

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



ITEM: 2.7
(ID # 25833)

MEETING DATE:
Tuesday, September 17, 2024

FROM : AUDITOR CONTROLLER

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2025-303: Riverside County Law Offices of the Public Defender, Follow-up Audit [District: All]; [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2025-303: Riverside County Law Offices of the Public Defender, Follow-up Audit

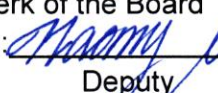
ACTION:Consent


Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 8/28/2024

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Washington, Perez and Gutierrez
Nays: None
Absent: Spiegel
Date: September 17, 2024
xc: Auditor Controller

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: Approve

BACKGROUND:

Summary

We completed the follow-up audit of the Riverside County Law Offices of the Public Defender. Our audit was limited to reviewing actions taken as of July 9, 2024, to help correct the findings noted in our original audit report 2024-003 dated February 7, 2024. The original audit report contained one recommendation, which required implementation to help correct the reported finding.

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

For an in-depth understanding of the original audit, please refer to Internal Audit Report 2024-003 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/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 2025-303: Riverside County Law Offices of the Public Defender, Follow-up Audit.



Office of Ben J. Benoit
Riverside County Auditor-Controller

Internal Audit Report

2025-303

Follow-up

1 Recommendation

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



**Riverside County Law
Offices of the Public Defender,
Follow-up Audit**

September 17, 2024



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

Ben J. Benoit, Auditor-Controller
Tanya S. Harris, DPA, CPA, Assistant Auditor-Controller

4080 Lemon Street, 11th Floor
P.O. Box 1326
Riverside, CA 92502-1326
951-955-3800



September 17, 2024

Steven Harmon
Public Defender
Riverside County Law Offices of the Public Defender
4075 Main Street, Suite 100
Riverside, CA 92501

**Subject: Internal Audit Report 2025-303: Riverside County Law Offices of the Public Defender,
Follow-up Audit**

Dear Mr. Harmon:

We completed the follow-up audit of the Riverside County Law Offices of the Public Defender. Our audit was limited to reviewing actions taken as of July 9, 2024, to help correct the findings noted in our original audit report 2024-003 dated February 7, 2024.

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

Summary of the condition from the original audit and the results of our review on the status of the implementation of the recommendation is provided in this report. For an in-depth understanding of the original audit, please refer to Internal Audit Report 2024-003 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/reports>.



Internal Audit Report 2025-303: Riverside County Law Offices of the Public Defender, Follow-up Audit

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, County Executive Officer
Dave Rogers, Chief Administrative Officer
Juan Perez, Chief Operating Officer
Grand Jury



Internal Audit Report 2025-303: Riverside County Law Offices of the Public Defender, Follow-up Audit

Table of Contents

| | Page |
|--|-------------|
| Results: | |
| Records Retention | 4 |
| Attachments: | |
| A. Internal Audit Report 2024-003: Riverside County Law Offices of the Public Defender Audit | |
| B. Status of Findings as Reported by the Riverside County Law Offices of the Public Defender, Follow-up Audit on July 10, 2024 | |



Internal Audit Report 2025-303: Riverside County Law Offices of the Public Defender, Follow-up Audit

Records Retention

Finding 1: Review and Approval of Ordering Stored Records

“Standard Practice Manual 1001, Internal Control, states that, to maintain an effective system of internal control, ‘transactions are authorized by a person assigned approval authority.’ Additionally, Standard Practice Manual 1001, Internal Control, states, ‘duties are divided or segregated so that no one person has complete control over a key function or activity.’

Record orders are not reviewed and approved prior to being submitted in the department’s records storage portal. Although designated staff are granted authorization to submit record orders, the records storage portal does not have the workflow capability to track approvals and the department’s current policies and procedures do not include a process to review and approve record orders prior to submission in the portal. Not reviewing and approving record orders submitted by Public Defender personnel increases the risk of unauthorized or inappropriate access to confidential records. Personnel may order records without proper justification, potentially leading to the misuse of sensitive information for personal or malicious purposes.

