

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



**ITEM: 2.6**  
(ID # 14937)

**MEETING DATE:**  
Tuesday, April 13, 2021

**FROM :** AUDITOR CONTROLLER:

**SUBJECT:** AUDITOR-CONTROLLER: Internal Audit Report 2021-305: Riverside County Clerk of the Board, Control Environment, Follow-up Audit, AI Districts. [\$0]

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

1. Receive and file Internal Audit Report 2021-305: Riverside County Clerk of the Board, Control Environment, Follow-up Audit

**ACTION: Consent**

*Tanya Harris*  
Tanya Harris, Assistant Auditor Controller


4/1/2021

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**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**

<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:</b>	No
			<b>For Fiscal Year:</b>	N/A

**C.E.O. RECOMMENDATION:** Approval

**BACKGROUND:**

**Summary**

We completed the follow-up audit of the Riverside County Clerk of the Board. Our audit was limited to reviewing actions taken as of February 16, 2021, to correct findings noted in our original audit report 2017-004 dated July 31, 2017. The original audit report contained four recommendations, all of which required implementation to help correct the reported findings.

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 2021-305: Riverside County Clerk of the Board, Control Environment, Follow-up Audit.

  
 Stephanie Perez, Principal Management Analyst 4/5/2021

2.6

**Internal Audit Report 2021-305**

**Riverside County Clerk of the Board  
Control Environment  
Follow-up Audit**

**Report Date: April 13, 2021**



**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)

W.S.



**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



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

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

April 13, 2021

Kecia Harper  
Clerk of the Board  
Riverside County Clerk of the Board  
4080 Lemon Street, 1<sup>st</sup> Floor  
Riverside, CA 92501

**Subject: Internal Audit Report 2021-305: Riverside County Clerk of the Board,  
Control Environment, Follow-up Audit**

Dear Ms. Harper:

We completed the follow-up audit of Riverside County Clerk of the Board, Control Environment. Our audit was limited to reviewing actions taken as of February 16, 2021, to help correct the findings noted in our original audit report 2017-004 dated July 31, 2017.

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 four recommendations, all of which required implementation to help correct the reported findings. Based on the results of our audit, we found that of the four recommendations:

- Two of the recommendations were implemented.
- Two of the recommendations were not implemented.

**Internal Audit Report 2021-305: Riverside County Clerk of the Board, Control Environment, 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 and your response to the audit report, please refer to the attached Internal Audit Report 2017-004. You can also find the audit report on the Auditor-Controller's website located at [www.auditorcontroller.org/Divisions/AuditsandSpecializedAccounting/InternalAuditReports](http://www.auditorcontroller.org/Divisions/AuditsandSpecializedAccounting/InternalAuditReports).

Paul Angulo, CPA, MA  
Riverside County Auditor-Controller



By: René Casillas, CPA, CRMA  
Chief Internal Auditor

cc: Board of Supervisors  
Jeff Van Wagenen, County Executive Officer  
Grand Jury

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## Performance Evaluations

### Finding 1: Performance Evaluations

The Clerk of the Board's employee performance evaluation management process was not consistently performed as required. Board of Supervisors Policy C-21, *Employee Performance Evaluation Reports*, Section 3 (b) requires "...regular employees of Riverside County shall be evaluated on an annual basis, approximately on the anniversary of their initial employment with county or on the anniversary of promotion or entry into their current job classification." Our review of performance evaluations for nine of 19 employees for the period July 1, 2014, through December 27, 2016, disclosed that seven employee annual performance evaluations were never completed while two were completed in 2016. Monitoring controls to ensure performance evaluations are completed for all employees are not in place for the majority of the functional areas within the Clerk of the Board. The absence of performance evaluations hinders the achievement of the department's overall missions since employees play a key role in the achievement of the mission. Furthermore, the strengths and areas of improvement for employees to align themselves with the overall mission and goals of the Clerk of the Board are not formally being conveyed.

### Recommendation 1

Complete all performance evaluations as required under Board of Supervisors Policy C-21, *Employee Performance Evaluation Reports*.

### Current Status 1: Not Implemented

Based on our review of performance evaluations, this recommendation is not implemented. The Clerk of the Board is currently using the Riverside County Human Resources system for managing its performance evaluations. We found that out of eight performance evaluations sampled, three were not completed, and an additional three were not completed timely.

