

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



ITEM: 2.6  
(ID # 23238)

MEETING DATE:  
Tuesday, October 17, 2023

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2024-306: Riverside County Community Action Partnership Follow-up Audit, All Districts. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2024-306: Riverside County Community Action Partnership Department, Follow-up Audit

ACTION: Consent

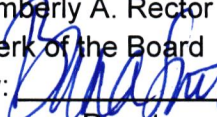
  
Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 10/9/2023

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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, Comm. Action P' ship. Dept.

Kimberly A. 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:</b>	No
			<b>For Fiscal Year:</b>	n/a

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

**BACKGROUND:**

**Summary**

We completed a follow-up audit of the Riverside County Community Action Partnership Department. Our audit was limited to reviewing actions taken as of June 26, 2023, to correct findings noted in our original audit report 2022-008 dated January 11, 2022. The original audit report contained four recommendations, all of which required implementation to help correct the reported findings.

Based on the results of our audit, we found that the four recommendations were implemented.

For an in-depth understanding of the original audit, please refer to Internal Audit Report 2022-008 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 2024-306: Riverside County Community Action Partnership Department, Follow-up Audit.

Office of Ben J. Benoit  
Riverside County Auditor-Controller

4080 Lemon Street, 11th Floor

Riverside, CA 92509

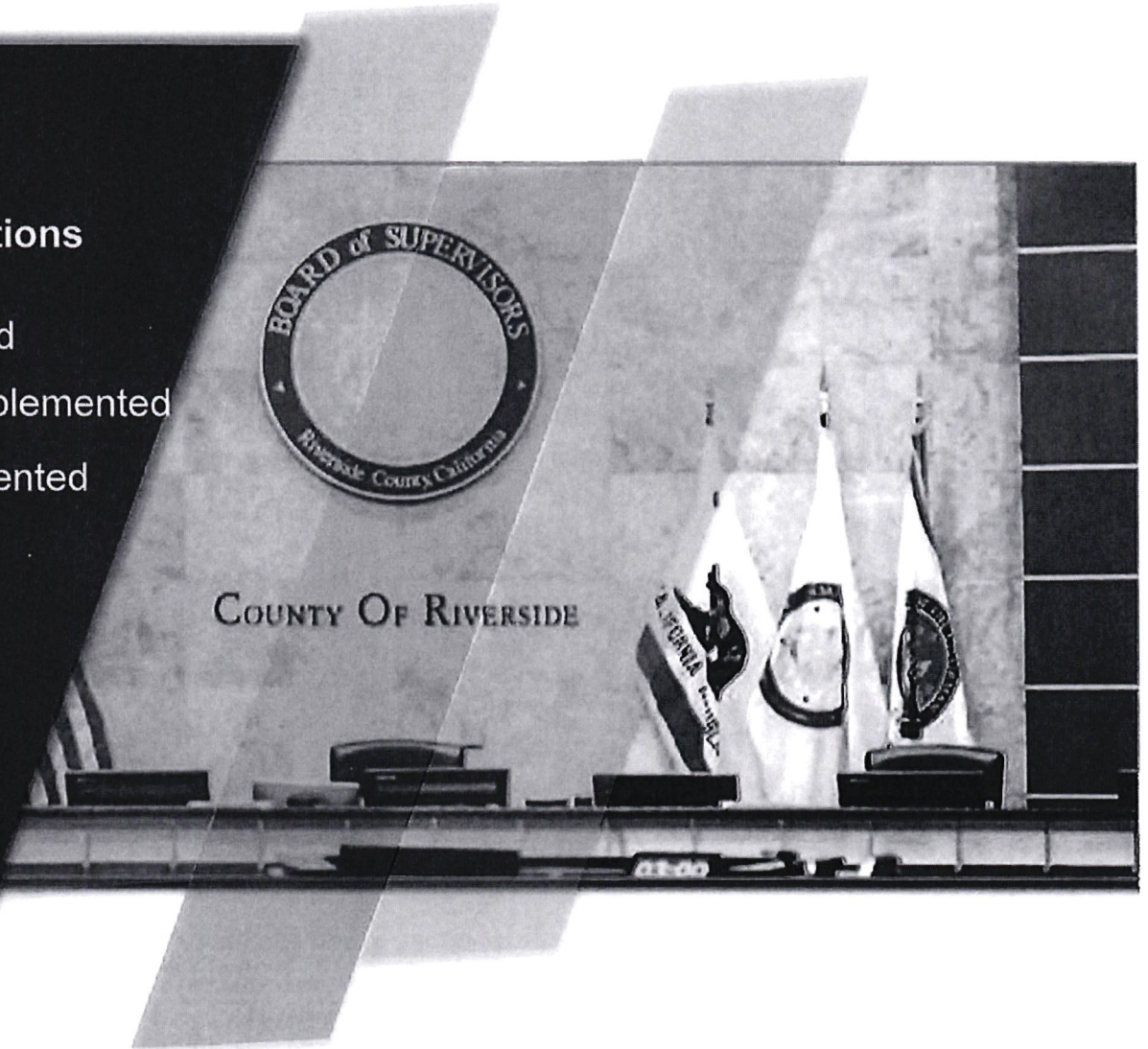
(951) 955-3800

# Internal Audit Report 2024-306

## Follow-up

### 4 Recommendations

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



## Community Action Partnership Follow-up Audit

October 17, 2023





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

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

**ACC** | **AUDITOR  
CONTROLLER  
COUNTY OF RIVERSIDE**

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

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

October 17, 2023

Heidi Marshall  
Director  
Riverside County Housing and Workforce Solution, Community Action Partnership  
3403 Tenth St., Ste.300  
Riverside, CA 92501

**Subject: Internal Audit Report 2024-306: Riverside County Community Action Partnership Follow-up Audit**

Dear Ms. Marshall:

We completed the follow-up audit of Community Action Partnership. Our audit was limited to reviewing actions taken as of June 26, 2023, to help correct the findings noted in our original audit report 2022-008 dated January 11, 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 four recommendations, all of which required implementation to help correct the reported findings. Based on the results of our audit, we found that all four recommendations were 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 08-



