

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



ITEM: 2.10
(ID # 21279)

MEETING DATE:
Tuesday, February 28, 2023

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR CONTROLLER: Internal Audit Report 2023-303: Riverside County Office of County Counsel, Procurement Card, Follow-up Audit, All Districts. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2023-303: Riverside County Office of County Counsel, Procurement Card, Follow-up Audit

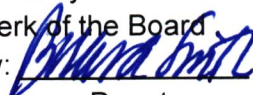
ACTION: Consent


Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 2/15/2023

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Spiegel, Washington, Perez and Gutierrez
Nays: None
Absent: None
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**

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
NET COUNTY COST	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
SOURCE OF FUNDS: N/A			Budget Adjustment: No	
			For Fiscal Year: n/a	

C.E.O. RECOMMENDATION: Approve

BACKGROUND:

Summary

We completed a follow-up audit of the Riverside County Office of County Counsel. Our audit was limited to reviewing actions taken as of December 2, 2022, to correct findings noted in our original audit report 2021-007 dated April 21, 2022. The original audit report contained two recommendations, all of which required implementation to help correct the reported findings.

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

- The two recommendations were implemented.

For an in-depth understanding of the original audit, please refer to Internal Audit Report 2021-007

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 Residents and Businesses

Provide an assessment of internal controls over the audited areas.

SUPPLEMENTAL:

Additional Fiscal Information

Not applicable

ATTACHMENTS:

A: Riverside County Auditor-Controller - Internal Audit Report 2023-303: Riverside County Office of County Counsel, Procurement Card, Follow-up Audit.


 Stephanie P. ..., Principal Management Analyst 2/21/2023

Internal Audit Report 2023-303

**Riverside County
Office of County Counsel
Procurement Card
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



COUNTY OF RIVERSIDE
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COUNTY OF RIVERSIDE

Ben J. Benoit
Riverside County Auditor-Controller

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

January 28, 2023

Minh Tran
County Counsel
Riverside County Office of County Counsel
3960 Orange Street, Suite 500
Riverside, CA 92501

**Subject: Internal Audit Report 2023-303: Riverside County Office of County Counsel,
Procurement Card, Follow-up Audit**

Dear Mr. Tran:

We completed the follow-up audit of Riverside County Office of County Counsel, Procurement Card. Our audit was limited to reviewing actions taken as of December 2, 2022, to help correct the findings noted in our original audit report 2021-007 dated April 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 two recommendations, all of which required implementation to help correct the reported findings. Based on the results of our audit, we found that both recommendations were implemented.

**Internal Audit Report 2023-303: Riverside County Office of County Counsel,
Procurement Card, 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 2021-007 included as "Attachment A" of this audit report along with your 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 2023-303: Riverside County Office of County Counsel,
Procurement Card, Follow-up Audit

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Internal Audit Report 2023-303: Riverside County Office of County Counsel,
Procurement Card, Follow-up Audit

Procurement Cards

Finding 1: Compliance with Procurement Card Policies

"Three monthly statements were tested, and we found five instances of non-compliance with the procurement card policies and procedures. We identified the following deficits in the review of procurement card expenditures and supporting documentation:

- Two expenditures for travel extended beyond the conference dates. The Riverside County Procurement Card Program Procedure Handbook, *Department Accounting Office Responsibilities*, states, "The Department Accounting Office is to review supporting documentation to ensure that it is adequate to justify each purchase, and that all purchases comply with County and Department procedures," and the *Controls* section states, "This procurement card at no time is to be used for personal purchases."
- One travel authorization did not receive proper approval. Board Policy D-1, *Reimbursement for General Travel and Other Actual and Necessary Expenses*, travel expenses require prior authorization signed by the County Executive Officer/ designee or the department head.
- In one instance the department approver did not sign the monthly procurement card purchase report and statement of account.
- The department does not have a designated approving official that differs from the billing official.

