift was disposed using County Auditor Controllers Form AM-7 on 5/27/20. Asset ID#5686 HP Server is assigned to SEB and was located in the basement of the SEB location."

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Auditor's comments:

The physical location of all capital assets is required to be updated within the Riverside County financial system per Standard Practice Manual 513 (SPM 513), *Asset Tags*. Our testing identified capital asset locations that were updated within the Riverside County financial system that did not reflect the actual physical location of the assets. Key points of contacts were assigned by department officials at each location where we attempted to verify the assets. Further, although the locations of these capital assets were provided by department officials, the points of contact were unable to locate the assets and stated the assets were at different locations than what was reported in the financial system. If a capital asset cannot be located, it cannot be safeguarded.

Recommendation 1.4

Ensure capital assets are disposed/surplused in accordance with Standard Practice Manual 514, *Disposal of Capital Asset*.

Management's Response:

"Do not concur. Two of the seven assets in question were removed due to the transfer or disposal paperwork was between the production of the audit list and the actual audit. The overall audit variance was in range of the 10% materiality threshold set by your office and therefore we were in compliance. Also, asset ID#3734 was probably disposed using Form AM-7 dated September 9, 2020 and not disposed in a waste container by a department employee as indicated."

Actual/estimated Date of Corrective Action: Do Not Concur

Auditor's comments:

As previously stated, random sample of 50 capital assets was selected for testing which resulted in 26 (52%) capital assets not in compliance with county policy. Capital assets which are no longer owned by the Sheriff's Department due to disposal or surplus should have been removed from the Riverside County financial system. Also, by not removing the the capital assets from the department's inventory, it renders their annual certification statement inaccurate. After the capital asset audit fieldwork was concluded and we identified the issue, Form AM-was completed and submitted to the ACO. One of the assets in question was reported to have been disposed in a waste container by a point of contact at the asset's reported location. Since the asset was not surplused through Riverside County Purchasing as required, we were unable to confirm what occurred with the asset.

Revolving Funds

Background

Under the authority of Government Code Section 29320-29334, the Riverside County Board of Supervisor's adopted Board Resolution 74-156 on May 14, 1974, authorizing the establishment of a revolving fund, under the custodianship of a county officer, for use on official county business. The Board of Supervisor's adopted Board Resolution 83-338 on November 1, 1983, authorizing the Riverside County Auditor-Controller to audit revolving funds of any officer accountable for such resources upon transfer of such resources to a new officer.

Sheriff Department has three revolving funds, #18, #21, and #41, with an authorized balance of \$10,000, \$5,000, and \$85,000, respectively. Revolving fund #18 is maintained in the form of a bank account totaling \$10,000 and is primarily used for operating expenses such as legal fees, death certificates, and estate expenses. Revolving fund #21 is maintained in the form of a cash fund totaling \$5,000 and is primarily used for emergency expenses and operational expenses. Revolving fund #41 is maintained in the form of a bank account totaling \$71,725, petty cash totaling \$9,400, and a change fund totaling \$3,875. The revolving funds are primarily used for processing department fees, emergency expenses, travel expenses, and employee reimbursement.

Objective

To determine if the required forms for the transfer of accountability of revolving funds from the predecessor to the newly elected Sheriff were completed, and properly filed with the Riverside County Auditor-Controller's Office. Also, to assess the adequacy of internal controls over the safeguarding of the revolving funds.

Audit Methodology

To accomplish these objectives, we:

- Reviewed Riverside County Auditor-Controller's Office Standard Practice Manual 603, *Revolving Fund*, for the establishment and transfer of revolving funds.
- Interviewed key personnel regarding the use of revolving funds.
- Verified revolving fund reconciliations were prepared.

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- Performed a cash count and reconciled to the fund assignment amounts.
- Reviewed for adequate segregation of duties.
- Reviewed supporting documentation for transactions.

Finding 2: Revolving Fund Reconciliation Review

Five of the 10 revolving fund reconciliations randomly selected, did not contain the dates and signatures of the preparer and reviewer. As such, there is no evidence that proper segregation of duties exists, reconciliations are performed timely, and completed reconciliations are properly reviewed. The Auditor-Controller's Standard Practice Manual 603, *Revolving Funds*, states, "Reconciliations must be properly reviewed and approved by a supervisor..." Further, Standard Practice Manual 1001 Internal Controls, states, "Duties are divided or segregated so that no one person has complete control over a key function or activity." Reconciliations were not evidenced with dates and signature due to department oversight. Performance of monthly revolving fund reconciliations evidenced with proper signature of review is an internal control to ensure errors or unauthorized activities do not go undetected.

Recommendation 2

Ensure monthly bank reconciliations include dates and signatures by the preparer and reviewer.

