

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



ITEM: 2.4
(ID # 23235)

MEETING DATE:
Tuesday, October 17, 2023

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2024-311: Riverside County Regional Parks and Open Space District Follow-up Audit, All Districts. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2024-311: Riverside County Regional Parks and Open Space District, Follow-up Audit

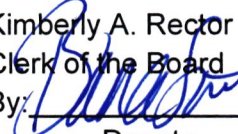
ACTION: Consent


Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 10/9/2023

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Perez, seconded by Supervisor Spiegel 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: October 17, 2023
xc: Auditor Controller, Regional Parks

Kimberly A. 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:

BACKGROUND:

Summary

We completed a follow-up audit of the Riverside County Regional Parks and Open Space District. Our audit was limited to reviewing actions taken as of June 27, 2023, to correct findings noted in our original audit report 2022-007 dated July 12, 2022. The original audit report contained one recommendation, which required implementation to help correct the reported findings.

Based on the results of our audit, we found that the recommendation was implemented.

For an in-depth understanding of the original audit, please refer to Internal Audit Report 2022-007 included as an attachment to this follow-up audit report or it can also be found at:

<https://auditorcontroller.org/divisions/internal-audit/reports>

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 2024-311: Riverside County Regional Parks and Open Space District, Follow-up Audit.

Office of Ben J. Benoit
Riverside County Auditor-Controller

4080 Lemon Street, 11th Floor

Riverside, CA 92501

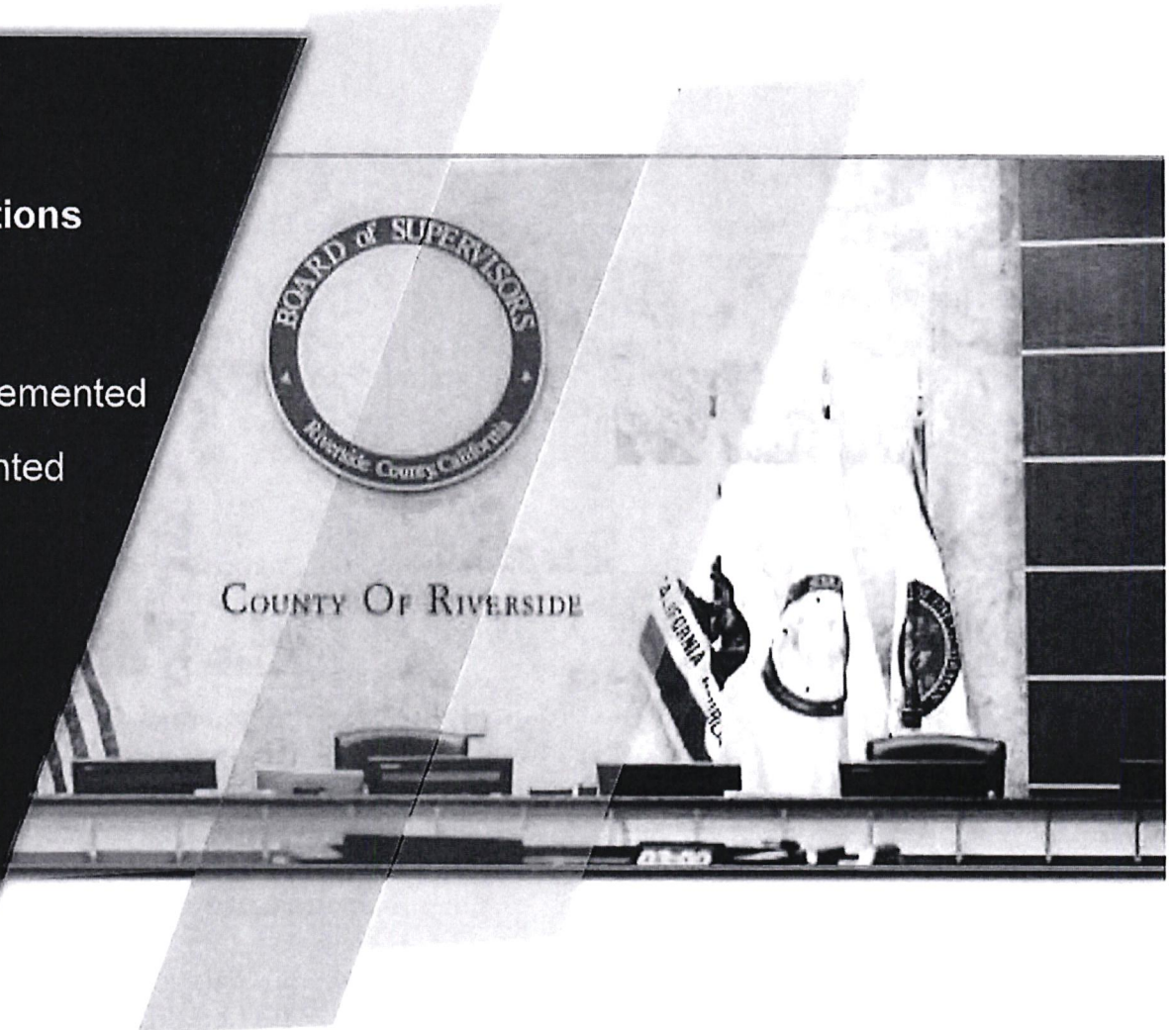
(951) 955-3800

Internal Audit Report 2024-311

Follow-up

1 Recommendations

- ✓ 1 Implemented
- ▶ 0 Partially Implemented
- ✗ 0 Not Implemented



Riverside County
Regional Parks and Open Space District
Follow-Up Audit

October 17, 2023



COUNTY OF RIVERSIDE
OFFICE OF THE
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CONTROLLER
COUNTY OF RIVERSIDE

Ben J. Benoit
County Auditor-Controller

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

October 17, 2023

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

Subject: Internal Audit Report 2024-311: Riverside County Regional Parks and Open Space District Follow-up Audit

Dear Ms. Brown:

We completed the follow-up audit of the Regional Parks and Open Space District. Our audit was limited to reviewing actions taken as of June 27, 2023, to help correct the findings noted in our original audit report 2022-007 dated July 12, 2022.