On December 15, 2023, Public Defender management provided a new policy titled *Records Request Procedures* that addresses the condition above and communicated their efforts to improve the adequacy and effectiveness of their internal controls. Specifically, the policy includes a new procedure that requires personnel to obtain management approval prior to submitting the record order to the records liaison. Management approval is obtained through email communication, which is sent to the records liaison along with the original record order request. Once the records liaison obtains the record order request and management approval, an electronic file will be created for documentation purposes and the record order request will be submitted in the records storage portal for retrieval. In the follow up audit, we will verify whether record orders are reviewed and approved by department management in accordance with their updated policies and procedures.”

Recommendation 1

“Ensure personnel adheres to policies and procedures to ensure record orders are reviewed and approved prior to submitting the order in the records storage portal.”

Current Status 1.1: Implemented



Office of Ben J. Benoit
Riverside County Auditor-Controller

**Number of
Recommendations**

0 Priority Level 1
High Risk

1 Priority Level 2
Medium Risk

0 Priority Level 3
Low Risk

* Please refer to Appendix A for a classification of the priority levels.

Internal Audit Report

2024-003

Riverside County
Law Offices of the Public Defender Audit

February 27, 2024



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

Ben J. Benoit, Auditor-Controller
Tanya S. Harris, DPA, CPA, Assistant Auditor-Controller

4080 Lemon Street, 11th Floor
P.O. Box 1326
Riverside, CA 92502-1326
951-955-3800



February 27, 2024

Steven Harmon
Public Defender
Riverside County Law Offices of the Public Defender
4075 Main Street, Suite 100
Riverside, CA 92501

**Subject: Internal Audit Report 2024-003: Riverside County Law Offices of the Public Defender
Audit**

Dear Mr. Harmon:

In accordance with Board of Supervisors Resolution 83-338, we audited the Riverside County Law Offices of the Public Defender to provide management and the Board of Supervisors with an independent assessment of internal controls over records retention, contract monitoring and vendor management, grant compliance, and 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.

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



Final Internal Audit Report 2024-003: Riverside County Law Offices of the Public Defender 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.

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



Table of Contents

| | Page |
|---|-----------|
| Executive Summary | 4 |
| Results: | |
| Records Retention..... | 6 |
| Contract Monitoring and Vendor Management..... | 9 |
| Grant Compliance | 11 |
| Procurement Cards | 13 |
| Appendix A: Finding Priority Level Classification..... | 16 |



Executive Summary

Overview

Riverside County Law Offices of the Public Defender (Public Defender) provide legal representation to the indigent population within the County of Riverside in criminal, juvenile, or certain civil proceedings upon request or appointment of the court. The office consists of lawyers, investigators, paralegals, social workers, and clerical staff that represent approximately 85% of all criminal cases filed within the County of Riverside.

Public Defender has an adopted budget of \$58.8 million for FY 2023-24 and 330 adopted positions. *County of Riverside, Fiscal Year 2023-24 Adopted Budget Volume 1, 256.*

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 records retention, contract monitoring and vendor management, grant compliance, and procurement cards. 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 13, 2023, through December 15, 2023, for operations from July 1, 2021, through October 31, 2023. Following a risk-based approach, our scope included the following:

- Records Retention
- Contract Monitoring and Vendor Management
- Grant Compliance
- Procurement Cards

AUDIT HIGHLIGHTS

- Record orders need to be reviewed and approved prior to being submitted in the department's records storage portal.



Final Internal Audit Report 2024-003: Riverside County Law Offices of the Public Defender Audit

Audit Conclusion

Based on the results of our audit, we determined internal controls over contract monitoring and vendor management, grant compliance, and procurement cards are functioning as designed to help Public Defender achieve its business process objectives. However, we have identified improvement opportunities for internal controls over records retention that can help provide reasonable assurance that its objectives relating to this area will be achieved. Specifically, the department's processes for records retention does not include a review and approval of record orders.

Upon addressing these existing conditions with management on December 14, 2023, Public Defender proceeded to resolve these conditions and communicated their efforts to improve the adequacy and effectiveness of their internal controls. We would like to extend our appreciation to the department for being receptive to our evaluation and proactive in implementing our recommendations.