Management's Response:

"Concur. The Coroners Bureau Revolving Fund #18 has updated the information."

Actual/estimated Date of Corrective Action: January 2021

Finding 3: Revolving Fund Reconciliation

The revolving funds were reconciled to the bank statement, not to the total authorized amount for 5 of the 10 randomly selected months. Additionally, 2 of 10 revolving fund reconciliations were not performed timely within a month. Standard Practice Manual 603, *Revolving Funds*, requires the custodian to reconcile the revolving fund on a monthly basis to ensure "the sum of the outstanding reimbursements, cash, and compiled receipts is equal to the original amount of the Fund." Revolving funds were

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not reconciled to the fund authorized amount due to department oversight. Performance of monthly reconciliations to the authorized amount ensures funds are tracked and safeguarded

Recommendation 3

Ensure revolving funds are reconciled monthly to the total fund authorized amount.

Management's Response:

"Do not concur. Revolving Fund 41 consists of \$13,475 in petty cash subaccounts and the remainder in a checking account utilized for the Department travel reimbursement. The petty cash accounts are independently reconciled monthly by each of their custodians. The checking account is also reconciled on a monthly basis. This ensures the entire amount of Fund 41 is reconciled, tracked, and safeguarded on a monthly basis. The Auditors audited both the petty cash accounts and the checking account and found no reconciliation discrepancies."

Actual/estimated Date of Corrective Action: Do not Concur

Auditor's comments:

Reconciling the revolving fund on a monthly basis is an internal control designed to ensure the department is accounting for all account funds. Sheriff Department is not accounting for all \$85,000 of the authorized revolving fund amount. The department failed to account for petty cash subaccounts and all outstanding checks that would account for the authorized revolving fund amount. From an internal control perspective, the department's decision to perform reconciliations to only the petty cash accounts are ineffective and the ability for the department to safeguard assets is diminished.

Finding 4: Revolving Fund Transfer of Accountability

A transfer of revolving fund accountability was not completed for the newly elected Sheriff. Per Standard Practice Manual 603 (SPM 603) *Revolving Fund*, "A change in the Department Head requires a new AR-1 Form to be completed acknowledging the amount of the Department's Revolving Fund and the departments designated Custodian." A transfer of revolving fund accountability was not completed due to department oversight. By not transferring revolving funds to the incoming Sheriff, the department did not comply with SPM 603.

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Recommendation 4

Ensure SPM Form AR-1, *Revolving Fund Request Order & Change Form*, is completed and filed whenever a change in Sheriff occurs.

Management's Response:

"Partially concur. Chief Deputy Director of Administration Will Taylor has been the designated custodian of the revolving funds since 2005. This was never brought to the attention of two former Sheriff's during their tenure.

Proper AR-1 forms were filled out and signed accordingly in June. We have since transferred the revolving funds to Sheriff Bianco."

Actual/estimated Date of Corrective Action: June 2020

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State Criminal Alien Assistance Program

Background

The State Criminal Alien Assistance Program (SCAAP) is administered by the Office of Justice Programs of the U.S. Department of Justice. SCAAP provides federal payments to eligible states and units of local government that incur costs related to the incarceration of undocumented criminal aliens. Applicants who seek funding from SCAAP must complete an electronic application via Office of Justice Programs' grant management system. As part of the SCAAP application, an applicant government must provide information on the average costs of incarcerating as well as information on incarcerated eligible inmates during a specific 12-month reporting period. An eligible undocumented criminal alien must meet the following criteria for the purpose of receiving payments from SCAAP: Individuals incarcerated for at least four consecutive days, individuals are undocumented, and have been convicted of at least one felony or two misdemeanors.

For the SCAAP fiscal year 2019 reporting period (July 1, 2017, through June 30, 2018), the Sheriff Department received a payment of \$1,427,794 based on information submitted to Office of Justice Programs. Sheriff Department reported a total of \$111,742,375 in correctional officer salary costs. Additionally, Sheriff Department submitted a total of 1,887 unique inmate records of which 1,002 were deemed eligible by Office of Justice Programs under SCAAP requirements.

Objective

To verify the adequacy and existence of internal controls over the Sheriff Departments application for the State Criminal Alien Assistance Program.

Audit Methodology

To accomplish these objectives, we:

- Obtained an understanding of department policies and procedures, and applicable state and federal guidelines.
- Interviewed department management and staff to obtain an overview for the process for seeking federal payment from SCAAP.

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- Contacted U.S. Department of Justice to obtain overview for the process for issuing federal payments.
- Reviewed Sheriff Department SCAAP application submissions for fiscal years 2018 and 2019.

Finding: None Noted

Based upon the results of our audit, we determined internal controls over the State Criminal Alien Assistance Program provide reasonable assurance that its objective related to this area will be achieved.