We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing. These standards require that we plan and perform the audit to obtain reasonable assurance that our objective, as described in the preceding paragraph, is achieved. Additionally, the standards require that we conduct the audit to provide sufficient, reliable, and relevant evidence to achieve the audit objectives. We believe the audit provides a reasonable basis for our conclusion.

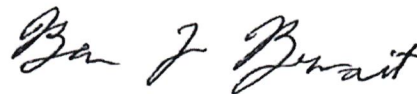
The original audit report contained one recommendation, which required implementation to help correct the reported findings. Based on the results of our audit, we found that the recommendation was implemented.

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 2022-007 included as "Attachment A" of this audit report along with your department status

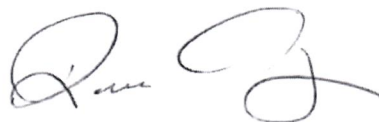
**Internal Audit Report 2024-311: Riverside County Regional Parks and Open- Space
District Follow-up Audit**

letter as "Attachment B." You can also find the original audit report at
<https://auditorcontroller.org/divisions/internal-audit/reports>

We thank you and your staff for the 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, Jr., County Executive Officer
Dave Rogers, Chief Administrative Officer
Grand Jury

Internal Audit Report 2024-311: Riverside County Regional Parks and Open- Space
District Follow-up Audit

Table of Contents

	Page
Results:	
Park Rangers Certifications.....	4
Attachments:	
A. Internal Audit Report 2022-07	
B. Status of Findings as reported by Regional Parks and Open Space District on June 27, 2023	

Internal Audit Report 2024-311: Riverside County Regional Parks and Open- Space
District Follow-up Audit

Park Rangers Certifications

Finding 1: Renewal of Expired Certifications

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

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

Recommendation 1

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

Current Status 1: Implemented

Internal Audit Report 2022-007

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

Report Date: July 12, 2022



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

www.auditorcontroller.org



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CONTROLLER**
COUNTY OF RIVERSIDE

Paul Angulo, CPA, MA
Riverside County Auditor-Controller

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

July 12, 2022

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

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

Dear Ms. Brown:

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

We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing. These standards require that we plan and perform the audit to obtain sufficient, reliable, relevant and useful information to provide reasonable assurance that our objective as described above is achieved. An internal audit includes the systematic analysis of information to evaluate and improve the effectiveness of internal controls. We believe this audit provides a reasonable basis for our conclusion.

Internal controls are processes designed to provide management reasonable assurance of achieving efficiency of operations, compliance with laws and regulations, and reliability of financial and non-financial information. Management is responsible for establishing and maintaining adequate internal controls. Our responsibility is to evaluate the internal controls.

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

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

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

Paul Angulo, CPA, MA
Riverside County Auditor-Controller



By: René Casillas, CPA, CRMA
Chief Internal Auditor

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

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

Table of Contents

	Page
Executive Summary	4
 Results:	
Park Ranger Certification Requirements	6
Cash Handling	8

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

Executive Summary

Overview

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

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

Audit Objective

Our objective is to provide management and the Board of Supervisors with an independent assessment about the adequacy and effectiveness of internal controls over park ranger certification requirements. Internal controls are processes designed to provide management reasonable assurance of achieving efficiency of operations, compliance with laws and regulations, and reliability of financial and non-financial information. Reasonable assurance recognizes internal controls have inherent limitations, including cost, mistakes, and intentional efforts to bypass internal controls.

Audit Scope and Methodology

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

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

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

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

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

Audit Highlights

Summary of Existing Conditions

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

Summary of Improvement Opportunities

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

Audit Conclusion

Based upon the results of our audit, we identified opportunities for improvement of internal controls relating to park ranger certification requirements. However, we determined Riverside County Regional Parks and Open Space District's internal controls over cash handling provide reasonable assurance that its objectives relating to these areas will be achieved. Reasonable assurance recognizes internal controls have inherent limitations, including cost, mistakes, and international efforts to bypass internal controls.

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

Park Ranger Certification Requirement

Background

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

Objective

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

Audit Methodology

To accomplish these objectives, we:

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

Finding 1: Renewal of Expired Certifications

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

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

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

Recommendation 1

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

Management's Response

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

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

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

Cash Handling

Background

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

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

Audit Methodology

To accomplish these objectives, we:

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

Finding: None Noted



Attachment B
Riverside County
Regional Park and Open-Space District

Kyla Brown, Parks Director / General Manager

The following are the current status of the reported findings and planned corrective actions contained in Internal Audit Report 2022-007: Riverside County Regional Parks and Open Space District Audit.

June 27, 2023

Authorized Signature

Date

Finding 1: Renewal of Expired Certifications

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

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

Current Status

Reported Finding Corrected? Yes No

100% of certifications are current.



Recommendation 1

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

Management Reply

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

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

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).

All Park Rangers were directed to renew any expired or soon to be expired certifications. Certifications found to be expired during this audit have since been renewed by the subject Park Rangers. Manager/Supervisors will be monitoring their staff's certifications to ensure no lapse for expired certifications and work with Human Resources to keep record of certifications in their personnel file.