

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



**ITEM: 2.5  
(ID # 21267)**

**MEETING DATE:**  
Tuesday, February 28, 2023

**FROM :** AUDITOR CONTROLLER:

**SUBJECT:** AUDITOR-CONTROLLER: Internal Audit Report 2023-311: Riverside County Emergency Management Department, Follow-up Audit, All Districts. [\$0]

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

1. Receive and file Internal Audit Report 2023-311: Riverside County Emergency Management Department, Follow-up Audit

**ACTION:Consent**

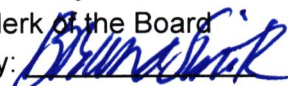
  
Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 2/16/2023

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**MINUTES OF THE BOARD OF SUPERVISORS**

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

Ayes: Jeffries, Spiegel, Washington, and Gutierrez  
Nays: None  
Absent: Perez  
Date: February 28, 2023  
xc: Auditor

Kimberly Rector  
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	\$ 0.0	\$ 0.0
<b>NET COUNTY COST</b>	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
<b>SOURCE OF FUNDS: N/A</b>			<b>Budget Adjustment: No</b>	
			<b>For Fiscal Year: N/A</b>	

**C.E.O. RECOMMENDATION:** Approve

**BACKGROUND:**

**Summary**

We completed a follow-up audit of the Riverside County Emergency Management Department. Our audit was limited to reviewing actions taken as of September 7, 2022, to correct findings noted in our original audit report 2021-020 dated July 20, 2021. The original audit report contained 11 recommendations, all of which required implementation to help correct the reported findings.

Based on the results of our audit, we found that of the eleven recommendations:

- Ten of the recommendations were implemented.
- One of the recommendations was partially implemented.

For an in-depth understanding of the original audit, please refer to Internal Audit Report 2021-020 included as an attachment to this follow-up audit report or it can also be found at <https://auditorcontroller.org/divisions/internal-audit>.

**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 2023-311: Riverside County Emergency Management Department, Follow-up Audit.

  
 Stephanie Perez, Principal Management Analyst 2/21/2023

**Internal Audit Report 2023-311**

**Riverside County  
Emergency Management Department,  
Follow-up Audit**

**Report Date: February 28, 2023**



**Office of Ben J. Benoit  
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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**ACC** | AUDITOR  
CONTROLLER  
COUNTY OF RIVERSIDE

**Ben J. Benoit**  
Riverside County Auditor-Controller

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

February 28, 2023

Bruce Barton  
Director of Emergency Management  
Riverside County Emergency Management Department  
450 E. Alessandro  
Riverside, CA 92508

**Subject: Internal Audit Report 2023-311: Riverside County Emergency Management  
Department, Follow-up Audit**

Dear Mr. Barton:

We completed the follow-up audit of Riverside County Emergency Management Department. Our audit was limited to reviewing actions taken as of September 7, 2022, to help correct the findings noted in our original audit report 2021-020 dated July 20, 2021.

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

- Ten of the recommendations were implemented.
- One of the recommendations was partially implemented.



**Internal Audit Report 2023-311: Riverside County Emergency Management 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 2021-020 included as "Attachment A" of this audit report along with our department status letter as "Attachment B." You can also find the original audit report at <https://auditorcontroller.org/divisions/internal-audit>.

We thank you and your staff for your help and cooperation. The assistance provided contributed significantly to the successful completion of this audit.



Ben J. Benoit  
Riverside County Auditor-Controller



By: René Casillas, CPA, CRMA  
Deputy Auditor-Controller

cc: Board of Supervisors  
Jeff A. Van Wagenen, County Executive Officer  
Dave Rogers, Chief Administrative Officer  
Grand Jury

**Internal Audit Report 2023-311: Riverside County Emergency Management  
Department, Follow-up Audit**

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Internal Audit Report 2023-311: Riverside County Emergency Management Department, Follow-up Audit

Accounts Payable

Finding 1: Supporting Documentation

"In our review of 30 invoices for the Great Plates program processed by Emergency Management, we identified the following:

- Three of 30 (10%) payment vouchers for the Great Plates program were processed by Emergency Management with inadequate supporting documentation such as a listing clients receiving assistance to validate the expenditures. Standard Practice Manual, Processing Vouchers, states departments must "submit voucher register report with the back-up documentation to your departmental approver for approval prior to submission to the ACO." Emergency Management stated they relied on other county departments to provide accurate and complete information. Supporting documentation provides financial records for events or activities, and therefore ensures the accuracy and completeness of department transactions. Additionally, supporting documentation provides departments with information to research discrepancies.

Consideration should be taken when processing vouchers for programs requiring eligibility determination such as Great Plates administered by Riverside County Office on Aging (Office on Aging). We performed a review to determine client program eligibility and identified the following:

- 25 of 171 (15%) Great Plates recipients tested were ineligible to the program in at least one of the three months reviewed. We verified the 25 recipients were currently receiving federal nutrition assistance from other programs administered by Office on Aging making them ineligible to the Great Plates program. California Governor's Office of Emergency Services, *Great Plates Delivered Program Guidance*, states, "participants must not be currently receiving assistance from other state or federal nutrition assistance programs" to be eligible for Great Plates program assistance. Emergency Management did not have a process in place to verify supporting documentation with client information to perform a diligent review to ensure Great Plates program compliance. While the ultimate responsibility for ensuring program eligibility lies with Office of Aging, Emergency Management should consider the complexity of programs for which they perform the accounts payable function. Accounts payable processes are designed to ensure discrepancies are identified, payments are accurate, and payments reflect events and activities that occurred. Additionally, the Great Plates program costs are reimbursed by the Federal Emergency Management Agency, due to the ineligible

**Internal Audit Report 2023-311: Riverside County Emergency Management Department, Follow-up Audit**

recipients of the program, the funds may be requested to be returned to the federal agency."

**Recommendation 1.1**

"Ensure vouchers processed by Emergency Management department contain adequate supporting documentation to validate expenditures."

**Current Status 1.1: Implemented**

**Recommendation 1.2**

"Develop a process to improve coordination with other county department programs to ensure expenditures are compliant with county, federal, or state requirements."

**Current Status 1.2: Implemented**

**Finding 2: Duplicate Payment**

"Based on our review of vouchers processed for by Emergency Management during the audit review period, we performed an analysis to identify duplicate payments of invoices. We identified one invoice totaling \$27,349 which was paid by Emergency Management and Riverside County Community Action Partnership (Community Action Partnership). Emergency Management processed the invoice on behalf of Community Action Partnership. A correction was requested by Community Action Partnership to the invoice and processed the payment to the vendor resulting in a duplicate payment. Community Action Partnership did not notify Emergency Management to reverse the payment or to request a credit from the vendor. As such, communication between Emergency Management and the departments for which they process voucher payments for needs to be improved to identify situations where duplicate payments may occur."

**Recommendation 2.1**

"In the event that Emergency Management process vouchers for other county departments in the future, develop a process to ensure duplicate invoice payments do not occur."

**Current Status 2.1: Implemented**



**Internal Audit Report 2023-311: Riverside County Emergency Management Department, Follow-up Audit**

**Recommendation 2.2**

“Communicate with Community Action Partnership to recover the duplicate payment from the vendor.”

**Current Status 2.2: Implemented**

**Contract Monitoring**

**Finding 3: Inadequate Contract Monitoring**

“Emergency Management is not adequately monitoring contractors to ensure department is correctly billed for services provided. Based on our review of invoices and supporting documentation for Power Security Group, we identified the following discrepancies:

- Invoices indicate Emergency Management was billed an hourly rate of \$52.50 for security guard services when the contracted rate was set at \$35 hourly.
- Emergency Management was invoiced for four security guards working 96-hour days, for each day of the months reviewed. This would equate to the four security guards working 24 hours each day.

Riverside County contract, *RIVCO-99046-012-06/23* with Power Security Group for armed and unarmed security guard services includes an agreement which states, “CONTRACTOR shall make available, upon written request by any duly authorized Federal, State, or COUNTY agency, a copy of this Agreement and such books, documents and records as are necessary to certify the nature and extent of the CONTRACTOR’s costs related to this Agreement. All such books, documents and records shall be maintained by CONTRACTOR for at least five years following termination of this Agreement and be available for audit by the COUNTY.” Based on the contractual agreement, a request was made to Power Security Group to provide supporting documentation for the invoices. We were unable to obtain the requested supporting documentation from Power Security Group or Emergency Management, as such, we were unable to validate the discrepancies identified. By not providing requested documentation, Power Security Group is out of compliance with the contract terms and conditions. Furthermore:

**Internal Audit Report 2023-311: Riverside County Emergency Management Department, Follow-up Audit**

- Power Security Group expenditures were not linked to established county contracts. We identified three purchase orders totaling \$439,995 for services provided by Power Security Group which were not linked to an established county contract with the contractor. Contracts are established between Riverside County and vendors to procure goods/services and typically include pricing agreements, terms and conditions, and limits on expenditures before having to seek board approval. Linking expenditures to contracts is a control designed to ensure contract limitations are monitored and ensures departments are within a contract's terms and conditions.