**Internal Audit Report 2024-306: Riverside County Community Action Partnership,  
Follow-up Audit**

2022 included at "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/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 2024-306: Riverside County Community Action Partnership,  
Follow-up Audit**

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Internal Audit Report 2024-306: Riverside County Community Action Partnership,  
Follow-up Audit

**Program Eligibility**

**Finding 1: Program Income Eligibility**

“Emergency procedure to validate the income of participants for their Savings for Success and Tech for Success Programs are not documented. We sampled 20 participants for each of the programs and determined the following:

- Two out of 20 (10%) Saving for Success sampled participant’s adjusted gross income (AGI) was not used to determine program eligibility.
- Nine out of 10 (90%) Tech for Success sampled participant’s income could not be verified.

Office of Community Services requires participants to meet income requirements which states, “adjusted gross income of the household is equal to or less than 200 percent of the poverty line (as determined by the Office of Management and Budget).” Furthermore, CSD Program Advisory *CPA-C-20-01*, states, “If an affected individual or family does not have access to income eligibility documentation, agencies may consider establishing emergency procedures to validate income.” It further states, “Procedures may include flexibility to reduce the amount of documentation required, and/or to accept self-certification when eligibility documentation is not available to meet immediate emergency needs.” Additionally, Riverside County Auditor-Controller’s Standard Practice Manual 1001, *Internal Control*, defines internal controls as the “Well documented policies and procedures are established and maintained to promote employee understanding of job duties, provide day-to-day guidance to staff and help ensure continuity during employee absences or turnover.” Community Action Partnership relies on employee judgment to determine which methods can be used for income verification. Having written emergency policies helps strengthen the integrity of qualifications to receive assistance, ensures consistency and continuity in the business process, and ensures equitable distribution of assistance.”

**Recommendation 1.1**

“Ensure Community Action Partnership is verifying the applicant’s income to meet Saving for Success eligibility as required by program guidelines and requirements “



Internal Audit Report 2024-306: Riverside County Community Action Partnership,  
Follow-up Audit

Current Status 1.1: Implemented.

Recommendation 1.2

"Develop emergency written income verification procedures for Savings for Success and Tech for Success programs."

Current Status 1.2: Implemented.