Final Internal Audit Report 2024-003: Riverside County Law Offices of the Public Defender Audit

Records Retention

Background

Public Defender is exposed to various confidential and sensitive documents and records that contain county citizen data. These records can contain data related to Personally Identifiable Information (PII)¹, Health Insurance Portability and Accountability Act (HIPAA)², case files, client records, attorney-client privileged communications, investigation reports, and court proceedings information. Such records are retained and stored pursuant to the county-wide General Records Retention Schedule (GRRS), as well as the more department-specific Departmental Records Retention Schedule (DRRS).

Public Defender contracted with an offsite records storage vendor to house records and provide document transportation services per the department's required GRRS and DRRS. The department has an authorized staff member with access to ordering physical records from an offsite storage facility in response to document retrieval requests by attorneys. These record orders are submitted using a portal configured by the records storage vendor for which Public Defender can grant or restrict access to employees based on role or job duty.

Objective

To verify the existence and adequacy of internal controls over Public Defender's records retention process.

¹ The United States Department of Labor defines PII as "any representation of information that permits the identify of an individual to whom the information applies to be reasonably inferred by either direct or indirect means." Examples of sensitive PII may include full name, address, social security number, biometric data, banking information, and medical records.

"Guidance on the Protection of Personal Identifiable Information." U.S. Department of Labor. Accessed January 4, 2024. <https://www.dol.gov/general/ppii>.

² The Centers for Disease Control and Prevention defines HIPAA as "a federal law that required the creation of national standards to protect sensitive patient health information from being disclosed without the patient's consent or knowledge. The US Department of Health and Human Services (HHS) issued the HIPAA Privacy Rule to implement the requirements of HIPAA. The HIPAA Security Rule protects a subset of information covered by the Privacy Rule."

"Health Insurance Portability and Accountability Act of 1996 (HIPAA)." Centers for Disease Control and Prevention. Accessed January 4, 2024. <https://www.cdc.gov/php/publications/topic/hipaa.html>.



Final Internal Audit Report 2024-003: Riverside County Law Offices of the Public Defender Audit

Audit Methodology

To accomplish these objectives, we:

- Obtained an understanding of department processes and procedures over records retention.
- Interviewed key personnel regarding the department's records retention process.
- Verified whether there was adequate segregation of duties in place relating to records retention.
- Obtained a copy of the department's most current contract with their records storage vendor and verified whether there was an audit clause in the contract.
- Obtained a listing of records storage warehouses from the vendor and randomly selected a warehouse for physical security testing.
- Verified whether the records storage warehouse had restricted access, adequate security camera coverage, a functional fire suppression system, and electronic backups of records.
- Obtained a current stored records inventory listing from the records storage vendor. Selected a random sample of records for review and verified whether the records physically existed.
- Verified whether the department performs periodic inventory counts of the records maintained by the records storage vendor.

Finding 1: Review and Approval of Ordering Stored Records

Priority Level: 2³

Standard Practice Manual 1001, *Internal Control*, states that, to maintain an effective system of internal control, "transactions are authorized by a person assigned approval authority." Additionally, Standard Practice Manual 1001, *Internal Control*, states, "duties are divided or segregated so that no one person has complete control over a key function or activity."

Record orders are not reviewed and approved prior to being submitted in the department's records storage portal. Although designated staff are granted authorization to submit record orders, the records storage portal does not have the workflow capability to track approvals and the department's current policies and procedures do not include a process to review and approve record orders prior to submission in the portal. Not reviewing and approving record orders submitted by Public Defender personnel increases the risk of unauthorized or inappropriate

³ Please see Appendix A (page 16) for a description of the finding priority level classifications.



Final Internal Audit Report 2024-003: Riverside County Law Offices of the Public Defender Audit

access to confidential records. Personnel may order records without proper justification, potentially leading to the misuse of sensitive information for personal or malicious purposes.