Standard Practice Manual 1001, Internal Controls, states, "Duties are divided or segregated so that no one person has complete control over a key function or activity." It also states, "Well-documented policies and procedures are established and maintained to promote employee understanding." Procurement card non-compliance in travel expenditures and proper approvals occurred as a result of department oversight. When internal controls are not in place to ensure compliance with county policies and procedures, there is the potential for misuse or misappropriation of public resources, it reduces program efficiencies, and weakens the integrity of the procurement card program."

Internal Audit Report 2023-303: Riverside County Office of County Counsel,
Procurement Card, Follow-up Audit

Recommendation 1.1

“Ensure procurement cardholders comply with travel purchases as they relate to Board Policy, D-1.”

Current Status 1.1: Implemented

Recommendation 1.2

“Ensure procurement card approval responsibilities are designated and approvals are completed by the authorized individuals.”

Current Status 1.2: Implemented

Attachment A

Internal Audit Report 2021-007

**Riverside County
Office of County Counsel
Procurement Card Audit**

Report Date: April 20, 2021



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

www.auditorcontroller.org



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COUNTY OF RIVERSIDE

Paul Angulo, CPA, MA
Riverside County Auditor-Controller

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

April 20, 2021

Gregory Priamos
County Counsel
Riverside County Office of County Counsel
3960 Orange Street, Suite 500
Riverside, CA 92501

**Subject: Internal Audit Report 2021-007: Riverside County Office of County Counsel,
Procurement Card Audit**

Dear Mr. Priamos:

In accordance with Board of Supervisors Resolution 83-338, we audited the Riverside County Office of County Counsel to provide management and the Board of Supervisors with an independent assessment of internal controls over the usage of procurement cards.

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.

**Internal Audit Report 2021-007: Riverside County Office of County Counsel,
Procurement Card Audit**

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

As requested, in accordance with paragraph III.C of the Board of Supervisors Resolution 83-338, management responded to each reported condition and recommendation contained in our report. Management's responses are included in the report. We will follow-up to verify that management implemented the corrective actions.

Paul Angulo, CPA, MA
Riverside County Auditor-Controller



By: René Casillas, CPA, CRMA
Chief Internal Auditor

cc: Board of Supervisors
Jeff Van Wagenen, County Executive Officer
Grand Jury

Internal Audit Report 2021-007: Riverside County Office of County Counsel,
Procurement Card Audit

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**Internal Audit Report 2021-007: Riverside County Office of County Counsel,
Procurement Card Audit**

Executive Summary

Overview

Riverside County Office of County Counsel (County Counsel) provides a broad range of legal services in civil matters to the County of Riverside. County Counsel's primary clients include the Board of Supervisors, county agencies, departments, commissions, officers, and other public entities within the county. The department consists of the following divisions:

- Land Use and Code Enforcement Division
- Contracts, Public Works, and Financing Division
- Public Safety and Litigation Division
- Child Welfare Division
- Health and Adult Welfare Division

County Counsel has an adopted budget of \$7 million for FY 2020-21 and 84 authorized positions. *County of Riverside, Fiscal Year 2020/21 Adopted Budget, June 2020, 107.*

Audit Objective

Our audit objective is to provide an independent assessment about the adequacy and effectiveness of internal controls over payment processing, monthly procurement card invoices, and compliance with Riverside County Procurement Card Program Procedures Handbook. 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 July 29, 2019, through November 25, 2020, for operations from July 1, 2019, through July 31, 2020. Following a risk-based approach, our scope initially included the following:

- Contract and lease approvals
- Procurement Card authorizations and usage

Through inquiry, observations and examination of relevant documentation related to contract and lease approvals, we concluded that internal controls over these areas are

**Internal Audit Report 2021-007: Riverside County Office of County Counsel,
Procurement Card Audit**

sufficient to provide reasonable assurance the objectives as described are achieved. We focused our scope on internal controls over procurement cards.

Audit Highlights

Summary of Existing Conditions

- Procurement card expenditures resulted in non-compliance due to personal purchases and insufficient authorization for a travel expense. Ineligible transactions and lack of proper documentation can result in program inefficiencies.
- Procurement card transaction review and approval responsibilities are not adequately designated. Lack of segregation of duties increases the potential of county resources being misused.