## Formal Succession Plan

### Finding 2: Formal Succession Plan

The Clerk of the Board does not have a written succession plan. Formal plans would identify risks and strategies, thereby providing a background for specific succession initiatives, including how employees are eligible to participate. In addition, transfer of knowledge is a critical component of succession management that strengthens the control environment to be able to achieve its overall mission. Without a succession plan, an organization may not have a means of ensuring that important services are maintained when management or key personnel changes occur.

### Recommendation 2

The Clerk of the Board should implement a formal written succession plan for management and key personnel.

### Current Status 2: Implemented



### Written Acknowledgement of Standards of Ethical Conduct

#### Finding 3: Written Acknowledgement of Standards of Ethical Conduct

The Clerk of the Board did not ensure that all employees provided written acknowledgement on the receipt of policy relating to the standards of ethical conduct. One out of eight employee files reviewed, who had been with the department for nine months, did not acknowledge that they were aware of standards of ethical conduct. Riverside County Board Policy C-35, *Standards of Ethical Conduct to Address Fraud, Waste and Abuse*, requires "department shall have all current employees provide written acknowledgment that they received and read this policy at the time of hire." The purpose of the ethical code of conduct is to establish the minimum requirement for conduct, and behavioral expectations rather than specific activities. When these expectations are not communicated, organizations may lack the discipline and structure to ensure objectives are achieved. Furthermore, leading practices for a good control environment recommends employees in any organization sign an acknowledgement annually to ensure compliance with the code of ethics policy.

#### Recommendation 3.1

Management ensure employees read and acknowledge in writing the standards on ethical conduct.

#### Current Status 3.1: Implemented

#### Recommendation 3.2

Management to implement the leading practice of having all its employees sign an acknowledgement of receipt, regarding the county's code of ethical conduct annually.

#### Current Status 3.2: Not Implemented

Based on our review, the Clerk of the Board did not ensure that all employees provided annually, the written acknowledgement on the receipt of policy relating to the Board Policy C-35. Clerk of the Board chose to not implement the recommendation because it is not specifically required under Board Policy C-35. We continue to recommend the department implement the recommendation to ensure employees consistently know how to recognize, prevent, and report on fraud, waste, and abuse as a best practice.

# **Attachment A**

**Internal Audit Report 2017-004**

**Riverside County Clerk of the Board  
Control Environment Audit**

**Report Date: July 31, 2017**



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

**ACO | AUDITOR  
CONTROLLER  
COUNTY OF RIVERSIDE**

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

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

July 31, 2017

Kecia Harper-Ihem  
Clerk of the Board  
Riverside County Clerk of the Board  
County Administrative Center  
4080 Lemon Street, 1<sup>st</sup> Floor  
Riverside, CA 92501

**Subject: Internal Audit Report 2017-004: Riverside County Clerk of the Board, Control Environment**

Dear Ms. Harper-Ihem:

We have completed an audit of the Riverside County Clerk of the Board to provide management and the Board of Supervisors with an independent assessment of the adequacy and effectiveness of the control environment. We conducted the audit from December 7, 2016, through February 2, 2017, for operations from July 1, 2014, through January 12, 2017.

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 identified areas of opportunity that can help Riverside County Clerk of the Board management optimize the internal control component known as the control environment. Specifically, in areas related to the performance evaluation management process, succession planning, and written acknowledgement on the standards of ethical conduct.



**Internal Audit Report 2017-004: Riverside County Clerk of the Board, Control Environment**

We thank the Riverside County Clerk of the Board 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  
Interim Chief Internal Auditor

cc: Board of Supervisors  
Executive Office  
Grand Jury

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## Executive Summary

### Overview

"The Clerk of the Board provides administrative support to the Board of Supervisors as well as providing services to the public. The Clerk of the Board serves as the clearing house for all matters requiring the review or executive action of the governing authorities of the County of Riverside, scheduling meetings of the Board of Supervisors, clerking Board meetings, preparing and filing statement of facts with the Secretary of State, attestation of the signature of the Chairman of the Board on all necessary documents and preparation of administrative records for litigation. The Clerk of the Board prepares agendas and posting per the Brown Act, prepares minutes and recording of the Board meetings and provides processing and dissemination of all board directives, policies, county ordinances and laws of the county's legislative branch and provides members of the public with agendas including online access, notices of public hearings, access to public records and the opportunity to attend the open meetings of the Board of Supervisors, certain special districts, boards and authorities." *County of Riverside. County Executive Officer: Fiscal Year 2017/18 Recommended Budget. Clerk of the Board, 80.*

### Audit Objective

Our objective is to provide management and the Board of Supervisors with an independent assessment of the adequacy and effectiveness of the control environment.

