

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



ITEM: 2.4
(ID # 14935)

MEETING DATE:
Tuesday, April 13, 2021

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2021-001: Riverside County Agricultural Commissioner's Office Audit, All Districts. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2021-001: Riverside County Agricultural Commissioner's Office Audit.

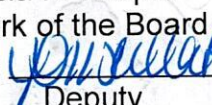
ACTION: Consent


Tanya Harris, Assistant Auditor Controller 4/1/2021

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Jeffries, seconded by Supervisor Perez 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: April 13, 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
NET COUNTY COST	\$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 Agricultural Commissioner's Office. This audit is conducted to provide management and the Board of Supervisors with an independent assessment of internal controls over payment collection process, procurement cards, and weights and measures inspections.

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's Office - Internal Audit Report 2021-001: Riverside County Agricultural Commissioner's Office Audit


 Stephanie P., Principal Management Analyst 4/5/2021

2.4

Internal Audit Report 2021-001

**Riverside County
Agricultural Commissioner's Office
Audit**

Report Date: April 13, 2021



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

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

April 13, 2021

Ruben Arroyo
Agricultural Commissioner/Sealer of Weights & Measures
Riverside County Agricultural Commissioner's Office
3403 Tenth Street, Suite 701
Riverside, CA 92501

Subject: Internal Audit Report 2021-001: Riverside County Agricultural Commissioner's Office Audit

Dear Mr. Arroyo:

In accordance with Board of Supervisors Resolution 83-338, we completed an audit of the Riverside County Agricultural Commissioner's Office to provide management and the Board of Supervisors with an independent assessment of internal controls over payment collection process, procurement cards, and weights and measures inspections.

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.

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

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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 Van Wagenen Jr., County Executive Officer
Grand Jury

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Office Audit

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Executive Summary

Overview

Riverside County Agricultural Commissioner's Office (Agricultural Commissioner's Office) oversees the protection of the agricultural industry of the county. It is also responsible of ensuring the health and safety of county citizens and promoting confidence and equity in the marketplace through education and enforcement of laws, regulations, and ordinances enacted by the State of California and the County of Riverside.

The Agricultural Commissioner's Office consists of the following four programs:

- Consumer Protection
- Environmental Protection
- Pest Prevention
- Weights and Measures

It has an adopted budget of \$7.1 million for FY 2020-21 and 57 authorized positions to execute its responsibilities. *County of Riverside, Fiscal Year 2020-21 Adopted Budget, 282.*

Audit Objective

Our objective is to provide an independent assessment about the adequacy and effectiveness of internal controls over the payment collection process, procurement cards, and weights and measures inspections. 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 August 6, 2020, through November 9, 2020, for operations from July 1, 2018, through November 9, 2020. Following a risk-based approach, our scope included the following:

- Payment Collection Process
- Procurement cards
- Weights and measures inspections

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Audit Highlights

Summary of Existing Conditions

- Device inspections are not completed with the frequency required by the California Code of Regulations. Inability to follow the weight and measure inspection frequency diminishes the county's ability to ensure consumer and producer confidence in the goods sold in the county.
- Agricultural Commissioner's Office does not have an adequate process in place to identify new businesses that require weights and measures inspections. This impacts their ability to enforce all regulatory requirements surrounding weights and measures on all new business operating in the county that need it. This also hinders the ability for the Agricultural Commissioner's Office to capture all revenues from weights and measures inspections.
- Agricultural Commissioner's Office needs to strengthen the design of its internal control over the payment collection process. Strengthening the internal control will help mitigate the risk associated with misappropriation of payments received in the field for inspections.
- Department does not periodically rotate inspectors for weights and measures inspections. This could hinder the inspector's ability to maintain objectivity and independence with inspections.
- Procurement cards are not deactivated immediately upon termination of employment. Immediate deactivation of procurement cards ensure county funds are safeguarded and mitigates the risk of misappropriation of county resources.
- Procurement card expenditure did not contain a travel authorization. Providing appropriate documentation ensures compliance with county policies and safeguards against inadequate use of county resources.

Summary of Improvement Opportunities

- Ensure that weights and measures inspections are completed annually in accordance to the California Code Regulation. This will ensure regulatory requirements are met and respective revenues are captured.