Standard Practice Manual 1001, Internal Controls, states, "County departments and agencies shall establish, document and maintain an effective system of internal controls for promoting effectiveness and efficiency in operations." Inadequate monitoring of invoices from contractors increases the risk of theft, loss, contract non-compliance and paying for services not rendered."

**Recommendation 3.1**

"Develop policies and procedures to ensure invoices for all contracts are adequately reviewed."

**Current Status 3.1: Implemented**

**Recommendation 3.2**

"Ensure purchase orders are linked to Riverside County contracts."

**Current Status 3.2: Implemented**

**Recommendation 3.3**

"Ensure management is monitoring expenditures to verify purchase orders are linked to county established contracts."

**Current Status 3.3: Implemented**

**Internal Audit Report 2023-311: Riverside County Emergency Management Department, Follow-up Audit**

**Recommendation 3.4**

“Analyze the invoices from Power Security Group to ensure Emergency Management did not overpay for services provided.”

**Current Status 3.4: Implemented**

**Expenditures**

**Finding 4: Purchase Orders**

“During our review of Emergency Management expenditures, we identified the following as it relates to purchase orders:

- One instance totaling \$267,867 in which purchase orders were split and circumvented the Buyer II limitations of \$100,000 per day per vendor for expenditures with contracted vendors.
- One instance totaling \$8,089 in which purchase orders were split and circumvented the \$5,000 per day per vendor limitations for expenditures with non-contracted vendors.

The Purchasing Policy Manual further states, “deliberate attempts to split orders, where the purpose is keeping total cost of each order down below bid limits, and failure to combine orders when practice for the best interest of the County in orders to circumvent the limitations, is prohibited.” This highlights the need for Emergency Management to monitor purchase order limitations. The splitting of purchase orders can result in unauthorized commitments and increases the likelihood of improper payments. Furthermore, when purchase orders are split into smaller components, it circumvents formal bid requirements designed to ensure the best use of taxpayer dollars.”

**Recommendation 4**

“Develop a process to maintain compliance with purchasing authority and expenditure limitations as set forth in the Riverside County Purchasing Manual.”

**Current Status 4: Implemented**

Internal Audit Report 2023-311: Riverside County Emergency Management  
Department, Follow-up Audit

Warehouse Inventory

Finding 5: Warehouse Inventory Controls

“Based on our review of Emergency Management warehouse inventory, we identified the following:

- Emergency Management does not maintain a complete listing of all inventory at the warehouse. In our review, we identified the Riverside warehouse did not have an inventory listing for emergency supplies and equipment. Additionally, periodic inventory counts have not been performed on the inventory items. Per discussion with Emergency Management, a listing of emergency supplies and equipment was last completed in January 2020 as prioritization was given over maintaining COVID supplies and vaccine inventory.
- Emergency Management acquired an inventory management system to track inventory in real time, however, the department has only implemented the system to track capital assets. Department management stated they were unable to fully implement the inventory system due to the COVID pandemic emergency. Effective and efficient inventory aids in controlling, tracking, and safeguarding inventory. Furthermore, not maintaining an adequate inventory can increase delays in locating and maintaining inventory levels which can impact the department’s objectives during emergencies.
- We were unable to validate internal controls over adjustments within the inventory management system as the department has not fully implemented the system. Emergency Management must ensure there is an audit trail to increase traceability and accountability to adjustments made to inventory items. Additional consideration should be given to who can perform inventory adjustments to promote adequate segregation of duties. United States General Account Office, *Best Practices in Achieving Consistent, Accurate Physical Counts of Inventory and Related Property*, states, “The key areas of segregation are (1) physical custody of assets, (2) processing and recording of transactions, and (3) approval of transactions...personnel recording transactions that affect the on-hand quantities should not be responsible for physical custody of the inventory or approval of adjustments.” Monitoring inventory adjustments aid in identifying trends on items susceptible to unauthorized use or disposition.



**Internal Audit Report 2023-311: Riverside County Emergency Management Department, Follow-up Audit**

Per Standard Practice Manual 1001, *Internal Control*, "Equipment, inventories, cash and other property should be secured physically, counted periodically, and compared with control records." Standard Practice Manual 1001 furthers states, "County departments and agencies shall establish document and maintain an effective system of internal controls to safeguard and track assets."

**Recommendation 5.1**

"Establish an adjustment monitoring process for tracking adjustments to inventory."

**Current Status 5.1: Implemented**

**Recommendation 5.2**

"Expand the implementation of Emergency Management's new inventory management system to include tracking of all warehouse inventory."

**Current Status 5.2: Partially Implemented**

Emergency Management expanded its new inventory management system, ServiceNow, to include warehouse inventory items. Seven out of ten (70%) warehouse inventory items selected for testing could not be located at the time of our visit (November 21, 2022). Warehouse inventory items were either not at the location reported in ServiceNow or items did not match the descriptions reported in the system. Emergency Management updated their date of corrective action to January 1, 2023. As such, the department has not fully implemented ServiceNow as a warehouse inventory tracking system.

# Attachment A

**Internal Audit Report 2021-020**

**Riverside County  
Emergency Management Department  
Audit**

**Report Date: July 20, 2021**



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

July 20, 2021

Bruce Barton  
Director of Emergency Management Department  
Riverside County Emergency Management Department  
4210 Riverwalk Parkway, Ste. 300  
Riverside, CA 92505

**Subject: Internal Audit Report 2021-020: Riverside County Emergency Management  
Department Audit**

Dear Mr. Barton:

In accordance with Board of Supervisors Resolution 83-338, we completed an audit of the Emergency Management Department to provide management and the Board of Supervisors with an independent assessment of internal controls over accounts payable, Coronavirus Relief Funds construction project eligibility, contract monitoring, expenditures, and warehouse inventory.

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 2021-020: Riverside County Emergency Management Department  
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  
George Johnson, County Executive Officer  
Grand Jury



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**Internal Audit Report 2021-020: Riverside County Emergency Management Department  
Audit**

## **Executive Summary**

### **Overview**

Riverside County Emergency Management Department (Emergency Management) was established in July of 2015 and consist of four divisions: Business and Finance, Operations, Preparedness, and Riverside County Medical Services Agency (REMSA). Emergency Management Department provides coordination and oversight of emergency management and disaster and response services for Riverside County. It has an adopted budget of \$21.8 million for FY 2020-21 and 77 authorized positions to execute its responsibilities. *County of Riverside, Fiscal Year 2020-21 Adopted Budget, 251.*

On March 11, 2020, the World Health Organization declared COVID-19 a pandemic. Emergency Management coordinated with Riverside County University Health System Medical Center, Riverside County University Health System Public Health, and other key county departments to identify, mitigate, prepare, and respond to the COVID-19 emergency. County departments coordinated under the Mass Care Branch of the county Emergency Operations Center who further coordinated with the County Executive Policy Team to ensure the procurement of supplies and resources throughout the COVID-19 emergency.

### **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 accounts payable, Coronavirus Relief Fund, contract monitoring, expenditures, and warehouse inventory. 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.

### **Audit Scope and Methodology**

We conducted the audit from February 24, 2021, through June 2, 2021, for operations from July 1, 2019, through June 2, 2021. From a risk-based perspective, our scope included the following:

- Accounts payable over payments processed by EMD on behalf of other county departments
- Coronavirus Relief Fund construction project eligibility
- Contract Monitoring
- Expenditures
- Warehouse inventory

**Internal Audit Report 2021-020: Riverside County Emergency Management Department  
Audit**

**Audit Highlights**

*Existing Conditions*

The current processes have not mitigated the following risk areas:

- Emergency Management processed vouchers with inadequate supporting documentation. Providing appropriate documentation ensures compliance with county policies, ensures the accuracy and completeness of department transactions, and safeguards against inadequate use of county resources.
- Duplicate payment of an invoice payment processed by Emergency Management. Strengthening the internal control will help mitigate the risk associated with duplicate payments.
- Emergency Management is not adequately monitoring contractors to ensure department is correctly billed for services provided. Not adequately monitoring contractors increases the risk of services not being performed and the potential for overbilling.
- Expenditures are not linked to established county contracts. Linking expenditures to contracts is a control designed to ensure contract limitations and terms and conditions are monitored.
- Split purchases were identified in multiple purchase orders. Splitting purchase orders result in unauthorized commitments and increases the likelihood of improper payments and circumvents county procurement policies.
- Emergency Management does not maintain a complete listing of all inventory at the warehouse. Monitoring inventory aids in identifying stock, manages storage capacity, avoids overspending, and reduces inventory costs.
- Emergency Management acquired an inventory management system to track inventory in real time; however, the department has only implemented the system to track capital assets. Not maintaining an adequate inventory can increase delays in locating and maintaining inventory levels which can impact the department's objectives during emergencies. Additionally, effective inventory system can aid in safeguarding assets, reduce inventory errors, and increases reliability of inventory information.
- We were unable to validate internal controls over adjustments within the inventory management system as the department has not fully implemented the system. Monitoring inventory adjustments aid in identifying trends on items susceptible to unauthorized use or disposition.