### Audit Conclusion

Based upon the results of our audit, we identified areas of opportunity that can help Riverside County Clerk of the Board management optimize the internal control component known as the control environment. Specifically, in areas related to the performance evaluation management process, succession planning, and written acknowledgement on the standards of ethical conduct.

## Control Environment

### Background

Internal controls are a coordination of policies and procedures established to provide reasonable assurance regarding the achievement of respective organization objectives related to the effectiveness and efficiency of operations, compliance with applicable laws and regulations, reliability of reporting, and the safeguarding of assets. Every member in an organization affect internal controls, but it is the ultimate responsibility of management to implement them and to ensure the controls are functioning as intended. Doing so allows management to stay focused on its pursuit of an organization's strategic objectives.

In support of management efforts to achieve the objectives of the organization, management should consider the following five internal control components:

- **Control Environment:** Sets the tone to the organization and is the foundation of all other internal control components
- **Risk Assessments:** Identifies and analyzes the risk associated with the achievement of the entity's objectives
- **Control Activities:** Actions established by policies and procedures to help ensure that management's directives are carried out
- **Information and Communication:** Actions to carry out the responsibilities in support of the achievement of the objectives
- **Monitoring Activities:** Ongoing or separate evaluations to ascertain whether each of the components of internal controls is present and functioning

For an organization to have an effective control environment, management should consistently demonstrate and communicate its commitment to integrity and ethical values, establish adequate governance oversight processes, implement an organizational structure with adequate authority and responsibility, demonstrate a commitment to attract, develop and retain a competent workforce, and have strong workforce accountability measures for the achievement of the organizational objectives.

Our audit scope focused on the control environment component since it is the foundation of an effective system of internal controls. It provides discipline and structure to the achievement of the primary objectives of an entity and establishes the tone from the top-down of organizations. As such, when management, at every level of the organization views internal controls as essential to the successful achievement of its objectives, it is expected that the same view will be conveyed to everyone within the organization and as a result, internal controls will work effectively. The opposite effect will occur when management view the internal controls as obstacles and/or unrelated to the achievement of the entity's objectives.

**Internal Audit Report 2017-004: Riverside County Clerk of the Board, Control Environment**

Scope includes:

- Code of ethics – implementation, training, and communication
- Employee development training program
- Evaluations – completion and goal setting
- Organizational and reporting structure – effectively structured to facilitate effective reporting and communication about internal controls among various positions of management, establishing roles and reporting responsibilities
- Succession planning – development for business continuity
- Communication of mission and other pertinent matters
- Policies and Procedures – development, implementation, and communication

**Audit Objective**

Our objective is to provide management and the Board of Supervisors with an independent assessment of the adequacy and effectiveness of the Clerk of the Board control environment.

**Audit Methodology**

To accomplish our objectives, we:

- Identified and reviewed applicable laws, codes, regulations, and policies
- Conducted interviews with department management and staff
- Reviewed organizational and reporting structure
- Selected a sample of employees and reviewed files for completion of employee evaluations, development training programs, and goal setting
- Determine if the Clerk of the Board had a formal succession plan
- Performed an employee turnover analysis to determine the turnover rate
- Determined if exit interviews were conducted



### **Finding 1: Performance Evaluations**

The Clerk of the Board performance management process was not consistently performed as required. Board of Supervisors Policy C-21, *Employee Performance Evaluation Reports*, Section 3 (b) requires "...regular employees of Riverside County shall be evaluated on an annual basis, approximately on the anniversary of their initial employment with county or on the anniversary of promotion or entry into their current job classification." Our review of performance evaluations for nine of 19 employees for the period July 1, 2014, through December 27, 2016, disclosed that seven employee annual performance evaluations were never completed while two were completed in 2016. Monitoring controls to ensure performance evaluations are completed for all employees are not in place for the majority of the functional areas within the Clerk of the Board. The absence of performance evaluations hinder the achievement of the department's overall missions since employees play a key role in the achievement of the mission. Furthermore, the strengths and areas of improvement for employees to align themselves with the overall mission and goals of the Clerk of the Board are not formally being conveyed.