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- Establish procedures to identify and obtain information on new businesses that require weights and measures inspections. This will ensure confidence that all businesses needing weights and measures inspections are complete and relative revenue is captured.
- Establish policies and procedures to track and monitor the inspections performed by inspectors for each area. This will strengthen inspectors' objectivity and independence with inspections.
- Strengthen the internal controls over the payment collection process by implementing policies and procedures that ensure proper safeguarding of county receipts, and adequate and timely reconciliations of payments received to records maintained.
- Ensure procurement cards are terminated immediately upon employee termination in accordance with Board Policy A-62, *Credit Card Use*.
- Ensure procurement cards expenditures have appropriate supporting documentation in accordance with Board Policy D-1, *Reimbursement for General Travel and Other Actual and Necessary Expenses*.

Audit Conclusion

Based upon the results of our audit, we identified opportunities for improvement of internal controls relating to payment collection process, procurement cards, and weights and measures inspections.

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Weights and Measures Inspections

Background

The Agricultural Commissioner's Office is responsible for inspecting weight and measurement devices to ensure the public receive fair pricing for products purchased in the county. California Code of Regulations Title 4, Division 9, Chapter 3, Article 1, *Frequency of Inspections*, specify that all commercial devices used to weigh, and measure commodities sold based on weight, volume, or size are to be inspected and tested for accuracy annually, bi-annually, or every ten years which is based on the following types of devices: gas pumps, taxi meters, and grocery scales. For the inspection of petroleum products, the Agricultural Commissioner's Office receives funds from the California Department of Food and Agriculture. In addition to inspection activities, the department provides education and training to the public and to the regulated industries.

The Agricultural Commissioner's Office regulates approximately 145,792 weights and measure devices.

Objective

To verify the adequacy and existence of internal controls over inspections performed for weights and measures inspections.

Audit Methodology

To accomplish these objectives, we:

- Obtained an understanding of board policies and applicable standards.
- Conducted interviews and performed walk-throughs with office personnel.
- Performed research on weights and measures laws and regulations.
- Obtained device/permit reports from Equimetrics and reviewed the frequency of inspections.
- Verified whether inspections are in compliance with the frequency of inspections for devices.

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- Reviewed weights and measures inspections for the fiscal years 2018-2019 and 2019-2020.

Finding 1: Internal Controls over Weights and Measures Inspections

We identified the following in our review of Agricultural Commissioner's Office weights and measures inspections:

- Inspections for 9,912 (7%) out of 145,792 devices were not performed as required by California Code of Regulations. California Code of Regulations Title 4, Division 9, Chapter 3, Article 1, *Frequency of Inspections*, requires that inspections be completed annually, bi-annually, or every ten years depending on type of device. The chart below illustrates the Agricultural Commissioner's Office inspection devices not in compliance.

Frequency of Inspection	Device Type	Number of Devices	Average days Past Due
Annual Inspections	Weighting	5,865	584.8
	Measuring	1,807	567.1
Bi-Annual Inspections	Weighting	34	202.9
10 Year Inspections	Measuring	2,206	663.1
Grand Total		9,912	

These inspections were not completed as the department has made inspection of public health programs a priority and staffing has been limited for inspectors. Inability to follow the weights and measures inspections frequency diminishes the county's ability to ensure consumer and producer confidence in the goods sold in the county.

- We found that 174 (31%) out of 561 retail motor fuel permits inspections were not completed annually. These inspections are not completed as the department has made the inspection of public health programs a priority and staffing has been limited for inspectors. When inspections of retail motor fuel are not completed, the department does not maximize the revenue from the cooperative agreement between the county and the California Department of Food and Agriculture.
- Agricultural Commissioner's Office does not have an adequate process in place to identify new businesses that require weights and measures inspections. According to Business and Professions Code, Division 5, Chapter 2 Article 2, *Local Administration*, "Each sealer may, in the general performance of his duty, without formal warrant, enter or go into or upon, any stand, place, building or premises or stop any vendor... and, if necessary, require him to proceed with the commodity to some place which the sealer

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may specify for the purpose of making the proper tests." The department has not implemented a methodology to identify new businesses and ensure compliance with state regulations. When the department does not monitor new businesses that require device inspections, it decreases the county's ability to ensure regulatory requirements are enforced, equity in the county's marketplace through uniform enforcement of weights and measures is achieved, and consumer and producer confidence in the goods sold in the county is maintained. Additionally, the department does not capture the revenue generated from these inspections.

- Department does not periodically rotate inspectors for weights and measures inspections to ensure that inspectors maintain their objectivity and independence when performing inspections. Riverside County Auditor-Controller's Standard Practice Manual 1001, *Internal Control*, defines internal controls as the "methods and procedures used to provide reasonable assurance regarding the achievement of objectives relating to adherence to policies, procedures, regulations, and law." It further defines internal controls as the "methods and procedures that promote effectiveness and efficiency of operations." If the department does not implement strong preventive and monitoring controls, it can hinder the inspectors' objectivity and independence needed for inspections.