**Internal Audit Report 2021-020: Riverside County Emergency Management Department  
Audit**

***Improvement Opportunities***

The improvement opportunities are in the following areas:

- Ensure vouchers processed by Emergency Management department contain adequate supporting documentation to validate expenditures.
- Develop a process to improve coordination with other county department programs to ensure expenditures are compliant with county, federal, or state requirements.
- Develop a process to ensure duplicate invoice payments do not occur when Emergency Management processes vouchers for other county departments.
- Develop policies and procedures to ensure invoices for all contracts are adequately reviewed.
- Develop a process to maintain compliance with purchasing authority and expenditure limitations as set forth in the Riverside County Purchasing Manual.
- Establish an adjustment monitoring process for tracking adjustments to inventory.
- Expand the implementation of the inventory management system to include tracking of all warehouse inventory.

**Audit Conclusion**

Based upon the results of our audit, we identified opportunities for improvement of internal controls relating to accounts payable, Coronavirus Relief Fund, contract monitoring, expenditures, and warehouse inventory.



## Accounts Payable

### Background

An accounts payable function is responsible for issuing payments to vendors that provide goods/services to a county department. The accounts payable function verifies payments are properly approved and authorized, ensures payments are properly recorded, and monitors for duplicate payments to vendors. During the COVID-19 pandemic, Emergency Management aided other county departments with processing payments to vendors for certain programs. Two key programs were Great Plates and Project Roomkey administered by Office on Aging and Housing, Homelessness Prevention and Workforce Solutions departments, respectively.

### Objective

To verify the existence and adequacy of internal controls over accounts payable for payments processed by Emergency Management on behalf of other county departments.

### Audit Methodology

To accomplish these objectives, we:

- Obtained an understanding of board policies, and applicable standards over accounts payable.
- Interviewed Emergency Management personnel and obtained an overview of the procurement process.
- Obtained a listing of all vouchers processed by Emergency Management on behalf of other departments and selected the Great Plates program (administered by Office on Aging) and Project Roomkey (Homeless Housing Authority) to perform testing.
- Obtained and reviewed California Governor's Office of Emergency Services, *Great Plates Delivered Program Guidance*
- Analyzed vouchers processed by Emergency Management for the audit period to verify adequate supporting documentation and program eligibility criteria.

**Internal Audit Report 2021-020: Riverside County Emergency Management Department  
Audit**

**Finding 1: Supporting Documentation**

In our review of 30 invoices for the Great Plates program processed by Emergency Management, we identified the following:

- Three of 30 (10%) payment vouchers for the Great Plates program were processed by Emergency Management with inadequate supporting documentation such as a listing clients receiving assistance to validate the expenditures. Standard Practice Manual, Processing Vouchers, states departments must “submit voucher register report with the back-up documentation to your departmental approver for approval prior to submission to the ACO.” Emergency Management stated they relied on other county departments to provide accurate and complete information. Supporting documentation provides financial records for events or activities, and therefore ensures the accuracy and completeness of department transactions. Additionally, supporting documentation provides departments with information to research discrepancies.

Consideration should be taken when processing vouchers for programs requiring eligibility determination such as Great Plates administered by Riverside County Office on Aging (Office on Aging). We performed a review to determine client program eligibility and identified the following:

- 25 of 171 (15%) Great Plates recipients tested were ineligible to the program in at least one of the three months reviewed. We verified the 25 recipients were currently receiving federal nutrition assistance from other programs administered by Office on Aging making them ineligible to the Great Plates program. California Governor’s Office of Emergency Services, *Great Plates Delivered Program Guidance*, states, “participants must not be currently receiving assistance from other state or federal nutrition assistance programs” to be eligible for Great Plates program assistance. Emergency Management did not have a process in place to verify supporting documentation with client information to perform a diligent review to ensure Great Plates program compliance. While the ultimate responsibility for ensuring program eligibility lies with Office of Aging, Emergency Management should consider the complexity of programs for which they perform the accounts payable function. Accounts payable processes are designed to ensure discrepancies are identified, payments are accurate, and payments reflect events and activities that occurred. Additionally, the Great Plates program costs are reimbursed by the Federal Emergency Management Agency, due to the ineligible recipients of the program, the funds may be requested to be returned to the federal agency.

**Internal Audit Report 2021-020: Riverside County Emergency Management Department  
Audit**

**Recommendation 1.1**

Ensure vouchers processed by Emergency Management department contain adequate supporting documentation to validate expenditures.

**Management's Response:**

**"Partially Concur.** Since the flight from Wuhan with 290 passengers arrived at the March Air Reserve Base on January 29, 2020, the Executive Office, EMD, RUHS-Public Health, RUHS Medical Center, Social Services along with other key County Departments have been coordinating the County's COVID-19 planning, mitigation, response and recovery efforts. Coordinating interagency communications, public information, hospital surge capacity, COVID case management, testing and vaccinations, feeding and housing of vulnerable populations, data collection/reporting and allocating/distributing critical resources were just some of the top daily priorities for the past 17 months. Coordination of these efforts occurred through the Medical and Health Department Operations Center (MHDOC) initially then through the County Emergency Operations Center (EOC) as the COVID-19 pandemic expanded. The County Public Health Officer proclaimed a Public Health Emergency due to COVID-19 on March 8, 2020. The Board of Supervisors ratified the Public Health Emergency and proclaimed a Local Emergency on March 10, 2020.

Time critical life safety tasks undertaken by the EOC and its collective participating County Departments included procuring and distributing resources such as personal protective equipment, durable medical equipment and medical staff to the County healthcare system including all local hospitals, skilled nursing facilities, extended care facilities and emergency medical service providers. As critical demand for these resources grew globally, they became scarce and required rapid procurement when supply sources were identified. Concurrently as State orders including a stay-at-home order impacted employment, food security and housing Countywide, the departments coordinated under the Mass Care Branch of the EOC implemented Federal and State sponsored programs such as Operation RoomKey and Great Plates to meet the growing needs of Riverside County residents. Due to the time critical and rapidly expanding nature of needs driven by the growing nationwide pandemic, many of the State and Federal programs and funding were initially pushed out with minimal initial guidance for local implementation. The County moved swiftly and decisively to implement all programs and utilize federal funding that would provide needed resources to residents. To meet the time critical demand for resources the County Executive Officer/Director of Emergency Services issued an Emergency Procurement order on March 26, 2020. This order remained in effect until May 12, 2021. The County's Emergency Operations

**Internal Audit Report 2021-020: Riverside County Emergency Management Department  
Audit**

Center (EOC) received over 2,000 resource requests that were submitted by supporting departments, stakeholders and communities. Many of the requests presented supply and logistical challenges that required rapid, real time solutions in an emergency management environment that was unprecedented in scale and scope. Nonetheless, the challenges were addressed, and the EOC and Executive Policy Group worked together to ensure the proper resources were procured to supply response operations, partner agencies and our communities in order to save lives and reduce the impacts of COVID-19.

The Great Plates program was developed and managed as a collaborative effort at the direction of the EOC Executive Policy Group. The payments to vendors for services rendered were approved by Office on Aging functioning within the EOC Mass Care and Shelter Branch. EMD's role through the EOC Administration and Finance Section was developed to process payments to vendors that were participating in the program using the Peoplesoft vouchering process. Due to client confidentiality some supporting documents may not have been submitted and whenever requested by the ACO approver EMD would work with the ACO to provide any additional documentation requested. Vouchers were submitted and approved by the ACO based on the Standard Practice Manual 802 for Processing Vouchers revised 10/07/05. The Department complied with the ACO's requirements within the SPM when "vouchers not meeting the requirements set forth below will not be approved for payment and will be returned to the department for correction and resubmission to the ACO" since any vouchers in question would have been rectified and were appropriately approved by the ACO approver. EMD understands that the SPM may not cover all requirements for supporting documentation during emergencies and is in the process of developing improved EOC processes and procedures to include supporting documentation that validates appropriateness and accuracy of expenditures."

**Actual/estimated Date of Corrective Action:** December 31, 2021

**Recommendation 1.2**

Develop a process to improve coordination with other county department programs to ensure expenditures are compliant with county, federal, or state requirements.