Finding 2: Tech for Success Applicant Review

"Intake forms are not evidenced with date and signature from a reviewer for 20 out of 20 (100%) randomly selected applicants. As such, there is no evidence that reviews are being performed. Riverside County Auditor-Controller's Standard Practice Manual 1001, *Internal Controls*, states, "Transactions are authorized by a person assigned approval authority." Community Action Partnership relies on employees' judgment to determine proper review and oversight of the application process and does not require a signature to document sufficient levels of approval. Inadequate monitoring of customer intake forms can result in program inefficiencies and misrepresentation of program integrity, abuse, and non-compliance with funding grants. "

Recommendation 2.1

"Ensure intake forms are reviewed and approved by designated personnel and evidenced with dates and signatures."

Current Status 2.1: Implemented.

Recommendation 2.2

"Establish policies and procedures for the intake process to include secondary review and approval."

Current Status 2.2: Implemented.

Attachment A

**Internal Audit Report 2022-008**

**Riverside County  
Community Action Partnership Audit**

**Report Date: January 11, 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](http://www.auditorcontroller.org)**



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

County Administrative Center  
4080 Lemon Street, 11<sup>th</sup> Floor  
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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

January 11, 2022

Carrie Harmon  
Interim Executive Director  
Riverside County Community Action Partnership  
3403 Tenth St., Ste. 300  
Riverside, CA 92501

**Subject: Internal Audit Report 2022-008: Riverside County Community Action Partnership Audit**

Dear Ms. Harmon:

In accordance with Board of Supervisors Resolution 83-338, we audited Riverside County Community Action Partnership to provide management and the Board of Supervisors with an independent assessment of internal controls over program eligibility and purchasing process.

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 2022-008: Riverside County Community Action Partnership  
Audit**

Our conclusion and details of our audit 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 A. Van Wagenen, Jr., County Executive Officer  
Grand Jury

**Internal Audit Report 2022-008: Riverside County Community Action Partnership  
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**Internal Audit Report 2022-008: Riverside County Community Action Partnership  
Audit**

**Executive Summary**

**Overview**

Riverside County Community Action Partnership services the county's qualifying residents by facilitating opportunities to self-sufficiency through education, energy conservation, wealth building, advocacy, and community organization. Community Action Partnership was created as part of the Economic Opportunity Act of 1964 and it is part of over 1,100 Community Action Agencies across the nation.

Community Action Partnership has a recommended budget of \$10.1 million for FY 2021-22 and 60 authorized positions. *County of Riverside, Revised Fiscal Year 2021-22 Recommended Budget Volume 1, 156.*

**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 program eligibility. 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 July 14, 2021, through September 2, 2021, for operations from July 1, 2019, through September 2, 2021. Following a risk-based approach, our scope included the following:

- Grant Compliance
- Program Eligibility
- Purchasing Process
- Volunteer Income Tax Assistance (VITA) Volunteer Backgrounds Check

Through inquiry, observations, and limited examination of relevant documentation, it was determined through a risk assessment of grant compliance and VITA volunteer background checks, that the risk exposure to Community Action Partnership associated with these processes are well mitigated with internal controls and are functioning as



**Internal Audit Report 2022-008: Riverside County Community Action Partnership  
Audit**

designed. We focused our audit scope to internal controls over program eligibility and purchasing process.

**Audit Highlights**

*Existing Conditions*

The current processes have not mitigated the following risk areas:

- Emergency procedures to validate the income of participants for Savings for Success and Tech for Success Programs are not established. Having written emergency policies helps strengthen the integrity of qualifications to receive assistance, ensures consistency and continuity in the business process, and ensures equitable distribution of assistance.
- Tech for Success customer intake forms are not evidenced with date and signature from a designated reviewer. Inadequate monitoring over customer intake form can result in program inefficiencies and misrepresentation of program integrity, abuse, and non-compliance with funding grants.

*Improvement Opportunities*

The improvement opportunities are in the following areas:

- Ensure Community Action Partnership is consistently verifying applicant's income to meet Saving for Success eligibility requirements.
- Develop emergency written income verification procedures for Savings for Success and Tech for Success programs
- Ensure intake forms are reviewed and approved by authorized individuals and evidenced with dates and signatures.
- Establish policies and procedures for the intake process to include secondary review and approval.