Recommendation 1.1

Develop a process that ensures weights and measures inspections are completed in accordance to the California Code Regulation Title 4, Division 9, Chapter 3, Article 1, *Frequency of Inspections*.

Management's Response:

"Concur. The Riverside Agricultural Commissioner's office operates out of five district offices whose activities are subdivided according to their geographical location within the County. The department's mandated and contracted work is also assigned according to district geography. Currently, the department requires that each district supervisor report the work completed within their districts monthly to management. These meetings help to identify the progress made among the districts. These monthly meetings will continue to assist the department in identifying the mandated work completed on a district level.

In addition, the program manager will be providing the Commissioner and Assistant Commissioner with quarterly reports of the department's progress of work completed, within the entire County, in both mandated and contracted work. This will help the

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department to identify any potential shortfalls throughout the year and should opportune additional measures when it appears that the department will not be able to meet its state mandates or contracts before that work comes due.”

Actual/estimated Date of Corrective Action: March 17, 2021

Recommendation 1.2

Establish procedures to identify and obtain information on new businesses that require weights and measures inspections. One suggestion would be to establish a collaborative agreement with other county departments that issue new business licenses and permits.

Management's Response:

“**Concur.** Field staff will be provided additional training to assist them in how to identify, track, and provide new businesses information concerning registering their weights and measures devices with our department. It is the intent of the department, to fully license investigators, to have fully trained staff capable of performing work in all the department's programs. This includes being able to recognize opportunities for outreach to new businesses while out in the field performing other duties nearby.

Additionally, the department will be working on developing a “new business” packet to provide both the County Assessor's office and city operations offices throughout the county. The packet will provide information that briefly describes the department's role in consumer protection and will provide new businesses with the information they need in order to determine whether or not their business and/or devices are required to register with our department by regulation or County Ordinance.”

Actual/estimated Date of Corrective Action: March 17, 2021

Recommendation 1.3

Establish policies and procedures to periodically rotate inspectors performing inspections.

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Management's Response:

"Concur. To address the Auditor-Controller's Office findings, the department plans to implement a procedure of rotating field staff through district offices. Utilizing the information provided at the supervisor's monthly progress meetings, program manager's quarterly reports and the ACO's report findings, the department will identify the district programs which may be falling behind in their mandated and contracted work, identifying which districts require additional resources and training. By rotating personnel through districts, will help ensure that inspections are performed by staff members who have not previously worked in that district. This change will therefore guarantee that inspectors are rotating through programs/inspections and that districts falling behind on their mandates get the additional staff and training that is required to meet the district's and department's work goals."

Actual/estimated Date of Corrective Action: "TBD, due to changes in working condition will be contingent upon notification of the employee's labor union."

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Payment Collection Process

Background

The Agricultural Commissioner's Office receives cash for various services, such as the registration and licensing of devices, scanners and packing machines used by businesses located in the county. The department uses Equimetrics to track devices and permits for weights and measures. Equimetrics is used by the department to schedule and track payments for permits. The department also receives cash for certifying agricultural products exported outside of California and for various state and federal programs.

Objective

To verify the adequacy and existence of internal controls over the payment collection process for weights and measures.

Audit Methodology

To accomplish these objectives, we:

- Obtained an understanding of board policies and applicable standards.
- Conducted interviews and performed walk-throughs with department personnel responsible for payment collection processing operations.
- Reviewed supporting documentation for transactions.
- Selected a sample of county receipts to verify transactions.
- Verified appropriate levels of management reviews and approvals.
- Verified funds received are recorded and reconciled in the Riverside County financial system and department's permit tracking system, Equimetrics.

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Finding 2: Internal Controls over Payment Collection Process

The Agricultural Commissioner's Office does not have adequate internal controls over the payment collection process. We identified the following in our review of the department's receipt books used for payment collection processing:

- Three out of 33 county receipts sampled were missing from the receipt book.
- Four out of 33 payments sampled were not recorded in the department's permit tracking system, Equimetrics.
- Department's county receipt book log is not periodically updated to ensure that receipt books are assigned to the correct employees.
- In one location, county receipt books are not locked and stored securely.
- In one location, county receipt books are shared with various employees hindering the department's ability to establish employee accountability and personnel corrective measures.