**Management's Response:**

**"Partially Concur.** The Great Plates program was developed and managed as a collaborative effort at the direction of the EOC Policy Group. The payments to vendors for services rendered were approved by Office on Aging functioning within the EOC

**Internal Audit Report 2021-020: Riverside County Emergency Management Department Audit**

Mass Care and Shelter Branch. EMD's role through the EOC Administration and Finance Section was developed to process payments to vendors that were participating in the program using the Peoplesoft vouchering process. Due to the COVID-19 impacts countywide the Executive Office developed the RivCo CARES team that worked functionally as the EOC Administration and Finance Section to coordinate all response related expenditures and developed the Riverside Co\_CARES Funding Guidelines and Procedures submitted to the ACO on 2/25/2021. The Great Plates program was managed by OOA within the EOC Mass Care and Shelter Branch and any program related findings have already been addressed directly between the ACO and OOA. In accordance with the Standardized Emergency Management System (SEMS) and the Emergency Services Act, EMD will be coordinating with County Departments and Operational Area Stakeholders to complete an after action review and report to include improving EOC processes for major/complex incidents and County Department training to ensure compliance with all county, federal or state requirements."

**Actual/estimated Date of Corrective Action:** December 31, 2021

**Finding 2: Duplicate Payment**

Based on our review of vouchers processed for by Emergency Management during the audit review period, we performed an analysis to identify duplicate payments of invoices. We identified one invoice totaling \$27,349 which was paid by Emergency Management and Riverside County Community Action Partnership (Community Action Partnership). Emergency Management processed the invoice on behalf of Community Action Partnership. A correction was requested by Community Action Partnership to the invoice and processed the payment to the vendor resulting in a duplicate payment. Community Action Partnership did not notify Emergency Management to reverse the payment or to request a credit from the vendor. As such, communication between Emergency Management and the departments for which they process voucher payments for needs to be improved to identify situations where duplicate payments may occur.

**Recommendation 2.1**

In the event that Emergency Management process vouchers for other county departments in the future, develop a process to ensure duplicate invoice payments do not occur.



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**Management's Response:**

**"Partially Concur.** Project Roomkey was developed and managed as a collaborative effort at the direction of the EOC Policy Group. The payments to vendors for services rendered were approved by Housing, Homelessness Prevention and Workforce Solutions (HHPWS) functioning within the EOC Mass Care and Shelter Branch. EMD's role through the EOC Administration and Finance Section was developed to process payments to vendors that were participating in the program using the Peoplesoft vouchering process. The Department did not process a duplicate invoice payment listed on the finding. The Department processed the invoice for payment according to the agreed timeline (EMD would process payments for any services rendered up to December 31, 2020). We maintained this communication in January of 2021 when on 1/19/2021 the Procurement Contract Specialist assigned to HHPWS confirmed that purchase orders would be created with their accounting strings. The duplicate payment referenced was processed by CAP and this should be addressed with them directly. In accordance with the Standardized Emergency Management System (SEMS) and the Emergency Services Act, EMD will be coordinating with County Departments and Operational Area Stakeholders to complete an after action review and report to include improving EOC processes for major/complex incidents and County Department training to ensure compliance with all county, federal or state requirements."

**Actual/estimated Date of Corrective Action:** December 31, 2021

**Recommendation 2.2**

Communicate with Community Action Partnership to recover the duplicate payment from the vendor.

**Management's Response:**

**"Concur.** After being notified of the duplicate payment processed to the vendor, on 4/20/2021 EMD reached out to HHPWS- CAP to resolve the item with the vendor. After EMD Fiscal processed the payment on the approved invoice there was communication between CAP and the vendor, and the vendor submitted an updated invoice for the same timeframe using the same invoice number. CAP and the vendor resolved the matter by crediting the overpayment amount on future invoices. An email was sent to the ACO audit team on 4/27/2021 notifying them of the resolution. In accordance with the Standardized Emergency Management System (SEMS) and the Emergency Services Act, EMD will be coordinating with County Departments and Operational Area Stakeholders to complete an after action review and report to include



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improving EOC processes for major/complex incidents and County Department training to ensure compliance with all county, federal or state requirements.”

**Actual/estimated Date of Corrective Action:** December 31, 2021

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## **Contract Monitoring**

### **Background**

The Riverside County, *Purchasing Policy Manual (2016)*, defines a contract as “an agreement or purchase order for the purchase or disposal of commodities or services.” The Purchasing Policy Manual further states, “purchase contracts shall be entered into only after it has been determined that prices be paid are reasonable considering all of the circumstances pertaining to the particular purchase under consideration.” Price reasonableness is established through competitive bidding and supported cost analysis. The terms and conditions of county contracts identify the rights and responsibilities of the parties involved. Terms and conditions include, but are not limited to the following: payment, penalties, record retention, confidentiality, scope of services, and inspection of services.

Contract monitoring is a key process in ensuring compliance with a contracts established terms and conditions. Contract monitoring consists of understanding the terms and conditions and the scope of work. Departments can promote contract compliance through validation of satisfactory work performance, ensuring timely performance of contracted work, maintaining adequate documentation, and proper review and approval of invoices prior to payment to a contractor. The Riverside County, *Purchasing Policy Manual (2016)*, states, “whenever a department determines a vendor has not satisfactorily delivered the goods or services contracted for by a purchase order and/or contract, the department should address the problem by initiating a Supplier Correction Action Form located at the Purchasing’s Intranet Forms website. It should never be assumed that contract performance problems will work themselves out.” Furthermore, “corrective action procedures can influence better vendor performance, improved contracts and increase customer satisfaction. Departments are encouraged to document and report all poor or deficient performance.”

### **Objective**

To verify the adequacy of internal controls over contract monitoring.

### **Audit Methodology**

To accomplish these objectives, we:

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- Obtained and reviewed the Riverside County Purchasing Manual as it relates to purchasing authority limitations.
- Obtained and reviewed a listing of all contracts and memorandums of understanding associated with Emergency Management.
- Selected a sample of contractors to determine if adequate controls exist over contractor monitoring.
- Reviewed invoices from contractor and request supporting documentation.

**Finding 3: Inadequate Contractor Monitoring**

Emergency Management is not adequately monitoring contractors to ensure department is correctly billed for services provided. Based on our review of invoices and supporting documentation for Power Security Group, we identified the following discrepancies:

- Invoices indicate Emergency Management was billed an hourly rate of \$52.50 for security guard services when the contracted rate was set at \$35 hourly.
- Emergency Management was invoiced for four security guards working 96-hour days, for each day of the months reviewed. This would equate to the four security guards working 24 hours each day.

Riverside County contract, *RIVCO-99046-012-06/23* with Power Security Group for armed and unarmed security guard services includes an agreement which states, "CONTRACTOR shall make available, upon written request by any duly authorized Federal, State, or COUNTY agency, a copy of this Agreement and such books, documents and records as are necessary to certify the nature and extent of the CONTRACTOR's costs related to this Agreement. All such books, documents and records shall be maintained by CONTRACTOR for at least five years following termination of this Agreement and be available for audit by the COUNTY." Based on the contractual agreement, a request was made to Power Security Group to provide supporting documentation for the invoices. We were unable to obtain the requested supporting documentation from Power Security Group or Emergency Management, as such, we were unable to validate the discrepancies identified. By not providing requested documentation, Power Security Group is out of compliance with the contract terms and conditions. Furthermore:

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- Power Security Group expenditures were not linked to established county contracts. We identified three purchase orders totaling \$439,995 for services provided by Power Security Group which were not linked to an established county contract with the contractor. Contracts are established between Riverside County and vendors to procure goods/services and typically include pricing agreements, terms and conditions, and limits on expenditures before having to seek board approval. Linking expenditures to contracts is a control designed to ensure contract limitations are monitored and ensures departments are within a contract's terms and conditions.

Standard Practice Manual 1001, Internal Controls, states, "County departments and agencies shall establish, document and maintain an effective system of internal controls for promoting effectiveness and efficiency in operations." Inadequate monitoring of invoices from contractors increases the risk of theft, loss, contract non-compliance and paying for services not rendered.

**Recommendation 3.1**

Develop policies and procedures to ensure invoices for all contracts are adequately reviewed.

**Management's Response:**

**"Partially Concur.** The Department does not agree that there are issues with contract monitoring within normal EMD operating practices or even small to medium scale EOC activations as evidenced by historical performance and State and Federal reimbursement audits. The context here is the largest peacetime emergency response in US history and logistical support of massive, Countywide response over 17 months. The department agrees that going through a response of this size and duration have revealed opportunities to update planning assumptions, improve EOC processes and enhance training for large scale and complex incidents.

The services of Power Security Group were secured through the EOC for security at numerous field sites established to support the COVID-19 emergency. These included quickly established Federal Medical Stations (FMS), testing and vaccination sites across the County to provide emergency services to residents. Amendment No. 1 to the Power Security Group, Inc. contract RIVCO-99046-012-06/23 included the \$35.00 per hour per guard rate. This contract is a countywide agreement and EMD has escalated the matter to Central Purchasing to formally request the appropriate documentation and resolve any items in dispute. The Department will be implementing an EOC contract voucher

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payment process that ensures all contracts, purchasing documents and expenditures match.”