### **Recommendation 1**

Complete all performance evaluations as required under Board of Supervisors Policy C-21, *Employee Performance Evaluation Reports*.

### **Management's Response "Concur"**

"The Clerk of the Board will start conducting annual performance evaluations for all employees as required in Board of Supervisors Policy C-21. Management monitors employee performance on a regular basis and any concerns are expressed both verbally and via email. In the future, the performance evaluation will be provided to employees on an annual basis. A copy of the final performance evaluation will be placed in the employee file for audit purposes."

**Actual/Estimated Date of Corrective Action:** June 30, 2018

### **Finding 2: Formal Succession Planning**

The Clerk of the Board does not have a written succession plan. Formal plans would identify risks and strategies, thereby providing a background for specific succession initiatives, including how employees are eligible to participate. In addition, transfer of knowledge is a critical component of succession management that strengthens the control environment to be able to achieve its overall mission. Without a succession plan, an organization may not have a means of ensuring that important services are maintained when management or key personnel changes occur.

### **Recommendation 2**

The Clerk of the Board should implement a formal written succession plan for management and key personnel.

#### **Management's Response "Concur"**

"The Clerk of the Board does not have a written succession plan; however, staff are being cross-trained on departmental processes so if the department were to lose key employees there will be a smooth transition with minimal impact to operations. The Clerk of the Board does feel that the Auditor-Controller should provide a template to maintain consistency between all county departments. Once the succession plan has been finalized, a copy will be kept on file in the department for audit purposes."

**Actual/Estimated Date of Corrective Action:** June 30, 2018

### **Finding 3: Written Acknowledgement of Standards of Ethical Conduct**

The Clerk of the Board did not ensure that all employees provided written acknowledgement on the receipt of policy relating to the standards of ethical conduct. One out of eight employee files reviewed, who had been with the department for nine months, did not acknowledge that they were aware of standards of ethical conduct. Riverside County Board Policy C-35, *Standards of Ethical Conduct to Address Fraud, Waste and Abuse*, requires "department shall have all current employees provide written acknowledgment that they received and read this policy at the time of hire." The purpose of the ethical code of conduct is to establish the minimum requirement for conduct, and behavioral expectations rather than specific activities. When these expectation are not communicated, organizations may lack the discipline and structure to ensure objectives are achieved. Furthermore, leading practices for a good control environment recommends employees in any organization sign an acknowledgement annually to ensure compliance with the code of ethics policy.

#### **Recommendation 3.1**

Management ensures employees read and acknowledge in writing the standards on ethical conduct.

#### **Management's Response "Partially Concur"**

"The Clerk of the Board will ensure that all employees read and acknowledge the standards on ethical conduct as required in Board of Supervisors Policy C-35. However, of the eight employees that were sampled, five (5) employees had a signed acknowledgment on file, and two (2) had an acknowledgment held by department that had previously hired them. The Clerk of the Board does agree that one (1) employee did not have a signed acknowledgment. The department will ensure that the employee is made aware of the C-35 policy and that a signed acknowledgment is completed. In the future, this information will be presented to a new employee at the time of hire

**Internal Audit Report 2017-004: Riverside County Clerk of the Board, Control Environment**

to ensure compliance with the policy. A copy of the signed acknowledgment will be placed in the employee file for audit purposes."

**Actual/Estimated Date of Corrective Action:** June 30, 2018

**Recommendation 3.2**

Management to implement the leading practice of having all its employees sign an acknowledgement of receipt, regarding the county's code of ethical conduct annually.

**Management's Response "Do Not Concur"**

"The Clerk of the Board does not agree with the recommendation that an acknowledgment of receipt be signed annually. This requirement is not referenced in the Board of Supervisors Policy C-35. No further action is necessary by the department regarding this observation."