Riverside County Auditor-Controller's Standard Practice Manual 1001, *Internal Controls*, states, "county departments shall establish, document and maintain an effective system of internal controls." It also defines internal controls as the "methods and procedures used to provide reasonable assurance regarding the achievement of objectives," such as the "safeguarding of assets." The department's current process for monitoring, reconciling, and safeguarding of receipt books needs to be strengthened. When county receipts are not properly safeguarded the opportunity for misappropriation, petty theft, and use of county receipts for personal benefit increases. Additionally, not recording payments in Equimetrics results in businesses having inactive permits.

Recommendation 2.1

Develop policies and procedures to ensure all payments are recorded in the permit tracking system, monthly reconciliations between receipt book and payments recorded are consistently completed, and records are adequately maintained.

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Management's Response:

"Partially Concur. The department has policies and procedures pertaining to the above recommendation. To enhance these policies and ensure compliance, payments collected in the district offices, will have the backup documentation (receipt(s) and copy of check(s)), emailed to the office assistant assigned to enter the payments and the executive assistant. This will guarantee that all payment information is received at headquarters and aid in entering payments in a timely manner.

Supervisors will be required to conduct a monthly audit of district receipt books and daily money tracking logs to verify that all receipts have been accounted for. Furthermore, the district office assistant will review and compare the receipt logs with payment tracking system monthly to ensure all payments have been applied."

Actual/estimated Date of Corrective Action: March 17, 2021

Auditor's Comment:

During our audit, we requested to review policies and procedures over the payment collection processes and were notified the department did not have written policies and procedures over this area.

Recommendation 2.2

Ensure developed policies and procedure are consistently followed.

Management's Response:

"Concur. Annual review of policies will be implemented, and training will be provided to all office staff to ensure compliance."

Actual/estimated Date of Corrective Action: March 17, 2021

Recommendation 2.3

Develop strong policies and procedures to ensure proper controls for handling, issuing, and safeguarding county receipts.

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Management's Response:

"Partially Concur. The department has current policies and procedures in place for the safeguarding of receipt books. The receipts are being locked by each district office personnel and only distributed to field staff prior to issuance. To ensure compliance with the existing procedures, management will be conducting periodic district visits and audit the record keeping process. Deviations from policies will be documented and addressed in a timely manner."

Actual/estimated Date of Corrective Action: March 17, 2021

Procurement Card

The County's Procurement Card program was developed to improve efficiencies associated with the procurement process and reduce the costs associated with making purchases and processing vendor payments. The program requires compliance with current statutes and county procurement procedures and is intended to improve the timely delivery of products and services.

The Riverside County Purchasing & Fleet Services Department (Purchasing) is responsible for managing and monitoring the overall program. Additionally, Purchasing administers the training required for all program participants, establishes and communicates rules and guidelines, oversees participants' compliance with the county's procurement policies and procedures, and coordinates the interface between U. S. Bank and the county. Cardholders are required to comply with the Procurement Card Manual as written by Purchasing. Additionally, cardholders must complete the training prior to being provided with a procurement card.

The procurement card policy has controls developed and implemented that are different than traditional credit cards. The controls ensure the cards can be used only for specific types of purchases with established dollar limits. Additionally, approving officials assigned to each cardholder are required to provide prior approval on the purchases. The cardholder is responsible to verify all purchases once card statement is obtained.

As an integral part of a county department's internal control structure, management within each department is responsible for a system of internal controls that effectively and efficiently performs financial related activities and safeguards assets. The system

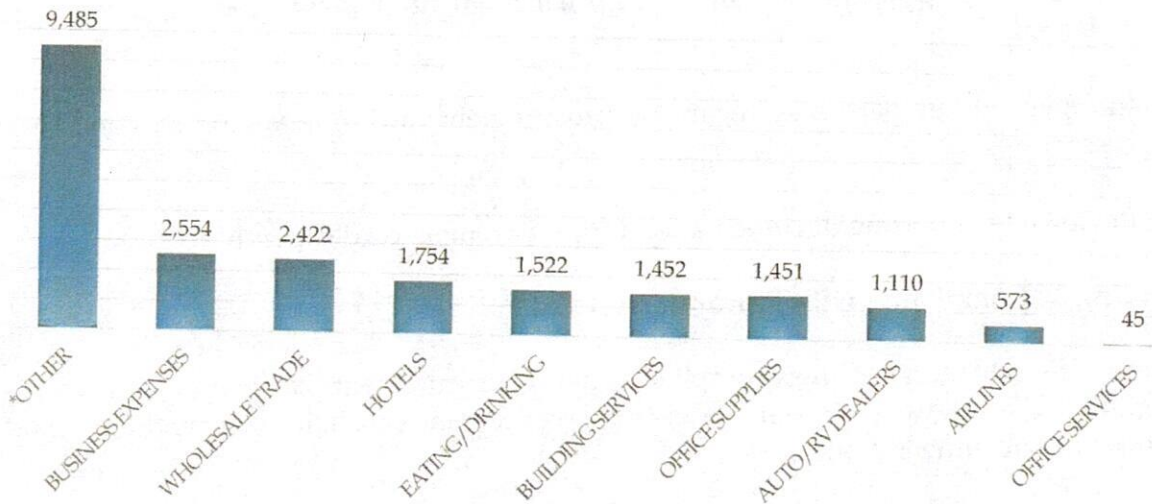
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should provide management with reasonable assurance that assets are properly safeguarded against loss from unauthorized use or theft, and transactions are executed in accordance with management's authorization.