Summary of Improvement Opportunities

- Ensure procurement cardholders comply with restricted uses as they relate to the Riverside County Procurement Card Program Procedure Manual. This will ensure integrity of the procurement card program is maintained.
- Adequately designate procurement card responsibilities and ensure the review and approval of expenditures are completed by authorized personnel.

Audit Conclusion

Based upon the results of our audit, we identified opportunities for improvement of internal controls relating to restricted use and the approval process of procurement card expenditures.

Procurement Cards

Background

The County's Procurement Card program was developed to improve efficiencies associated with the procurement process and reduce the cost associated with making purchases and processing vendor payments. The program requires compliance with current statutes and county procurement procedures and is intended to improve the timely delivery of products and services.

The Riverside County Purchasing & Fleet Services Department (Purchasing) is responsible for managing and monitoring the overall program. Additionally, Purchasing administers the training required for all program participants, establishes and communicates rules and guidelines, oversees participants' compliance with the county's procurement policies and procedures, and coordinates the interface between U. S. Bank and the county. Cardholders are required to comply with the Procurement Card Manual as written by Purchasing. Additionally, cardholders must complete the training prior to being provided with a procurement card.

The procurement card policy has controls developed and implemented that are different than traditional credit cards. The controls ensure the cards can be used only for specific types of purchases with established dollar limits. Additionally, approving officials assigned to each cardholder are required to provide prior approval on the purchases. The cardholder is responsible to verify all purchases once card statement is obtained.

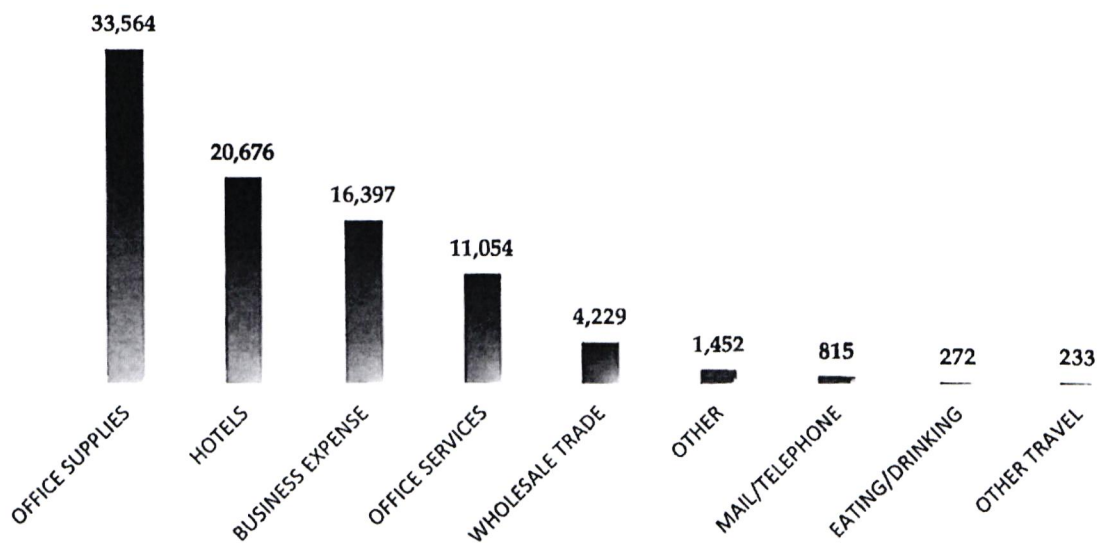
As an integral part of a county department's internal control structure, management within each department is responsible for a system of internal controls that effectively and efficiently performs financial related activities and safeguards assets. The system should provide management with reasonable assurance that assets are properly safeguarded against loss from unauthorized use or theft, and transactions are executed in accordance with management's authorization.

County Counsel had two procurement cardholders, as of July 31, 2020. Procurement card expenditures for the period July 1, 2019, through July 31, 2020, included 330 transactions totaling \$88,692.