OFFICE OF  
CLERK OF THE BOARD OF SUPERVISORS  
1<sup>ST</sup> FLOOR, COUNTY ADMINISTRATIVE CENTER  
P.O. BOX 1147, 4080 LEMON STREET  
RIVERSIDE, CA 92502-1147  
Office: (951) 955-1060 FAX: (951) 955-1071

KECIA R. HARPER  
CLERK OF THE BOARD  
KIMBERLY RECTOR  
ASSISTANT CLERK OF THE BOARD

## Attachment B

The following are the current status of the reported findings and planned corrective actions contained in Internal Audit Report 2017-004: Riverside County Clerk of the Board, Control Environment.

*Kecia R. Harper*

2/16/21

Authorized Signature

Date

### Finding 1: Performance Evaluations

The Clerk of the Board performance management process was not consistently performed as required. Board of Supervisors Policy C-21, *Employee Performance Evaluation Reports*, Section 3 (b) requires "...regular employees of Riverside County shall be evaluated on an annual basis, approximately on the anniversary of their initial employment with county or on the anniversary of promotion or entry into their current job classification." Our review of performance evaluations for nine of 19 employees for the period July 1, 2014, through December 27, 2016, disclosed that seven employee annual performance evaluations were never completed while two were completed in 2016. Monitoring controls to ensure performance evaluations are completed for all employees are not in place for the majority of the functional areas within the Clerk of the Board. The absence of performance evaluations hinder the achievement of the department's overall missions since employees play a key role in the achievement of the mission. Furthermore, the strengths and areas of improvement for employees to align themselves with the overall mission and goals of the Clerk of the Board are not formally being conveyed.

Current Status

Reported Finding Corrected?

Yes

No

Performance evaluations are now being entered and submitted through the HR Employee Performance Manager system. The completed evaluation is reviewed with staff to update them on their performance.

Recommendation 1

Complete all performance evaluations as required under Board of Supervisors Policy C-21, *Employee Performance Evaluation Reports*.



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CLERK OF THE BOARD OF SUPERVISORS  
1<sup>st</sup> FLOOR, COUNTY ADMINISTRATIVE CENTER  
P.O. BOX 1147, 4080 LEMON STREET  
RIVERSIDE, CA 92502-1147  
Office: (951) 955-1060 FAX: (951) 955-1071

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ASSISTANT CLERK OF THE BOARD

### Management Reply

"Concur. The Clerk of the Board will start conducting annual performance evaluations for all employees as required in Board of Supervisors Policy C-21. Management monitors employee performance on a regular basis and any concerns are expressed both verbally and via email. In the future, the performance evaluation will be provided to employees on an annual basis. A copy of the final performance evaluation will be placed in the employee file for audit purposes."

Actual/Estimated Date of Corrective Action: June 30, 2018

Current Status

Corrective Action: Fully Implemented  Partially Implemented   
Not Implemented

Description of the corrective action taken (or pending action and estimated date of completion for planned corrective action that is partially or not implemented).

Performance evaluations are now being entered and submitted through the HR Employee Performance Manager system. The system keeps track of evaluation due dates and emails Management when one is due. A copy is kept in the employee file located in the Clerk of the Board's office.

### Finding 2: Formal Succession Planning

The Clerk of the Board does not have a written succession plan. Formal plans would identify risks and strategies, thereby providing a background for specific succession initiatives, including how employees are eligible to participate. In addition, transfer of knowledge is a critical component of succession management that strengthens the control environment to be able to achieve its overall mission. Without a succession plan, an organization may not have a means of ensuring that important services are maintained when management or key personnel changes occur.

Current Status

Reported Finding Corrected? Yes  No

A Formal Succession Plan has been created and is currently in draft status.



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CLERK OF THE BOARD OF SUPERVISORS  
1<sup>st</sup> FLOOR, COUNTY ADMINISTRATIVE CENTER  
P.O. BOX 1147, 4080 LEMON STREET  
RIVERSIDE, CA 92502-1147  
Office: (951) 955-1060 FAX: (951) 955-1071

KECIA R. HARPER  
CLERK OF THE BOARD  
KIMBERLY RECTOR  
ASSISTANT CLERK OF THE BOARD

## Recommendation 2

The Clerk of the Board should implement a formal written succession plan for management and key personnel.

