

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



ITEM: 2.5
(ID # 18459)

MEETING DATE:

Tuesday, March 08, 2022

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2022-306: Riverside County Community Action Partnership Follow-up Audit [District: All]; [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2022-306: Riverside County Community Action Partnership Follow-up Audit

ACTION: Consent

Tanya Harris
Tanya Harris, Assistant Auditor Controller

2/23/2022

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Spiegel, 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: March 8, 2022
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

We completed a follow-up audit of the Riverside County Community Action Partnership. Our audit was limited to reviewing actions taken as of December 27, 2021, to correct findings noted in our original audit report 2020-004 dated June 16, 2020. The original audit report contained one recommendation, 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

ATTACHMENTS:

A: Riverside County Auditor-Controller - Internal Audit Report 2022-306: Riverside County Community Action Partnership Follow-up Audit.

Internal Audit Report 2022-306

**Riverside County
Community Action Partnership Follow Up
Audit**

Report Date: March 8, 2022



**Office of Paul Angulo, CPA, MA
Riverside County Auditor-Controller
4080 Lemon Street, 11th Floor
Riverside, CA 92509
(951) 955-3800**

www.auditorcontroller.org



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OFFICE OF THE
AUDITOR-CONTROLLER**

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ACC | **AUDITOR
CONTROLLER**
COUNTY OF RIVERSIDE

Paul Angulo, CPA, MA
Riverside County Auditor-Controller

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

March 8, 2022

Carrie Harmon
Interim Executive Director
Riverside County Community Action Partnership
3403 Tenth St., Ste. 300
Riverside, CA 92501

Subject: Internal Audit Report 2022-306: Riverside County Community Action Partnership Follow-up Audit

Dear Ms. Harmon:

We completed the follow-up audit of Community Action Partnership. Our audit was limited to reviewing actions taken as of December 27, 2021, to help correct the findings noted in our original audit report 2020-004 dated June 16, 2020.

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 one recommendation, which required implementation to help correct the reported finding. Based on the results of our audit, we found that the one recommendation was implemented.

**Internal Audit Report 2022-306: Riverside County Community Action Partnership,
Follow-up Audit**

Summary of the conditions from the original audit and the results of our review on the status of the implementation of the recommendations are provided in this report. For an in-depth understanding of the original audit, please refer to Internal Audit Report 2020-004 at 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 A. Van Wagenen, County Executive Officer
Grand Jury

**Internal Audit Report 2022-306: Riverside County Community Action Partnership,
Follow-up Audit**

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**Internal Audit Report 2022-306: Riverside County Community Action Partnership,
Follow-up Audit**

Weatherization Claim Monthly Reporting

Finding 1: Weatherization Monthly Claim Reporting

The processes identified during our sample testing of 13 reports submitted to the state for reimbursements have not been included in the policies and procedures. Standard Practice Manual 1001, *Internal Controls* (Formerly referred as SPM 104), identifies core principles of internal controls and it states, "Well-documented policies and procedures should be established and maintained to promote employee understanding of job duties, provide day-to-day guidance to staff and help ensure continuity during employee absences or turnover." Community Action risks not having consistency in related business processes, increased errors, inaccurate reporting, and increased processing time by not having these processes documented in their policies and procedures.

Recommendation 1

Update policies and procedures to address key processes such as preparing adjustments, monitoring for outstanding checks, verifying previous claims to avoid duplication, and monitoring budget levels.

Current Status 1: Implemented