**Actual/estimated Date of Corrective Action:** December 31, 2021

**Recommendation 3.2**

Ensure purchase orders are linked to Riverside County contracts.

**Management’s Response:**

“**Concur.** The Department will be implementing an EOC contract voucher payment process that ensures all contracts, purchasing documents and expenditures match when services are procured during large scale and complex emergency activations.”

**Actual/estimated Date of Corrective Action:** December 31, 2021

**Recommendation 3.3**

Ensure management is monitoring expenditures to verify purchase orders are linked to county established contracts.

**Management’s Response:**

“**Concur.** EMD is currently in the process of reviewing internal EOC policies and procedures to effectively comply with all county, local, state, and federal guidelines during large, complex emergencies. This includes a review and monitoring section as part of the updates relating to the integration of RivcoPRO. The Department is in communication with County Purchasing to coordinate, train and troubleshoot any functionality issues between RivcoPRO and Peoplesoft. Additionally, EMD will be implementing an EOC contract voucher payment process that ensures all contracts, purchasing documents and expenditures match.”

**Actual/estimated Date of Corrective Action:** December 31, 2021

**Recommendation 3.4**

Analyze the invoices from Power Security Group to ensure Emergency Management did not overpay for services provided.

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**Management's Response:**

"**Concur.** EMD contacted the vendor to follow up on the ACO's request to them for documentation and communicated to them the records requirement listed on their contract to provide, upon request, the timesheets for services rendered under the contract. EMD has escalated this matter to Central Purchasing to formally request the appropriate documentation and resolve any items in dispute."

**Actual/estimated Date of Corrective Action:** December 31, 2021



## Coronavirus Relief Fund Construction Project Eligibility

### Background

The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was signed into law on March 27, 2020. As part of the CARES Act, \$150 billion was made available to States, Tribal governments, and units of local government with populations exceeding 500,000. The County of Riverside received \$431 million in Coronavirus Relief Funds. Funds from Coronavirus Relief Fund can only be used for covering costs that are necessary expenditures incurred due to the public health emergency with respect to COVID-19, expenditures that were not accounted for in the budget most recently approved as of the date of enactment of this section for the state or government, and expenditures that were incurred during March 1, 2020, and December 30, 2020. Guidance on the use of payment from the Coronavirus Relief Fund was provided by the Federal Treasury on April 22, 2020, and updated on June 30, 2020. The Treasury released additional guidance in frequently asked questions, most recently updated January 15, 2021.

Our scope specifically included the relocation of the county Emergency Operations Center to ensure expenditures were eligible for reimbursement under the Coronavirus Relief Fund.

### Objective

To verify the existence and adequacy of controls over Emergency Management Coronavirus Relief Fund construction project expenditures. '

### Audit Methodology

To accomplish these objectives, we:

- Obtained an understanding of board policies, and applicable standards.
- Interview Emergency Management and obtain an overview of the Coronavirus Relief Funds expenditure process.
- Contacted State of California, Department of Finance to obtain overview for the expenditure process of Coronavirus Relief Funds.

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- Reviewed Emergency Management's CARES Act Justification, *Relocation of Riverside County Emergency Operations Center*.

**Finding: None Noted**

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**Expenditures**

**Background**

The Riverside County Purchasing and Fleet Services Department is responsible for implementing policies and procedures set forth in the Purchasing Policy Manual (September 1, 2016). The Director of Purchasing is the Purchasing Agent for Riverside County and can delegate her authority to Riverside County staff with limitations that vary depending on the level of authority granted. (See Table A for a summary of delegation of purchasing authority.)

*Table A:*

<b>Position</b>	<b>Purchase Order Authority</b>	<b>PO's Against PeopleSoft Contracts</b>
Low Value Purchase Authority (LVPA)	\$5,000 per day per vendor	\$25,000 per day per vendor
Buyer I	\$25,000 per day per vendor	\$100,000 per day per vendor
Buyer II	\$50,000 per day per vendor	\$100,000 per day per vendor

Expenditures of \$5,000 or greater, require departments to seek at least 3 written quotes from potential vendors to ensure the best use of taxpayer dollars. The Purchasing Manual describes split purchase orders as follows, "Deliberate attempts to split orders, where the purpose is keeping total cost of each order down below bid limits, and failure to combine orders when practical for the best interest of the County in order to circumvent the limitations, is prohibited and may result in disciplinary actions reduced or suspended purchasing authority."

**Objective**

To verify the existence and adequacy of controls over expenditures.

**Audit Methodology**

To accomplish these objectives, we:

- Obtained an understanding of board policies, and applicable standards.
- Interviewed key personnel regarding procurement expenditure processes.

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- Obtained a listing of all expenditures for Emergency Management Department during the review period of the audit.
- Obtained a listing of all Emergency Management Department staff with delegated purchasing authority.
- Analyzed department expenditure data for the audit period to determine whether there were instances of split purchase orders at the \$5,000 and \$25,000 limitations.

**Finding 4: Purchase Orders**

During our review of Emergency Management expenditures, we identified the following as it relates to purchase orders:

- One instance totaling \$267,867 in which purchase orders were split and circumvented the Buyer II limitations of \$100,000 per day per vendor for expenditures with contracted vendors.
- One instance totaling \$8,089 in which purchase orders were split and circumvented the \$5,000 per day per vendor limitations for expenditures with non-contracted vendors.

The Purchasing Policy Manual further states, "deliberate attempts to split orders, where the purpose is keeping total cost of each order down below bid limits, and failure to combine orders when practice for the best interest of the County in orders to circumvent the limitations, is prohibited." This highlights the need for Emergency Management to monitor purchase order limitations. The splitting of purchase orders can result in unauthorized commitments and increases the likelihood of improper payments. Furthermore, when purchase orders are split into smaller components, it circumvents formal bid requirements designed to ensure the best use of taxpayer dollars.

**Recommendation 4**

Develop a process to maintain compliance with purchasing authority and expenditure limitations as set forth in the Riverside County Purchasing Manual.

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**Management's Response:**

**"Partially Concur.** Context of this finding needs to include the scale, scope and time critical nature of procurement of life saving equipment and supplies during a rapidly expanding unprecedented Nationwide emergency. The Department is actively and continuously improving collaboration with all County Departments and will update the EOC policies and procedures as part of the action report. This includes adequate levels of staffing and delegations of authority to the EOC for large, complex incidents to ensure resource demands are met during an activation."

**Actual/estimated Date of Corrective Action:** December 31, 2021

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## **Warehouse Inventory**

### **Background**

Emergency Management maintains inventory of medical supplies and equipment used to respond to emergencies and disasters. They manage two warehouses where inventory such as medical supplies, equipment, and trailers used for disaster response are stored. In addition, Emergency Management maintains medical health trailers containing supplies and equipment located across Riverside County.

Internal Audit Report 2019-002: *Riverside County Emergency Management Department* audit identified internal control weaknesses as it relates to Emergency Management warehouse inventory. The audit identified the following unmitigated risks:

- Inventory items were disposed and not documented
- Inventory quantities did not agree to the inventory listing
- Inventory items were not tagged with basic information such as item, part number, description, unit of measure, and quantity
- Several items could not be located
- There was no evidence of annual or periodic inventory counts
- Key warehouse duties such as maintaining inventory listing, conducting inventory counts, and disposing of inventory items were not segregated

During the COVID-19 pandemic Emergency Management acquired and maintained COVID-19 related inventory such as personal protection equipment and in coordination with Riverside County Public Health Department, maintained a COVID-19 vaccine inventory. Given the increased volume of inventory Emergency Management encountered during COVID-19, a review was performed to determine whether the previously unmitigated risks with inventory had been addressed.

### **Objective**

To verify the existence and adequacy of controls over warehouse inventory.

### **Audit Methodology**

To accomplish these objectives, we:

- Obtained an understanding of department policies and procedures over inventory.

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- Reviewed best practices for warehouse inventory.
- Conducted interviews with department staff to observe the inventory process.
- Sampled inventory items and tested to verify accuracy of items and safeguarding of inventory.