Agricultural Commissioner's Office had one procurement cardholder, as of July 31, 2020. Procurement card expenditures for the period July 1, 2019, through July 31, 2020, included 82 transactions totaling \$22,369.

The chart below illustrates Agricultural Commissioner's Office procurement card expenditures for the period of July 1, 2019, through July 31, 2020, categorized in the following: airlines, hotels, business expense, office supplies, eating/drinking, office services, wholesale trade, other travel, other program expenses, and vehicle expense. Expenditures for the top three merchant groups include other program expenses at \$9,485, business expenses at \$2,554, and wholesale trade at \$2,422 for a total of \$14,461. These categories make up 65% of the total procurement card transactions.

**Agricultural Commissioner's Office
 Procurement Card Transactions
 (July 1, 2019, through July 31, 2020)**



* *Other* expenses category is used by US Bank for transactions that are not matched to any of their other categories.

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Audit Methodology

To accomplish our objectives, we performed the following:

- Reviewed county policies and procedures, specifically:
 - County of Riverside Procurement Card Program, Procedure Handbook (8/1/2016).
 - Board Policy A-62, *Credit Card Use*.
 - Board Policy D-1, *Reimbursement for General Travel and Other Actual and Necessary Expenses*.
- Obtained and reviewed department policies and other documents to determine compliance with Riverside County's procurement card policies and procedures.
- Obtained and reviewed a listing of all procurement cardholder agreements.
- Analyzed procurement card data pulled from Riverside County financial systems and U.S. Bank for audit period.
- Examined cardholder transaction logs, receipts, and credit card statements.
- Verified for appropriate levels of management review and approval are documented.
- Interviewed key personnel regarding procurement card internal controls and their processes.
- Reviewed supporting documentation for procurement card expenditures.

Finding 3: Compliance with Procurement Card Policies

There are instances of non-compliance with procurement card procedures. We identified the following in our review of procurement cardholder expenditures and supporting documentation:

- A procurement card was not immediately terminated for an employee no longer working for the Agricultural Commissioner's Office due to department oversight. The closure of the procurement card occurred 112 days after the employee left the department. Board Policy A-62, *Credit Card Use*, states, "Each department / agency shall develop and implement policies and procedures to ensure the immediate deactivation

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of cards/accounts assigned to employees who leave county employment for any reason." Additionally, the Riverside County Procurement Card Program Manual requires departments to "contact the Procurement Card Program Coordination to request that the current card be cancelled." Procurement cards that are not terminated timely increases the risk of misappropriation of county resources.

- We identified an expenditure that did not contain the proper travel authorization. Board Policy D-1, *Reimbursement for General Travel and Other Actual and Necessary Expenses*, states, "reimbursement for travel expenses requires prior authorization...All approved travel should be noted on a per trip basis in a memorandum signed by either the County Executive Officer/designee or the department head as delineated."

The Procurement Card program was developed to improve the efficiency of department daily operations and requires compliance with current statutes and county procurement procedures. When adequate controls are not in place to ensure compliance with county policies and procedures, there is the potential for misuse or misappropriation of county funds.

Recommendation 3.1

Establish a policy and procedure to ensure procurement cards are terminated immediately upon employee termination in accordance with Board Policy A-62, *Credit Card Use*.

Management's Response:

"**Concur.** The department has canceled all but one procurement card which is assigned to the executive assistant. Upon the expected departure of this employee, the card will be canceled until a replacement has been appointed."

Actual/estimated Date of Corrective Action: March 17, 2021

Recommendation 3.2

Ensure procurement card expenditures have appropriate supporting documentation in accordance with Policy D-1, *Reimbursement for General Travel and Other Actual and Necessary Expenses*.

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Management's Response:

"Concur. A check list of required paperwork will be required to be completed before final approval and submittal to the Auditors office."

Actual/estimated Date of Corrective Action: March 17, 2021