**Internal Audit Report 2021-007: Riverside County Office of County Counsel,
 Procurement Card Audit**

The chart below illustrates County Counsel procurement card expenditures for the period July 1, 2019, through July 31, 2020, utilizing the following categories: business expense, eating/drinking, hotels, mail/telephone, office services, office supplies, other, other travel, and wholesale trade. Expenditures for the top three merchant groups include office supplies at \$33,564, hotels at \$20,676, and business expense at \$16,397. These transactions make up 80% of the total procurement card transactions, for a total of \$70,637.

**County Counsel
 Procurement Card Transactions
 (July 1, 2019 through July 31, 2020)**



Audit Methodology

To accomplish our objectives, we performed the following:

- Reviewed County policies and procedures, specifically:
 - County of Riverside Procurement Card Program, Procedure Handbook (8/1/2016)
 - Board Policy A-62, *Credit Card Use*

**Internal Audit Report 2021-007: Riverside County Office of County Counsel,
Procurement Card Audit**

- Board Policy D-1, *Reimbursement for General Travel and Other Actual and Necessary Expenses*
- Obtained and reviewed department policies and other documents to determine compliance with Riverside County's procurement card policies and procedures.
- Obtained a listing of all procurement cardholders and reviewed transactions for compliance to cardholder agreements.
- Analyzed procurement card data pulled from Riverside County financial systems and U.S. Bank for audit period.
- Examined cardholder transaction logs, receipts, and credit card statements.
- Verified for appropriate levels of management review and approval.
- Interviewed key personnel regarding procurement card internal controls and their processes.
- Reviewed supporting documentation for procurement card expenditures.

Finding 1: Compliance with Procurement Card Policies

Three monthly statements were tested and we found five instances of non-compliance with the procurement card policies and procedures. We identified the following deficits in the review of procurement card expenditures and supporting documentation:

- Two expenditures for travel extended beyond the conference dates. The Riverside County Procurement Card Program Procedure Handbook, *Department Accounting Office Responsibilities*, states, "The Department Accounting Office is to review supporting documentation to ensure that it is adequate to justify each purchase, and that all purchases comply with County and Department procedures," and the *Controls* section states, "This procurement card at no time is to be used for personal purchases."
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**Internal Audit Report 2021-007: Riverside County Office of County Counsel,
Procurement Card Audit**

- In one instance the department approver did not sign the monthly procurement card purchase report and statement of account.
- The department does not have a designated approving official that differs from the billing official.

Standard Practice Manual 1001, Internal Controls, states, "Duties are divided or segregated so that no one person has complete control over a key function or activity." It also states, "Well-documented policies and procedures are established and maintained to promote employee understanding." Procurement card non-compliance in travel expenditures and proper approvals occurred as a result of department oversight. When internal controls are not in place to ensure compliance with county policies and procedures, there is the potential for misuse or misappropriation of public resources, it reduces program efficiencies, and weakens the integrity of the procurement card program.

Recommendation 1.1

Ensure procurement cardholders comply with travel purchases as they relate to Board Policy, D-1.

Management's Response:

"**Concur.** The County Counsel's Office will ensure that procurement cardholders comply with travel purchases as they relate to Board Policy D-1. There are two procurement card holders in the office. County Counsel will ensure that the procurement card holders review Board Policy D-1 and that no travel extended beyond the conference dates shall be authorized for purchase without proper documentation, justification for such extended travel, and authorization by a member of the Management Team. Further, the procurement card holders will not process any travel request purchases without a fully executed travel authorization form with the proper Management Team approval."

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

**Internal Audit Report 2021-007: Riverside County Office of County Counsel,
Procurement Card Audit**

Recommendation 1.2

Ensure procurement card approval responsibilities are designated and approvals are completed by the authorized individuals.

Management's Response:

"Concur. The County Counsel's Office will ensure that procurement card approval responsibilities are designated, and approvals are completed by the authorized individuals. An additional designated approving official has already been trained and authorized to review, approve, and sign monthly procurement card purchase reports and statements of account so as to ensure that each report and statement are approved timely each month with the appropriate division of duties."