**Finding 5: Warehouse Inventory Controls**

Based on our review of Emergency Management warehouse inventory, we identified the following:

- Emergency Management does not maintain a complete listing of all inventory at the warehouse. In our review, we identified the Riverside warehouse did not have an inventory listing for emergency supplies and equipment. Additionally, periodic inventory counts have not been performed on the inventory items. Per discussion with Emergency Management, a listing of emergency supplies and equipment was last completed in January 2020 as prioritization was given over maintaining COVID supplies and vaccine inventory.
- Emergency Management acquired an inventory management system to track inventory in real time, however, the department has only implemented the system to track capital assets. Department management stated they were unable to fully implement the inventory system due to the COVID pandemic emergency. Effective and efficient inventory aids in controlling, tracking, and safeguarding inventory. Furthermore, not maintaining an adequate inventory can increase delays in locating and maintaining inventory levels which can impact the department's objectives during emergencies.
- We were unable to validate internal controls over adjustments within the inventory management system as the department has not fully implemented the system. Emergency Management must ensure there is an audit trail to increase traceability and accountability to adjustments made to inventory items. Additional consideration should be given to who can perform inventory adjustments to promote adequate segregation of duties. United States General Account Office, *Best Practices in Achieving Consistent, Accurate Physical Counts of Inventory and Related Property*, states, "The key areas of segregation are (1) physical custody of assets, (2) processing and recording of transactions, and (3) approval of transactions...personnel recording transactions that affect the on-hand quantities should not be responsible for physical custody of the



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Audit**

inventory or approval of adjustments.” Monitoring inventory adjustments aid in identifying trends on items susceptible to unauthorized use or disposition.

Per Standard Practice Manual 1001, *Internal Control*, “Equipment, inventories, cash and other property should be secured physically, counted periodically, and compared with control records.” Standard Practice Manual 1001 furthers states, “County departments and agencies shall establish document and maintain an effective system of internal controls to safeguard and track assets.”

**Recommendation 5.1**

Establish an adjustment monitoring process for tracking adjustments to inventory.

**Management’s Response:**

“**Partially Concur.** Since 2019, EMD established internal policies (e.g., Asset Management (B-6) and Inventory Management and Control (B-7)) to ensure internal inventory control measures were in place for purchases and any assets received. During Riverside County’s response to COVID-19 the EMD Warehouse received and filled more than 2,000 resource requests. This includes over 17 million articles of Personal Protective Equipment (PPE) to the healthcare system, local businesses and Community Based Organizations (CBOs), coordinated all incoming and outgoing State Medical Mutual Aid assets and supported logistical needs of the Countywide testing and vaccination campaigns. This unprecedented level of activity delayed the full implementation of the inventory control system that was slated to be completed by mid-2020. All items received and delivered have been in compliance with EMD’s policy B-6 and B-7 which are also compliant with the ACOs SPM.

Although the inventory management system (ServiceNow) was not available for the inventory and tracking of non-capital resources, the Logistics Support Team tracked and inventoried all COVID-19 resources during the response utilizing the WebEOC Resource Platform. In addition, a Chain of Custody was created for all deliveries to note the item(s), quantity, receiving entity and contact information and signature from the person assuming responsibility.

The items pulled from the warehouse floor were documented by a counter and verifier and at the end of the day, the inventory database would be updated.

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The Corrective Action identified: the inventory was not updated 'live' as deductions were performed. This gap will be corrected as soon as Service Now is implemented for day-to-day use."

**Actual/estimated Date of Corrective Action: September 1, 2021**

**Recommendation 5.2**

Expand the implementation of Emergency Management's new inventory management system to include tracking of all warehouse inventory.

**Management's Response:**

"**Concur.** Implementation of the inventory management system to expand to all warehouse inventory is scheduled for September 1, 2021."


**Actual/estimated Date of Corrective Action: September 1, 2021**



## Attachment B

Bruce Barton  
Director

The following are the current statuses of the reported findings and planned corrective actions contained in Internal Audit Report 2021-020: Riverside County Emergency Management Department Audit.

  
\_\_\_\_\_

Authorized Signature

09/07/2022  
\_\_\_\_\_

Date

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### Finding 1: Supporting Documentation

In our review of 30 invoices for the Great Plates program processed by Emergency Management, we identified the following:

- Three of 30 (10%) payment vouchers for the Great Plates program were processed by Emergency Management with inadequate supporting documentation such as a listing of clients receiving assistance to validate the expenditures. Standard Practice Manual, Processing Vouchers, states departments must “submit voucher register report with the back-up documentation to your departmental approver for approval prior to submission to the ACO.” Emergency Management stated they relied on other county departments to provide accurate and complete information. Supporting documentation provides financial records for events or activities, and therefore ensures the accuracy and completeness of department transactions. Additionally, supporting documentation provides departments with information to research discrepancies.

Consideration should be taken when processing vouchers for programs requiring eligibility determination such as Great Plates administered by Riverside County Office on Aging (Office on Aging). We performed a review to determine client program eligibility and identified the following:

- 25 of 171 (15%) Great Plates recipients tested were ineligible for the program in at least one of the three months reviewed. We verified the 25 recipients were currently receiving federal nutrition assistance from other programs administered by Office on Aging making them ineligible for the Great Plates program. California Governor’s Office of Emergency Services, *Great Plates Delivered Program Guidance*, states, “participants must not be currently receiving assistance from other state or federal nutrition assistance programs” to be eligible for Great Plates program assistance. Emergency Management did not have a process in place to verify supporting documentation with client information to perform a diligent review to ensure Great Plates program

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Bruce Barton  
Director

compliance. While the ultimate responsibility for ensuring program eligibility lies with Office of Aging, Emergency Management should consider the complexity of programs for which they perform the accounts payable function. Accounts payable processes are designed to ensure discrepancies are identified, payments are accurate, and payments reflect events and activities that occurred. Additionally, the Great Plates program costs are reimbursed by the Federal Emergency Management Agency, due to the ineligible recipients of the program, the funds may be requested to be returned to the federal agency.

#### Current Status

Reported Finding Corrected?  Yes  No

The Great Plates program was developed and managed as a collaborative effort at the direction of the EOC Policy Group. The payments to vendors for services rendered were approved by Office on Aging functioning within the EOC Mass Care and Shelter Branch and eligibility for the program was based on self-certification forms.

#### Recommendation 1.1

Ensure vouchers processed by Emergency Management department contain adequate supporting documentation to validate expenditures.

#### Management Reply

**“Partially Concur.** Since the flight from Wuhan with 290 passengers arrived at the March Air Reserve Base on January 29, 2020, the Executive Office, EMD, RUHS-Public Health, RUHS Medical Center, Social Services along with other key County Departments have been coordinating the County’s COVID-19 planning, mitigation, response and recovery efforts. Coordinating interagency communications, public information, hospital surge capacity, COVID case management, testing and vaccinations, feeding and housing of vulnerable populations, data collection/reporting and allocating/distributing critical resources were just some of the top daily priorities for the past 17 months. Coordination of these efforts occurred through the Medical and Health Department Operations Center (MHDOC) initially then through the County Emergency Operations Center (EOC) as the COVID-19 pandemic expanded. The County Public Health Officer proclaimed a Public Health Emergency due to COVID-19 on March 8, 2020. The Board of Supervisors ratified the Public Health Emergency and proclaimed a Local Emergency on March 10, 2020.

Time critical life safety tasks undertaken by the EOC and its collective participating County Departments included procuring and distributing resources such as personal protective equipment, durable medical equipment and medical staff to the County healthcare system

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including all local hospitals, skilled nursing facilities, extended care facilities and emergency medical service providers. As critical demand for these resources grew globally, they became scarce and required rapid procurement when supply sources were identified. Concurrently as State orders including a stay-at-home order impacted employment, food security and housing Countywide, the departments coordinated under the Mass Care Branch of the EOC implemented Federal and State sponsored programs such as Operation RoomKey and Great Plates to meet the growing needs of Riverside County residents. Due to the time critical and rapidly expanding nature of needs driven by the growing nationwide pandemic, many of the State and Federal programs and funding were initially pushed out with minimal initial guidance for local implementation. The County moved swiftly and decisively to implement all programs and utilize federal funding that would provide needed resources to residents. To meet the time critical demand for resources the County Executive Officer/Director of Emergency Services issued an Emergency Procurement order on March 26, 2020. This order remained in effect until May 12, 2021. The County's Emergency Operations Center (EOC) received over 2,000 resource requests that were submitted by supporting departments, stakeholders and communities. Many of the requests presented supply and logistical challenges that required rapid, real time solutions in an emergency management environment that was unprecedented in scale and scope. Nonetheless, the challenges were addressed, and the EOC and Executive Policy Group worked together to ensure the proper resources were procured to supply response operations, partner agencies and our communities in order to save lives and reduce the impacts of COVID-19.

The Great Plates program was developed and managed as a collaborative effort at the direction of the EOC Executive Policy Group. The payments to vendors for services rendered were approved by Office on Aging functioning within the EOC Mass Care and Shelter Branch. EMD's role through the EOC Administration and Finance Section was developed to process payments to vendors that were participating in the program using the Peoplesoft vouchering process. Due to client confidentiality some supporting documents may not have been submitted and whenever requested by the ACO approver EMD would work with the ACO to provide any additional documentation requested. Vouchers were submitted and approved by the ACO based on the Standard Practice Manual 802 for Processing Vouchers revised 10/07/05. The Department complied with the ACO's requirements within the SPM when "vouchers not meeting the requirements set forth below will not be approved for payment and will be returned to the department for correction and resubmission to the ACO" since any vouchers in question would have been rectified and were appropriately approved by the ACO approver. EMD understands that the SPM may not cover all requirements for supporting documentation during emergencies and is in the process of developing improved EOC processes and procedures to include supporting documentation that validates appropriateness and accuracy of expenditures."