**Audit Conclusion**

Based upon the results of our audit, we identified opportunities for improvement of internal controls relating to program eligibility. However, we determined Community

**Internal Audit Report 2022-008: Riverside County Community Action Partnership  
Audit**

Action Partnership's internal controls over purchasing process provide reasonable assurance that its objectives relating to these areas will be achieved. Reasonable assurance recognizes internal controls have inherent limitations, including cost, mistakes, and intentional efforts to bypass internal controls.

**Internal Audit Report 2022-008: Riverside County Community Action Partnership  
Audit**

**Program Eligibility**

**Background**

Community Action Partnership's Saving for Success and Tech for Success programs help individuals and families achieve economic stability. Savings for Success provides an incentive for residents to save for their businesses, pursue education, or purchase a home by matching the amounts saved. Participants must meet the federal poverty guidelines by using the adjusted gross income or established emergency requirements, attend financial workshops, open a savings account, and contribute funds to the savings account. Once a defined savings goal is met, Community Action Partnership matches the participant. Tech for Success provides desktops or laptops to families that participate in a series of workshops that helps individuals and families acquire financial knowledge.

**Objective**

To verify the existence and adequacy of internal controls over the process of determining program eligibility.

**Audit Methodology**

To accomplish these objectives, we:

- Obtained an understanding of program procedures and California Department of Community Services and Development regulations.
- Interviewed department management and staff to obtain an overview of the program eligibility process.
- Selected a sample of program participants for the Savings for Success and Tech for Success programs.
- Reviewed supporting documentation outlined in the department's guidelines as required by the Department of Community Services and Development for Savings for Success and Tech for Success programs.
- Verified appropriate levels of management reviews and approvals for Savings for Success and Tech for Success programs.

**Internal Audit Report 2022-008: Riverside County Community Action Partnership  
Audit**

**Finding 1: Program Income Eligibility**

Emergency procedure to validate the income of participants for their Savings for Success and Tech for Success Programs are not documented. We sampled 20 participants for each of the programs and determined the following:

- Two out of 20 (10%) Saving for Success sampled participant's adjusted gross income (AGI) was not used to determine program eligibility.
- Nine out of 10 (90%) Tech for Success sampled participant's income could not be verified.

Office of Community Services requires participants to meet income requirements which states, "adjusted gross income of the household is equal to or less than 200 percent of the poverty line (as determined by the Office of Management and Budget)." Furthermore, CSD Program Advisory *CPA-C-20-01*, states, "If an affected individual or family does not have access to income eligibility documentation, agencies may consider establishing emergency procedures to validate income." It further states, "Procedures may include flexibility to reduce the amount of documentation required, and/or to accept self-certification when eligibility documentation is not available to meet immediate emergency needs." Additionally, Riverside County Auditor-Controller's Standard Practice Manual 1001, *Internal Control*, defines internal controls as the "Well documented policies and procedures are established and maintained to promote employee understanding of job duties, provide day-to-day guidance to staff and help ensure continuity during employee absences or turnover." Community Action Partnership relies on employee judgement to determine which methods can be used for income verification. Having written emergency policies helps strengthen the integrity of qualifications to receive assistance, ensures consistency and continuity in the business process, and ensures equitable distribution of assistance.

**Recommendation 1.1**

Ensure Community Action Partnership is verifying applicant's income to meet Saving for Success eligibility as required by program guidelines and requirements.

**Management's Response**

"**Concur.** Community Action Partnership (CAP) Riverside will develop and implement policies that outline the verification of income for program participants consistent with

**Internal Audit Report 2022-008: Riverside County Community Action Partnership  
Audit**

program guidelines and requirements for the Savings for Success program. Income will be verified prior to enrollment in the program with two layers of approval."

Actual/Estimated Date of Corrective Action: **November 18, 2021**

**Recommendation 1.2**

Develop emergency written income verification procedures for Savings for Success and Tech for Success programs.

**Management's Response**

"Concur. CAP Riverside will implement emergency written income verification procedures for the Savings for Success and Tech for Success programs. These procedures will be followed, and program staff will be trained on these procedures immediately."

