

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



**ITEM: 2.7
(ID # 19435)**

**MEETING DATE:
Tuesday, July 12, 2022**

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2022-005: Riverside County Department of Public Social Services Audit [District: All]; [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2022-005: Riverside County Department of Public Social Services Audit.

ACTION:Consent

Tanya Harris
Tanya Harris, Assistant Auditor Controller

6/23/2022

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, DPSS

Kecia R. Harper
Clerk of the Board
By: *Wanda Smith*
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 Department of Public Social Services. This audit is conducted to provide management and the Board of Supervisors with an independent assessment of internal controls over foster family agencies and short-term residential therapeutic program.

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

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's Office - Internal Audit Report 2022-005: Riverside County Department of Public Social Services Audit

Internal Audit Report 2022-005

**Riverside County
Department of Public Social Services
Audit**

Report Date: July 12, 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



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

County Administrative Center
4080 Lemon Street, 11th Floor
P.O. Box 1326
Riverside, CA 92502-1326
(951) 955-3800
Fax (951) 955-3802

AO | AUDITOR
CONTROLLER
COUNTY OF RIVERSIDE

Paul Angulo, CPA, MA
Riverside County Auditor-Controller

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

July 12, 2022

Sayori Baldwin
Assistant County Executive Officer
Riverside County Department of Public Social Services
4060 County Circle Dr.
Riverside, CA 92503

Subject: Internal Audit Report 2022-005; Riverside County Department of Public Social Services Audit

Dear Ms. Baldwin,

In accordance with Board of Supervisors Resolution 83-338, we audited the Riverside County Department of Public Social Services to provide management and the Board of Supervisors with an independent assessment of internal controls over foster family agencies and short-term residential therapeutic program.

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 2022-005: Riverside County Department of Public Social Services Audit

In accordance with paragraph III.C of the Board of Supervisors Resolution 83-338, an opportunity to respond to our audit report was provided to the department. Department management opted to move forward without a response.

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 2022-005: Riverside County Department of Public Social Services Audit

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Executive Summary

Overview

Riverside County Department of Public Social Services (Department of Public Social Services) is comprised of three major program divisions. Adult Services Division provides programs to aid elder and dependent adults. The Children's Services Division offers programs designed to promote safety, permanency, and well-being of vulnerable children as well as investigating child abuse and neglect allegations. Self-Sufficiency Division supports individuals and families to achieve well-being, and economic independence. Department of Public Social Services has an adopted budget of \$1.21 billion for FY 2021-22 and 5,049 adopted positions. County of Riverside, Fiscal Year 2021-22 Adopted Budget Volume 1, 138.

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 contracted services, COVID-19 food distribution services, and foster family agencies and short-term residential therapeutic program. 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 9, 2021, through February 18, 2022, for operations from July 1, 2019, through October 12, 2021. Following a risk based approach, our scope initially included the following:

- Contracted Services
- COVID-19 Food Distribution Services
- Foster Family Agencies and Short-term Residential Therapeutic Program

Through inquiry, observations, and limited examination of relevant documentation, it was determined through a risk assessment of the business processes for contracted services, and COVID-19 food distribution services, that the risk exposure to the Department of Public Social Services associated with these processes are well mitigated with internal controls and are functioning as designed. Therefore, we focused our audit

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scope to internal controls over foster family agencies and short-term residential therapeutic program.

Audit Conclusion

During our preliminary review of foster family agencies and short-term residential therapeutic program process, Department of Public Social Services disclosed government codes that create a limitation as to the information that could be provided to the Auditor-Controller's Office over this audit area. Welfare and Institutions Code §827 restricts access to case files, documents, and information relating to those documents to entitled agencies and personnel. As such, alternative audit steps were performed to achieve the objectives of the audit using the limited information that could be provided by Department of Public Social Services in combination with information that is publicly available. Based on the results our preliminary review using the substituted audit steps, we are not able to provide conclusive results on foster family agency and short-term residential therapeutic program in our audit scope.

Foster Family Agencies and Short-Term Residential Therapeutic Program

Background

The Resource Families Approval program is a caregiver approval process that streamlines and eliminates the duplication of existing processes over foster parent licensing, relative approval, and approvals for adoption and guardianship. In addition, Resource Families Approval program includes comprehensive psychological assessments, home environment checks, and training for families and relatives.

Foster Family Agencies are county placement agencies established to place children in homes or facilities. Foster Family Agencies are organized and operated on a non-profit basis and engage in the following activities: recruiting, certifying, training foster parents, supporting foster parents, and finding temporary or permanent homes for foster children.

A Short-Term Residential Therapeutic Program is a residential facility operated by either a private organization or a public agency. Short-Term Residential Therapeutic Program provide specialized intensive care and supervision to children. Short-Term Residential Therapeutic Program activities include support services, treatment, and short-term 24-hour care and supervision for children as well as nonminor dependents.

Objective

To verify the existence and adequacy of internal controls over foster family agencies and short-term residential therapeutic program.

Audit Methodology

To accomplish these objectives, we:

- Obtained an understanding Welfare and Institutions Code §827.
- Obtained and reviewed limited Foster Family Agency and Short-Term-Residential Therapeutic Programs utilized by Department of Public Social Services.
- Conducted interviews and performed walk-through with department personnel.

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- Obtained and reviewed the scope of work performed by California Department of Social Services over Riverside County Resource Family Approval program.
- Reviewed audit programs over Foster Family Agencies and Short-Term Residential Therapeutic Program facilities to determine the steps performed by Department of Public Social Services' Independent Review Group in their audits and reviews.

Results: Foster Family Agency and Short-Term Residential Therapeutic Program (Scope Limited as a Result of Department Staffs Inability to Provide Information Due to Legal Restrictions)

Information as it relates to Foster Family Agencies and Short-Term Residential Therapeutic Program was requested from Department of Public Social Services and could not be provided to Riverside County Auditor-Controller's Office due to legal restrictions. Welfare and Institutions Code §827(4) states, "A juvenile case files, any portion thereof, and information relating to the content of the juvenile case file, may not be disseminated by the receiving agencies to any persons or agencies, other than those persons or agencies authorized." As such, as we are unable to obtain and review relevant documentation for our review, we cannot provide conclusive results as to the adequacy of internal controls over this audit scope.