

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



**ITEM: 2.6
(ID # 19432)**

MEETING DATE:
Tuesday, July 12, 2022

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2022-007 Riverside County Regional Parks and Open Space District Audit

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2022-007: Riverside County Regional Parks and Open Space District Audit

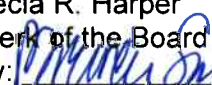
ACTION:Consent


Tanya Harris, Assistant Auditor Controller 6/22/2022

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Washington and Hewitt
Nays: Spiegel
Absent: Perez
Date: July 12, 2022
xc: Auditor, Parks

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 of the Riverside County Regional Parks and Open Space District Audit. This audit is conducted to provide management and the Board of Supervisors with an independent assessment of internal controls over cash handling and park ranger certification requirements.

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

BACKGROUND:

Summary (continued)

We will follow-up in one year to determine if actions were taken to correct the findings noted.

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's Office - Internal Audit Report 2022-007: Riverside County Regional Parks and Open Space District Audit

Internal Audit Report 2022-007

**Riverside County
Regional Parks and Open Space District
Audit**

Report Date: July 12, 2022



**Office of Paul Angulo, CPA, MA
Riverside County 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**

July 12, 2022

Kyla Brown
General Manager/Parks Director
Riverside County Regional Parks and Open Space District
4600 Crestmore Rd.
Riverside, CA 92509

**Subject: Internal Audit Report 2022-007: Riverside County Regional Parks and Open
Space District Audit**

Dear Ms. Brown:

In accordance with Board of Supervisors Resolution 83-338, we audited the Riverside County Regional Parks and Open Space District to provide management and the Board of Supervisors with an independent assessment of internal controls over cash handling and park ranger certification requirements.

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.

Internal Audit Report 2022-007: Riverside County Regional Parks and Open Space District Audit

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
Jeff A. Van Wagenen, Jr., County Executive Officer
Dave Rogers, Chief Administrative Officer
Grand Jury

Internal Audit Report 2022-007: Riverside County Regional Parks and Open Space
District Audit

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Executive Summary

Overview

The Riverside County Regional Parks and Open Space District (Parks) features more than 91,000 acres and includes camping parks, historic sites, nature centers, ecological reserves, and trails. The Park is accredited by the National Recreation and Park Association for demonstrating standards of ethical and professional practices in the delivery of park and recreation programs.

Parks has an adopted budget of \$17.6 million for FY 2021-22 and 95 positions to execute its responsibilities. *County of Riverside, Fiscal Year 2021-22 Adopted Budget Volume 1, 309-310.*

Audit Objective

Our objective is to provide management and the Board of Supervisors with an independent assessment about the adequacy and effectiveness of internal controls over park ranger certification requirements. 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. Reasonable assurance recognizes internal controls have inherent limitations, including cost, mistakes, and intentional efforts to bypass internal controls.

Audit Scope and Methodology

We conducted the audit from June 29, 2021, through September 1, 2021, for operations from July 1, 2019, through September 1, 2021. Following a risk-based approach, our scope initially included the following:

- Cash Handling
- California Environmental Quality Act Projects
- Employee Layoffs
- Park Ranger Certification Requirements
- Special Event Operations

Through inquiry, observations, and limited examination of relevant documentation, it was determined through a risk assessment of the business processes for the California

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Environmental Quality Act projects, employee layoffs, and special event operations, that the risk exposure to Parks associated with these processes are considered low. We focused our audit scope to internal controls over cash handling and park ranger certification requirements.

Audit Highlights

Summary of Existing Conditions

- Park Rangers did not renew their First Aid and Cardiopulmonary Resuscitation/Automated External Defibrillator (CPE/ACE) certification. These certifications are standard job requirements for Park Rangers to meet their responsibility in protecting our parks and the people who visit them.

Summary of Improvement Opportunities

- Ensure renewal certificates are completed, tracked, and monitored for Park Rangers.

Audit Conclusion

Based upon the results of our audit, we identified opportunities for improvement of internal controls relating to park ranger certification requirements. However, we determined Riverside County Regional Parks and Open Space District's internal controls over cash handling provide reasonable assurance that its objectives relating to these areas 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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Park Ranger Certification Requirement

Background

Park Rangers perform professional and technical park operation duties, monitor and patrol parks and open-space, and perform other related duties as required. Park Rangers must possess current valid certificates in First Aid, Cardiopulmonary Resuscitation/Automated External Defibrillator (CPR/AED), Basic Water Rescue issued by the American Red Cross or YMCA and have successfully completed PC 832 Arrest and Firearm Course.

Objective

To verify the existence and adequacy of internal controls over certification requirements for park rangers.

Audit Methodology

To accomplish these objectives, we:

- Obtained and documented all relevant policies and procedures over Park Ranger's certification and renewal requirements.
- Conducted interviews with Park Personnel regarding Park Ranger's certification and renewal requirements.
- Reviewed a sample of certificates and training requirements for park employees.

Finding 1: Renewal of Expired Certifications

Park Rangers had expired certification for First Aid and Cardiopulmonary Resuscitation/Automated External Defibrillator (CPR/AED). We identified the following in our sample review of 5 current Park Rangers:

- Three (60%) out of five Park Rangers had an expired First Aid certification.
- Two (40%) out of five Park Rangers had an expired Cardiopulmonary Resuscitation/Automated External Defibrillator certification.

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Recommendation 1

Ensure renewal certificates are completed, tracked, and monitored for Park Rangers.

Management's Response

"Concur. Individual employees and their immediate supervisors are responsible for ensuring compliance with certification requirements based upon position classification. Based upon the results of the audit, a better tracking and reporting procedure is needed. Parks has consulted with Human Resources and will be developing an improved procedure to help monitor certifications and their expiration dates, as well as a procedure for notifying employees when their certifications are about to expire. All Park Rangers were directed to renew any expired or soon to be expired certifications. Certifications found to be expired during this audit have since been renewed by the subject Park Rangers. It should be noted, some of the courses have not been offered due to COVID-19. For those courses, employees will complete the courses as soon as they are made available."

Actual/estimated Date of Corrective Action: "As of May 2022, all Park Ranger certifications are up to date on required certifications."

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District Audit**

Cash Handling

Background

Park facilities include eight regional parks with camping, fishing, and other amenities, seven historic and educational sites that foster an appreciation of nature and history. Parks accepts cash throughout the Regional Park collection sites. This site is defined as a Park facility that handles cash on a regular basis.

Cash is the most liquid of assets and as such can easily be converted, temporarily or permanently, to an individual's personal use. The highly liquid nature of cash requires that strict controls be established over all phases of cash handling operations throughout the Parks.

Audit Methodology

To accomplish these objectives, we:

- Obtained and reviewed county and Park policies and procedures.
- Conducted interviews and performed walk-throughs with Park personnel responsible for cash management operations.
- Conducted cash counts.

Finding: None Noted