Actual/Estimated Date of Corrective Action: **November 18, 2021**

**Finding 2: Tech for Success Applicant Review**

Intake forms are not evidenced with date and signature from a reviewer for 20 out of 20 (100%) randomly selected applicants. As such, there is no evidence that reviews are being performed. Riverside County Auditor-Controller's Standard Practice Manual 1001, *Internal Controls*, states, "Transactions are authorized by a person assigned approval authority." Community Action Partnership relies on employee's judgement to determine proper review and oversight of the application process and does not require signature to document sufficient levels of approval. Inadequate monitoring over customer intake form can result in program inefficiencies and misrepresentation of program integrity, abuse, and non-compliance with funding grants.

**Recommendation 2.1**

Ensure intake forms are reviewed and approved by designated personnel and evidenced with dates and signatures.

**Internal Audit Report 2022-008: Riverside County Community Action Partnership  
Audit**

**Management's Response**

"Concur. CAP Riverside will develop and implement a procedure to ensure all intake forms for the Tech for Success program go through two layers of approval with date and signature fields."

Actual/Estimated Date of Corrective Action: **November 18, 2021**

**Recommendation 2.2**

Establish policies and procedures for the intake process to include secondary review and approval.

**Management's Response**

"Concur. CAP Riverside will develop and implement policies and procedures that include a secondary review and approval for Tech for Success applicants. The Tech for Success application will be updated to include a secondary review and approval prior to enrollment in the program."

Actual/Estimated Date of Corrective Action: **November 18, 2021**



**Internal Audit Report 2022-008: Riverside County Community Action Partnership  
 Audit**

**Purchasing Process**

**Background**

Riverside County Purchasing and Fleet Services Department is responsible for implementing policies and procedures set forth in the Riverside County *Purchasing Policy Manual* (September 1, 2016). The Director of Purchasing is the Purchasing Agent for Riverside County and can delegate his/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: Summary of Delegation of Purchasing Authority*

Position	Purchase Order Authority	PO's Against PeopleSoft Contracts
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

Purchasing authority limitations will vary depending on whether purchases are made against county contracted vendors and non-county contracted vendors. "County staff may be granted low value purchase authority upon successful completion of required training. Low value purchase authority allows departmental staff the ability to issue purchase orders up to the amount of \$5,000 per day per vendor and issues purchase orders up the dollar value of \$25,000 against existing PeopleSoft contracts" (*Purchasing Manual, September 2016*).

Expenditures of \$5,000 or greater, require county departments to obtain a minimum of three written quotes from potential vendors to ensure the best use of taxpayer dollars. The *Purchasing Policy Manual* describes the splitting of 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.

**Internal Audit Report 2022-008: Riverside County Community Action Partnership  
Audit**

**Objective**

To verify the existence and adequacy of controls over department expenditures.

**Audit Methodology**

To accomplish these objectives, we:

- Obtained an understanding of county procurements policies and procedures.
- Interviewed key personnel regarding procurement expenditure processes.
- Obtained a listing of all expenditures for Community Action Partnership during the review period of the audit to analyze and identify split purchase orders.
- Obtained a listing of all Community Action Partnership staff with delegated purchasing authority.
- Analyzed department expenditure data for the audit period to identify instances of split purchase orders at the \$5,000 and \$25,000 limitations.

**Finding: None Noted**

Based upon the results of our audit, we determined internal controls over department expenditures provide reasonable assurance that its objective related to this area will be achieved.

## Attachment B

The following are the current status of the reported findings and planned corrective actions contained in Internal Audit Report 2022-008 Riverside County Community Action Partnership Audit.

*Karla Lopez del Rio*

Authorized Signature

Jun 26, 2023

Date

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### Finding 1: Program Income Eligibility

Emergency procedure to validate the income of participants for their Savings for Success and Tech for Success Programs are not documented. We sampled 20 participants for each of the programs and determined the following:

- Two out of 20 (10%) Saving for Success sampled participant's adjusted gross income (AGI) was not used to determine program eligibility.
- Nine out of 10 (90%) Tech for Success sampled participant's income could not be verified.