Actual/estimated Date of Corrective Action: Corrected prior to issuance of draft audit report.

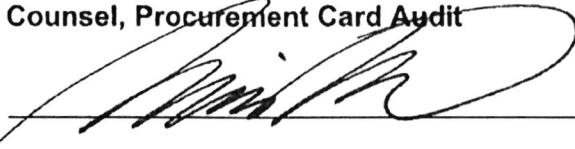
Attachment B



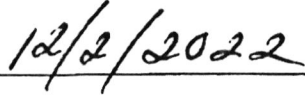
OFFICE OF COUNTY COUNSEL COUNTY OF RIVERSIDE

3960 ORANGE STREET, SUITE 500
RIVERSIDE, CA 92501-3674
TELEPHONE: 951/955-6300
FAX: 951/955-6322 & 951/955-6363

The following are the current status of the reported findings and planned corrective actions contained in Internal Audit Report 2021-007: Riverside County Office of County Counsel, Procurement Card Audit



Authorized Signature



Date

Finding 1: Compliance with Procurement Card Policies

Three monthly statements were tested, and we found five instances of non-compliance with the procurement card policies and procedures. We identified the following deficits in the review of procurement card expenditures and supporting documentation:

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- In one instance the department approver did not sign the monthly procurement card purchase report and statement of account.
- The department does not have a designated approving official that differs from the billing official.

Standard Practice Manual 1001, Internal Controls, states, "Duties are divided or segregated so that no one person has complete control over a key function or activity." It also states, "Well-documented policies and procedures are established and maintained to promote employee understanding." Procurement card non-compliance in travel expenditures and proper approvals

occurred as a result of department oversight. When internal controls are not in place to ensure compliance with county policies and procedures, there is the potential for misuse or misappropriation of public resources, it reduces program efficiencies, and weakens the integrity of the procurement card program.

Current Status

Reported Finding Corrected? Yes No

Recommendation 1.1

Ensure procurement cardholders comply with travel purchases as they relate to Board Policy, D-1.

Management Reply

"Concur. The County Counsel's Office will ensure that procurement cardholders comply with travel purchases as they relate to Board Policy D-1. There are two procurement card holders in the office. County Counsel will ensure that the procurement card holders review Board Policy D-1 and that no travel extended beyond the conference dates shall be authorized for purchase without proper documentation, justification for such extended travel, and authorization by a member of the Management Team. Further, the procurement card holders will not process any travel request purchases without a fully executed travel authorization form with the proper Management Team approval."

Actual/ estimated Date of Corrective Action: March 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).

County Counsel has established the following procedures to ensure that proper approval is obtained before traveling and that travel expenditures are within travel dates and adequate before submitting to the Auditor-Controller for reimbursement.

Current department procedures require staff members to submit to their immediate supervisor a "Travel Request Form" when requesting to travel with supporting documentation which includes training agenda and other conference information. Supervisor is responsible of reviewing form and supporting documents for completeness and adequacy. If training is approved, supervisor signs the "Travel Request Form", and form is submitted to Department Head for final consideration. If training is approved by Department Head, Department Head will sign the form and training request is submitted to the fiscal team for final review and to start the travel reservations. Fiscal team reviews form and supporting documentation to ensure proper approval has been obtain before proceeding in making reservations.

Travel expenditures submitted for reimbursement are reviewed by immediate supervisor, accounting staff and administrative deputy to ensure they comply with D1 policy standards before approving for reimbursement. Accounting staff focuses on reimbursement claims having receipts, expenditures being within traveling dates, tips not being over the 20%, no alcohol purchase, staff staying within the per diem amounts for meals, and overall expenditures being acceptable before processing voucher for reimbursement. Administrative Deputy reviews voucher for completeness and accuracy before approving voucher and submitting to the Auditor-Controller for reimbursement.

Recommendation 1.2

Ensure procurement card approval responsibilities are designated and approvals are completed by the authorized individuals.