## Management Reply

"Concur. The Clerk of the Board does not have a written succession plan; however, staff are being cross trained on departmental processes so if the department were to lose key employees there will be a smooth transition with minimal impact to operations. The Clerk of the Board does feel that the Auditor-Controller should provide a template to maintain consistency between all county departments. Once the succession plan has been finalized, a copy will be kept on file in the department for audit purposes."

Actual/Estimated Date of Corrective Action: June 30, 2018

## Current Status

Corrective Action:  Fully Implemented  Partially Implemented  Not Implemented

Description of the corrective action taken (or pending action and estimated date of completion for planned corrective action that is partially or not implemented).

A Formal Succession Plan has been created and is currently in draft status. Updates are being made to the plan and should be completed by June 2021.

## Finding 3: Written Acknowledgement of Standards of Ethical Conduct

The Clerk of the Board did not ensure that all employees provided written acknowledgement on the receipt of policy relating to the standards of ethical conduct. One out of eight employee files reviewed, who had been with the department for nine months, did not acknowledge that they were aware of standards of ethical conduct. Riverside County Board Policy C-35, *Standards of Ethical Conduct to Address Fraud, Waste and Abuse*, requires "department shall have all current employees provide written acknowledgment that they received and read this policy at the time of hire." The purpose of the ethical code of conduct is to establish the minimum requirement for conduct, and behavioral expectations rather than specific activities. When these expectations are not communicated, organizations may lack the discipline and structure to ensure objectives are achieved. Furthermore, leading practices for a good control environment recommends employees in any organization sign an acknowledgement annually to ensure compliance with the code of ethics policy.



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Office: (951) 955-1060 FAX: (951) 955-1071

KECIA R. HARPER  
CLERK OF THE BOARD

KIMBERLY RECTOR  
ASSISTANT CLERK OF THE BOARD

Current Status

Reported Finding Corrected?

Yes

No

The department will now assure that any employee hired into the department reads and acknowledges in writing Board Policy C-35: Standards of Ethical Conduct to Address Fraud, Waste and Abuse. A copy of this document will be placed in the employees file located in the Clerk of the Board's office.

Recommendation 3.1

Management ensures employees read and acknowledge in writing the standards on ethical conduct.

Management Reply

"Partially Concur. The Clerk of the Board will ensure that all employees read and acknowledge the standards on ethical conduct as required in Board of Supervisors Policy C-35. However, of the eight employees that were sampled, five (5) employees had a signed acknowledgment on file, and two (2) had an acknowledgment held by department that had previously hired them. The Clerk of the Board does agree that one (1) employee did not have a signed acknowledgment. The department will ensure that the employee is made aware of the C-35 policy and that a signed acknowledgment is completed. In the future, this information will be presented to a new employee at the time of hire to ensure compliance with the policy. A copy of the signed acknowledgment will be placed in the employee file for audit purposes."

Actual/Estimated Date of Corrective Action: June 30, 2018



OFFICE OF  
CLERK OF THE BOARD OF SUPERVISORS  
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KECIA R. HARPER  
CLERK OF THE BOARD

KIMBERLY RECTOR  
ASSISTANT CLERK OF THE BOARD

### Recommendation 3.2

Management to implement the leading practice of having all its employees sign an acknowledgement of receipt, regarding the county's code of ethical conduct annually.

### Management's Reply

"Do Not Concur. The Clerk of the Board does not agree with the recommendation that an acknowledgment of receipt be signed annually. This requirement is not referenced in the Board of Supervisors Policy C-35. No further action is necessary by the department regarding this observation."

### Current Status

Corrective Action: Fully Implemented  Partially Implemented   
Not Implemented

Description of the corrective action taken (or pending action and estimated date of completion for planned corrective action that is partially or not implemented).

The Clerk of the Board still does not agree with this recommendation. The current policy does not state that the form must be completed on an annual basis. Section 7 of Board Policy C-35 states: "Within 90 days of the Board of Supervisors' approval of this policy, department heads shall have all current employees provide written acknowledgement that they have received and read this policy. All employees hired after the Board of Supervisors' approval of the policy, will be required to provide written acknowledgement that they have received and read this policy at the time of hire".