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Bruce Barton  
Director

**Actual/estimated Date of Corrective Action:** December 31, 2021

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).

EMD ensures that invoices process through RivcoPRO and Peoplesoft have the appropriate supporting documentation attached and works with the ACO when vouchers aren't meeting the requirements for their approval.

Recommendation 1.2

Develop a process to improve coordination with other county department programs to ensure expenditures are compliant with county, federal, or state requirements.

Management Reply

"Partially Concur. The Great Plates program was developed and managed as a collaborative effort at the direction of the EOC Policy Group. The payments to vendors for services rendered were approved by Office on Aging functioning within the EOC Mass Care and Shelter Branch. EMD's role through the EOC Administration and Finance Section was developed to process payments to vendors that were participating in the program using the Peoplesoft vouchering process. Due to the COVID-19 impacts countywide the Executive Office developed the RivCo CARES team that worked functionally as the EOC Administration and Finance Section to coordinate all response related expenditures and developed the Riverside Co\_CARES Funding Guidelines and Procedures submitted to the ACO on 2/25/2021. The Great Plates program was managed by OOA within the EOC Mass Care and Shelter Branch and any program related findings have already been addressed directly between the ACO and OOA. In accordance with the Standardized Emergency Management System (SEMS) and the Emergency Services Act, EMD will be coordinating with County Departments and Operational Area Stakeholders to complete an after action review and report to include improving EOC processes for major/complex incidents and County Department training to ensure compliance with all county, federal or state requirements."

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Bruce Barton  
Director

Actual/estimated Date of Corrective Action: December 31, 2021  
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 Department no longer processes vouchers for other Department's programs. The Executive Office has implemented processes to allow for County Departments to request funding directly and therefore no longer needing EMD as the pass-through entity.

### Finding 2: Duplicate Payment

Based on our review of vouchers processed by Emergency Management during the audit review period, we performed an analysis to identify duplicate payments of invoices. We identified one invoice totaling \$27,349 which was paid by Emergency Management and Riverside County Community Action Partnership (Community Action Partnership). Emergency Management processed the invoice on behalf of Community Action Partnership. A correction was requested by Community Action Partnership to the invoice and processed the payment to the vendor resulting in a duplicate payment. Community Action Partnership did not notify Emergency Management to reverse the payment or to request a credit from the vendor. As such, communication between Emergency Management and the departments for which they process voucher payments needs to be improved to identify situations where duplicate payments may occur.

Current Status

Reported Finding Corrected?  Yes  No

On 4/20/2021 EMD reached out to HHPWS- CAP to resolve the item with the vendor. CAP and the vendor resolved the matter by crediting the overpayment amount on future invoices.

### Recommendation 2.1

In the event that Emergency Management process vouchers for other county departments in the future, develop a process to ensure duplicate invoice payments do not occur.

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Bruce Barton  
Director

Management Reply

“Partially Concur. Project Roomkey was developed and managed as a collaborative effort at the direction of the EOC Policy Group. The payments to vendors for services rendered were approved by Housing, Homelessness Prevention and Workforce Solutions (HHPWS) functioning within the EOC Mass Care and Shelter Branch. EMD’s role through the EOC Administration and Finance Section was developed to process payments to vendors that were participating in the program using the Peoplesoft vouchering process. The Department did not process a duplicate invoice payment listed on the finding. The Department processed the invoice for payment according to the agreed timeline (EMD would process payments for any services rendered up to December 31, 2020). We maintained this communication in January of 2021 when on 1/19/2021 the Procurement Contract Specialist assigned to HHPWS confirmed that purchase orders would be created with their accounting strings. The duplicate payment referenced was processed by CAP and this should be addressed with them directly. In accordance with the Standardized Emergency Management System (SEMS) and the Emergency Services Act, EMD will be coordinating with County Departments and Operational Area Stakeholders to complete an after action review and report to include improving EOC processes for major/complex incidents and County Department training to ensure compliance with all county, federal or state requirements.”  
Actual/estimated Date of Corrective Action: December 31, 2021

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).

EMD has developed tracking mechanisms for vouchers processed and a similar process will be ready to be implemented if the Department is asked to process vouchers for other County Departments. These tracking logs will ensure no duplication occurs during any transition between County Departments.

Recommendation 2.2

Communicate with Community Action Partnership to recover the duplicate payment from the vendor.

Management Reply

“Concur. After being notified of the duplicate payment processed to the vendor, on 4/20/2021 EMD reached out to HHPWS- CAP to resolve the item with the vendor. After EMD Fiscal



Bruce Barton  
Director

processed the payment on the approved invoice there was communication between CAP and the vendor, and the vendor submitted an updated invoice for the same timeframe using the same invoice number. CAP and the vendor resolved the matter by crediting the overpayment amount on future invoices. An email was sent to the ACO audit team on 4/27/2021 notifying them of the resolution. In accordance with the Standardized Emergency Management System (SEMS) and the Emergency Services Act, EMD will be coordinating with County Departments and Operational Area Stakeholders to complete an after action review and report to include improving EOC processes for major/complex incidents and County Department training to ensure compliance with all county, federal or state requirements.”

Actual/estimated Date of Corrective Action: December 31, 2021

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).

An email was sent to the ACO audit team on 4/27/2021 notifying them of the resolution.

### Finding 3: Inadequate Contractor Monitoring

Emergency Management is not adequately monitoring contractors to ensure department is correctly billed for services provided. Based on our review of invoices and supporting documentation for Power Security Group, we identified the following discrepancies:

- Invoices indicate Emergency Management was billed an hourly rate of \$52.50 for security guard services when the contracted rate was set at \$35 hourly.
- Emergency Management was invoiced for four security guards working 96-hour days, for each day of the months reviewed. This would equate to the four security guards working 24 hours each day.

Riverside County contract, RIVCO-99046-012-06/23 with Power Security Group for armed and unarmed security guard services includes an agreement which states, “CONTRACTOR shall make available, upon written request by any duly authorized

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Federal, State, or COUNTY agency, a copy of this Agreement and such books, documents and records as are necessary to certify the nature and extent of the CONTRACTOR's costs related to this Agreement. All such books, documents and records shall be maintained by CONTRACTOR for at least five years following termination of this Agreement and be available for audit by the COUNTY." Based on the contractual agreement, a request was made to Power Security Group to provide supporting documentation for the invoices. We were unable to obtain the requested supporting documentation from Power Security Group or Emergency Management, as such, we were unable to validate the discrepancies identified. By not providing requested documentation, Power Security Group is out of compliance with the contract terms and conditions. Furthermore:

- Power Security Group expenditures were not linked to established county contracts. We identified three purchase orders totaling \$439,995 for services provided by Power Security Group which were not linked to an established county contract with the contractor. Contracts are established between Riverside County and vendors to procure goods/services and typically include pricing agreements, terms and conditions, and limits on expenditures before having to seek board approval. Linking expenditures to contracts is a control designed to ensure contract limitations are monitored and ensures departments are within a contract's terms and conditions.

Standard Practice Manual 1001, Internal Controls, states, "County departments and agencies shall establish, document and maintain an effective system of internal controls for promoting effectiveness and efficiency in operations." Inadequate monitoring of invoices from contractors increases the risk of theft, loss, contract non-compliance and paying for services not rendered.

#### Current Status

Reported Finding Corrected?  Yes  No

EMD communicated directly with the vendor to clarify the rates provided on the Payment Provisions of Amendment 1 did not include a Holiday rate. The vendor agreed and future invoices were reviewed for compliance and processed as appropriate.

#### Recommendation 3.1

Develop policies and procedures to ensure invoices for all contracts are adequately reviewed.

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### Management Reply

“Partially Concur. The Department does not agree that there are issues with contract monitoring within normal EMD operating practices or even small to medium scale EOC activations as evidenced by historical performance and State and Federal reimbursement audits. The context here is the largest peacetime emergency response in US history and logistical support of massive, Countywide response over 17 months. The department agrees that going through a response of this size and duration have revealed opportunities to update planning assumptions, improve EOC processes and enhance training for large scale and complex incidents.

The services of Power Security Group were secured through the EOC for security at numerous field sites established to support the COVID-19 emergency. These included quickly established Federal Medical Stations (FMS), testing and vaccination sites across the County to provide emergency services to residents. Amendment No. 1 to the Power Security Group, Inc. contract RIVCO-99046-012-06/23 included the \$35.00 per hour per guard rate. This contract is a countywide agreement and EMD has escalated the matter to Central Purchasing to formally request the appropriate documentation and resolve any items in dispute. The Department will be implementing an EOC contract voucher payment process that ensures all contracts, purchasing documents and expenditures match.”