Office of Community Services requires participants to meet income requirements which states, "adjusted gross income of the household is equal to or less than 200 percent of the poverty line (as determined by the Office of Management and Budget)." Furthermore, CSD Program Advisory CPA-C-20-01, states, "If an affected individual or family does not have access to income eligibility documentation, agencies may consider establishing emergency procedures to validate income." It further states, "Procedures may include flexibility to reduce the amount of documentation required, and/or to accept self-certification when eligibility documentation is not available to meet immediate emergency needs." Additionally, Riverside County Auditor-Controller's Standard Practice Manual 1001, *Internal Control*, defines internal controls as the "Well documented policies and procedures are established and maintained to promote employee understanding of job duties, provide day-to-day guidance to staff and help ensure continuity during employee absences or turnover." Community Action Partnership relies on employee judgment to determine which methods can be used for income verification. Having written emergency policies helps strengthen the integrity of qualifications to receive assistance, ensures consistency and continuity in the business process, and ensures equitable distribution of assistance.

**Helping People. Changing Lives.**

2038 Iowa Avenue, Suite B-102 | Riverside, CA 92507  
(951) 955-4900 | (800) 511-1110

**Current Status**

Reported Finding Corrected?  Yes  No

CAP Riverside has taken full account of the findings and have implemented all the necessary changes to ensure compliance with County and ACO guidelines.

**Recommendation 1.1**

Ensure Community Action Partnership is verifying the applicant's income to meet Saving for Success eligibility as required by program guidelines and requirements

**Management Reply**

"Concur. Community Action Partnership (CAP) Riverside will develop and implement policies that outline the verification of income for program participants consistent with program guidelines and requirements for the Savings for Success program. Income will be verified prior to enrollment in the program with two layers of approval."

Actual/Estimated Date of Corrective Action: **November 18, 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).

All Savings for Success applicants uniformly have their income verified before they are accepted into the program. Each file is verified by two members of the CAP Staff to ensure accuracy.

**Recommendation 1.2**

Develop emergency written income verification procedures for Savings for Success and Tech for Success programs.

**Management Reply**

"Concur. CAP Riverside will implement emergency written income verification procedures for the Savings for Success and Tech for Success programs. These



procedures will be followed, and program staff will be trained on these procedures immediately."

Actual/Estimated Date of Corrective Action: **November 18, 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).

CAP has created written policies and procedures for emergency response. CAP has also partnered with other County departments such as DPSS, Office on Aging, and Workforce Development to serve applicants who have already been screened for income eligibility under those programs and therefore also qualify for CAP's Savings and Tech for Success programs.

**Finding 2: Tech for Success Applicant Review**

Intake forms are not evidenced with date and signature from a reviewer for 20 out of 20 (100%) randomly selected applicants. As such, there is no evidence that reviews are being performed. Riverside County Auditor-Controller's Standard Practice Manual 1001, *Internal Controls*, states, "Transactions are authorized by a person assigned approval authority." Community Action Partnership relies on employees' judgment to determine proper review and oversight of the application process and does not require a signature to document sufficient levels of approval. Inadequate monitoring of customer intake forms can result in program inefficiencies and misrepresentation of program integrity, abuse, and non-compliance with funding grants.

**Current Status**

Reported Finding Corrected?  Yes  No

Both Savings for Success and Tech for Success participant files must be reviewed and approved by two staff members, including one staff member from the leadership team.





**Recommendation 2.1**

Ensure intake forms are reviewed and approved by designated personnel and evidenced with dates and signatures.

**Management Reply**

“**Concur.** CAP Riverside will develop and implement a procedure to ensure all intake forms for the Tech for Success program go through two layers of approval with date and signature fields.”

Actual/Estimated Date of Corrective Action: **November 18, 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).

All Tech for Success applicants must go through two layers of review internally.

**Recommendation 2.2**

Establish policies and procedures for the intake process to include secondary review and approval.

**Management's Response**

“**Concur.** CAP Riverside will develop and implement policies and procedures that include a secondary review and approval for Tech for Success applicants. The Tech for Success application will be updated to include a secondary review and approval prior to enrollment in the program.”

Actual/Estimated Date of Corrective Action: **November 18, 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).**

Tech for Success laptop applicants are only processed if they have already been income verified by an outside department such as DPSS or Work Force. CAP staff will only distribute laptops to DPSS customers who are verified by DPSS as an active recipient of the **CalWORKs** Workforce Connection program.