Management Reply

"**Concur.** The County Counsel's Office will ensure that procurement card approval responsibilities are designated, and approvals are completed by the authorized individuals. An additional designated approving official has already been trained and authorized to review, approve, and sign monthly procurement card purchase reports and statements of account so as to ensure that each report and statement are approved timely each month with the appropriate division of duties."

Actual/ estimated Date of Corrective Action: Corrected prior to issuance of draft audit report. As such, no follow up steps will be performed.



Riverside County Board of Supervisors Request to Speak

Submit request to Clerk of Board (right of podium), Speakers are entitled to three (3) minutes, subject to Board Rules listed on the reverse side of this form.

SPEAKER'S NAME: Roy Buzick

Address: _____

City: _____ Zip: _____

Phone #: _____

Date: _____ Agenda # 2:10

PLEASE STATE YOUR POSITION BELOW:

Position on "Regular" (non-appealed) Agenda Item:

_____ Support _____ Oppose _____ Neutral

Note: If you are here for an agenda item that is filed for "Appeal", please state separately your position on the appeal below:

_____ Support _____ Oppose _____ Neutral

I give my 3 minutes to: _____

BOARD RULES

Requests to Address Board on "Agenda" Items:

You may request to be heard on a published agenda item. Requests to be heard must be submitted to the Clerk of the Board before the scheduled meeting time.

Requests to Address Board on items that are "NOT" on the Agenda/Public Comment:

Notwithstanding any other provisions of these rules, a member of the public shall have the right to address the Board during the mid-morning "Oral Communications" segment of the published agenda. Said purpose for address must pertain to issues which are under the direct jurisdiction of the Board of Supervisors. YOUR TIME WILL BE LIMITED TO THREE (3) MINUTES. Donated time is not permitted during Public Comment.

Power Point Presentations/Printed Material:

Speakers who intend to conduct a formalized Power Point presentation or provide printed material must notify the Clerk of the Board's Office by 12 noon on the Monday preceding the Tuesday Board meeting, insuring that the Clerk's Office has sufficient copies of all printed materials and at least one (1) copy of the Power Point CD. Copies of printed material given to the Clerk (by Monday noon deadline) will be provided to each Supervisor. If you have the need to use the overhead "Elmo" projector at the Board meeting, please ensure your material is clear and with proper contrast, notifying the Clerk well ahead of the meeting, of your intent to use the Elmo.

Individual Speaker Limits:

Individual speakers are limited to a maximum of three (3) minutes. Please step up to the podium when the Chairman calls your name and begin speaking immediately. Pull the microphone to your mouth so that the Board, audience, and audio recording system hear you clearly. Once you start speaking, the "green" podium light will light. The "yellow" light will come on when you have one (1) minute remaining. When you have 30 seconds remaining, the "yellow" light will begin to flash, indicating you must quickly wrap up your comments. Your time is up when the "red" light flashes. The Chairman adheres to a strict three (3) minutes per speaker. ***Note: If you intend to give your time to a "Group/Organized Presentation", please state so clearly at the very bottom of the reverse side of this form.***

Group/Organized Presentations:

Group/organized presentations with more than one (1) speaker will be limited to nine (9) minutes at the Chairman's discretion. The organizer of the presentation will automatically receive the first three (3) minutes, with the remaining six (6) minutes relinquished by other speakers, as requested by them on a completed "Request to Speak" form, and clearly indicated at the bottom of the form.

Addressing the Board & Acknowledgement by Chairman:

The Chairman will determine what order the speakers will address the Board, and will call on all speakers in pairs. The first speaker should immediately step to the podium and begin addressing the Board. The second speaker should take up a position in one of the chamber aisles in order to quickly step up to the podium after the preceding speaker. This is to afford an efficient and timely Board meeting, giving all attendees the opportunity to make their case. Speakers are prohibited from making personal attacks, and/or using coarse, crude, profane or vulgar language while speaking to the Board members, staff, the general public and/or meeting participants. Such behavior, at the discretion of the Board Chairman, may result in removal from the Board Chambers by Sheriff Deputies.