Actual/estimated Date of Corrective Action: December 31, 2021

### 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).

EMD requests invoice approvals to ensure that services and goods were rendered before payment is processed. As part of the approval process, we request staff to review line items to ensure billing matches any contracts as appropriate.

### Recommendation 3.2

Ensure purchase orders are linked to Riverside County contracts.



Bruce Barton  
Director

Management Reply

“Concur. The Department will be implementing an EOC contract voucher payment process that ensures all contracts, purchasing documents and expenditures match when services are procured during large scale and complex emergency activations.”

Actual/estimated Date of Corrective Action: December 31, 2021

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).

EMD continues to review and ensure that all purchase orders are linked to contracts as appropriate and works to identify any continuing communication gaps between the RivcoPRO and Peoplesoft systems with Purchasing and RCIT.

Recommendation 3.3

Ensure management is monitoring expenditures to verify purchase orders are linked to county established contracts.

Management Reply

“Concur. EMD is currently in the process of reviewing internal EOC policies and procedures to effectively comply with all county, local, state, and federal guidelines during large, complex emergencies. This includes a review and monitoring section as part of the updates relating to the integration of RivcoPRO. The Department is in communication with County Purchasing to coordinate, train and troubleshoot any functionality issues between RivcoPRO and Peoplesoft. Additionally, EMD will be implementing an EOC contract voucher payment process that ensures all contracts, purchasing documents and expenditures match.”

Actual/estimated Date of Corrective Action: December 31, 2021

Current Status

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

EMD has developed tracking mechanisms for vouchers processed and a similar process will be ready to be implemented if the Department is asked to process vouchers for other County Departments. When implemented during an EOC activation we can track expenses to determine all procurement guidelines are followed as appropriate. The Department will continue to work with the ACO when vouchers aren't meeting the requirements for their approval.

Management Reply

“Concur. EMD contacted the vendor to follow up on the ACO’s request to them for documentation and communicated to them the records requirement listed on their contract to provide, upon request, the timesheets for services rendered under the contract. EMD has escalated this matter to Central Purchasing to formally request the appropriate documentation and resolve any items in dispute.”

Actual/estimated Date of Corrective Action: **December 31, 2021**

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).

EMD now requires all timesheets be submitted as supporting documentation to any invoice received from Power Security Group and attach a copy of the Countywide Contract with the request to ensure vendor compliance.

Finding 4: Purchase Orders

During our review of Emergency Management expenditures, we identified the following as it relates to purchase orders:

- One instance totaling \$267,867 in which purchase orders were split and circumvented the Buyer II limitations of \$100,000 per day per vendor for expenditures with contracted vendors.



Bruce Barton  
Director

- One instance totaling \$8,089 in which purchase orders were split and circumvented the \$5,000 per day per vendor limitations for expenditures with non-contracted vendors.

The Purchasing Policy Manual further states, “deliberate attempts to split orders, where the purpose is keeping total cost of each order down below bid limits, and failure to combine orders when practice for the best interest of the County in orders to circumvent the limitations, is prohibited.” This highlights the need for Emergency Management to monitor purchase order limitations. The splitting of purchase orders can result in unauthorized commitments and increases the likelihood of improper payments. Furthermore, when purchase orders are split into smaller components, it circumvents formal bid requirements designed to ensure the best use of taxpayer dollars.

#### Current Status

Reported Finding Corrected?  Yes  No

EMD has worked with newly hired staff to make sure training and resources are provided so that when troubleshooting invoicing issues, they can remain compliant and avoid undeliberate splitting of orders.

#### Recommendation 4

Develop a process to maintain compliance with purchasing authority and expenditure limitations as set forth in the Riverside County Purchasing Manual.

#### Management Reply

“Partially Concur. Context of this finding needs to include the scale, scope and time critical nature of procurement of life saving equipment and supplies during a rapidly expanding unprecedented Nationwide emergency. The Department is actively and continuously improving collaboration with all County Departments and will update the EOC policies and procedures as part of the action report. This includes adequate levels of staffing and delegations of authority to the EOC for large, complex incidents to ensure resource demands are met during an activation.”

Actual/estimated Date of Corrective Action: December 31, 2021

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Director

Current Status

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 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).

EMD processes procurement requests through RivcoPRO and Peoplesoft which systematically ensure that purchasing authority compliance is maintained. As invoices are received, Fiscal and Purchasing staff take appropriate actions to resolve any issues within the Purchasing guidelines by working and escalating items to management including EMD's PCS.

#### Finding 5: Warehouse Inventory Controls

Based on our review of Emergency Management warehouse inventory, we identified the following:

- Emergency Management does not maintain a complete listing of all inventory at the warehouse. In our review, we identified the Riverside warehouse did not have an inventory listing for emergency supplies and equipment. Additionally, periodic inventory counts have not been performed on the inventory items. Per discussion with Emergency Management, a listing of emergency supplies and equipment was last completed in January 2020 as prioritization was given over maintaining COVID supplies and vaccine inventory.
- Emergency Management acquired an inventory management system to track inventory in real time, however, the department has only implemented the system to track capital assets. Department management stated they were unable to fully implement the inventory system due to the COVID pandemic emergency. Effective and efficient inventory aids in controlling, tracking, and safeguarding inventory. Furthermore, not maintaining an adequate inventory can increase delays in locating and maintaining inventory levels which can impact the department's objectives during emergencies.
- We were unable to validate internal controls over adjustments within the inventory management system as the department has not fully implemented the system. Emergency Management must ensure there is an audit trail to increase traceability and accountability to adjustments made to inventory items. Additional consideration should be given to who can perform inventory adjustments to promote adequate segregation of duties. United States General Account Office, *Best Practices in Achieving Consistent, Accurate Physical Counts of Inventory*

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and Related Property, states, "The key areas of segregation are (1) physical custody of assets, (2) processing and recording of transactions, and (3) approval of transactions...personnel recording transactions that affect the on-hand quantities should not be responsible for physical custody of the inventory or approval of adjustments." Monitoring inventory adjustments aid in identifying trends on items susceptible to unauthorized use or disposition.

Per Standard Practice Manual 1001, *Internal Control*, "Equipment, inventories, cash and other property should be secured physically, counted periodically, and compared with control records." Standard Practice Manual 1001 furthers states, "County departments and agencies shall establish document and maintain an effective system of internal controls to safeguard and track assets."

Current Status

Reported Finding Corrected?  Yes  No

Inventory system has been implemented.

Recommendation 5.1

Establish an adjustment monitoring process for tracking adjustments to inventory.

Management Reply

"Partially Concur. Since 2019, EMD established internal policies (e.g., Asset Management (B-6) and Inventory Management and Control (B-7)) to ensure internal inventory control measures were in place for purchases and any assets received. During Riverside County's response to COVID-19 the EMD Warehouse received and filled more than 2,000 resource requests. This includes over 17 million articles of Personal Protective Equipment (PPE) to the healthcare system, local businesses and Community Based Organizations (CBOs), coordinated all incoming and outgoing State Medical Mutual Aid assets and supported logistical needs of the Countywide testing and vaccination campaigns. This unprecedented level of activity delayed the full implementation of the inventory control system that was slated to be completed by mid-2020. All items received and delivered have been in compliance with EMD's policy B-6 and B-7 which are also compliant with the ACOs SPM.

Although the inventory management system (ServiceNow) was not available for the inventory and tracking of non-capital resources, the Logistics Support Team tracked and inventoried all COVID-19 resources during the response utilizing the WebEOC Resource Platform. In addition, a Chain

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of Custody was created for all deliveries to note the item(s), quantity, receiving entity and contact information and signature from the person assuming responsibility.

The items pulled from the warehouse floor were documented by a counter and verifier and at the end of the day, the inventory database would be updated.

The Corrective Action identified: the inventory was not updated 'live' as deductions were performed. This gap will be corrected as soon as Service Now is implemented for day-to-day use."

Actual/estimated Date of Corrective Action: **January 1, 2023**

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).

EMD continues to conduct a wall-to-wall inventory of all equipment and supplies, including those contained in trailers placed throughout the County. Approximately 95% of inventory has been completed, with the remaining trailers to be inventoried as weather permits. Upon completion of the inventory, Service Now will be completed for day-to-day use where live updates to deductions will be performed.

Recommendation 5.2

Expand the implementation of Emergency Management's new inventory management system to include tracking of all warehouse inventory.

Management's Reply

"Concur. Implementation of the inventory management system to expand to all warehouse inventory is scheduled for September 1, 2021."

Actual/estimated Date of Corrective Action: **January 1, 2023**

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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).

EMD continues to conduct a wall-to-wall inventory of all equipment and supplies, including those contained in trailers placed throughout the County. Approximately 95% of inventory has been completed, with the remaining trailers to be inventoried as weather permits. As items are inventoried, they are entered into the inventory management system. Upon completion of the wall-to-wall inventory, Service Now will be implemented.

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