

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



ITEM: 2.8
(ID # 18873)

MEETING DATE:
Tuesday, April 26, 2022

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2022-307: Riverside County Fire Department, Follow-up Audit, District: All. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2022-307: Riverside County Fire Department, Follow-up Audit

ACTION:Consent


Tanya Harris, Assistant Auditor Controller 4/14/2022

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Spiegel, Perez, and Hewitt
Nays: None
Absent: Washington
Date: April 26, 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 Fire Department. Our audit was limited to reviewing actions taken as of January 11, 2022, to correct findings noted in our original audit report 2018-020 dated March 4, 2019. The original audit report contained one recommendation, all of which required implementation to help correct the reported findings.

BACKGROUND:

Summary (continued)

Please see report for audit results.

Impact on Citizens 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 2022-307: Riverside County Fire Department, Follow-up Audit.



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

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ACO | **AUDITOR
CONTROLLER**
COUNTY OF RIVERSIDE

Paul Angulo, CPA, MA
Riverside County Auditor-Controller

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

April 26, 2022

Bill Weiser
Fire Chief
Riverside County Fire Department
210 W. San Jacinto Avenue
Perris, CA 92570

Subject: Internal Audit Report 2022-307: Riverside County Fire Department, Follow-up Audit

Dear Chief Weiser:

We completed the follow-up audit of Fire Department. Our audit was limited to reviewing actions taken as of January 11, 2022, to help correct the findings noted in our original audit report 2018-020 dated March 4, 2019.

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 not implemented.

Internal Audit Report 2022-307: Riverside County Fire Department, 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 2018-020 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

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Internal Audit Report 2022-307: Riverside County Fire Department, Follow-up Audit

Capital Assets

Finding 1: Capital Asset Listing

The location of five assets did not agree with the Riverside County financial system listing. In addition, two capital assets were surplused and were not removed from the Riverside County financial system listing. Per SPM 513, *Capital Asset Tags*, when an asset is to be moved from one location to another, the department must complete an SPM Form AM-6, *Capital Asset Transfer*, and the location change must be noted in the Riverside County financial system. Furthermore, SPM 514, *Capital Asset Disposal*, requires that for assets surplused, a completed SPM Form AM-7, *Capital Asset Disposition*, must be submitted to the Riverside County Auditor- Controller's Office with supporting documentation. The Fire Department does not have a system in place to ensure assets are updated in the Riverside County financial system when they are moved. Asset inventory control is essential to ensure the Fire Department assets are adequately safeguarded, financial records are accurate, and county policies and procedures are adhered to.

Recommendation 1

Ensure capital assets are tracked and surplused in accordance with SPM 513, *Capital Asset Tags* and SPM 514, *Capital Asset Disposal*.

Current Status 1: Not Implemented

During our review of 16 assets sampled, we identified the following: four capital assets were not in the location as indicated in the Riverside County financial system, two capital assets were not updated with sufficient information to accurately identify capital assets in the Riverside County financial system, and one capital asset was not in use as indicated in the Riverside County financial system.