On December 15, 2023, Public Defender management provided a new policy titled *Records Request Procedures* that addresses the condition above and communicated their efforts to improve the adequacy and effectiveness of their internal controls. Specifically, the policy includes a new procedure that requires personnel to obtain management approval prior to submitting the record order to the records liaison. Management approval is obtained through email communication, which is sent to the records liaison along with the original record order request. Once the records liaison obtains the record order request and management approval, an electronic file will be created for documentation purposes and the record order request will be submitted in the records storage portal for retrieval. In the follow-up audit, we will verify whether record orders are reviewed and approved by department management in accordance with their updated policies and procedures.

Recommendation 1

Ensure personnel adheres to policies and procedures to ensure record orders are reviewed and approved prior to submitting the order in the records storage portal.

Management's Response

"Concur. The Law Offices of the Public Defender appreciates the Auditor's findings with regards to our previous protocol for requesting stored records. Once this finding was brought to our attention, we immediately implemented a new policy and broadcasted these new protocols to each staff member department wide with 100% compliance to date."

Actual/Estimated Date of Corrective Action: December 15, 2023



Contract Monitoring and Vendor Management

Background

Public Defender provides legal representation to residents within County of Riverside who are unable to afford assistance with criminal, juvenile, or certain civil proceedings. To provide prompt legal representation, legal and investigative information must be accessible and readily available. As such, Public Defender maintains contracts with third party vendors that provide access to online law library, legal, and investigative research sites. These contracts specify the services provided, duration of the services, and the fees to be charged. Such contracts and vendors are monitored pursuant to Public Defender's Policy 608, *Contract Monitoring Policy*, to ensure that contracts are properly enforced and agreed upon services are being provided. Per Public Defender's Policy 504, *Vendors*, Public Defender must utilize county approved vendors unless the approved vendors are not available for requested purchases.

Objective

To verify the existence and adequacy of internal controls over Public Defender's contract monitoring and vendor management process.

Audit Methodology

To accomplish these objectives, we:

- Obtained an understanding of department processes and procedures over contract monitoring and vendor management.
- Interviewed key personnel regarding the department's contract monitoring and vendor management process.
- Obtained a listing of active vendors and contract agreements with the department and selected a random sample of vendor contracts for review.
- Verified whether contract agreements were complete, accurate, reviewed, monitored, and in compliance with regulations and terms of the contract.
- Obtained a listing of vouchers for the vendors selected and randomly selected a sample of vouchers for review.
- Verified whether invoices were processed timely, approved, accurate, had sufficient supporting documentation, and amounts did not exceed approved purchase order amounts.



Final Internal Audit Report 2024-003: Riverside County Law Offices of the Public Defender Audit

Finding: None Noted

Priority Level: N/A

Based on the results of our audit, we determined that internal controls over contract monitoring and vendor management provide reasonable assurance that its objective related to this area will be achieved. Reasonable assurance recognizes internal controls have inherent limitations, including cost, mistakes, and intentional efforts to bypass internal controls.



Final Internal Audit Report 2024-003: Riverside County Law Offices of the Public Defender Audit

Grant Compliance

Background

Public Defender receives over \$11.7 million in funding from federal, state, and local agencies for legal representation related programs as illustrated below:

| Grant | Contract Amount | Fiscal Year(s) | Funding Source |
|---|-----------------|----------------|---|
| Support, Partnerships, Advocacy, and Resources for Kids Program (SPARK) | \$4,163,891 | 2021-2024 | Juvenile Justice Crime Prevention Act |
| Assembly Bill 109 Grant | \$312,533 | 2021-2022 | Assembly Bill 109 Operating Funds |
| County Re-Sentencing Pilot Program | \$715,000 | 2022-2024 | Board of State and Community Corrections |
| Public Defense Pilot Program | \$6,085,779 | 2022-2024 | Board of State and Community Corrections |
| Incompetent to Stand Trial (IST) Diversion Program | \$462,000 | 2021-2023 | Riverside University Health System, Behavioral Health |

Public Defender is responsible for monitoring programs and activities, assisting county residents with legal representation, and offering intervention and prevention programs. The department provides support and grant monitoring to ensure administrative, fiscal, and program compliance with grants and applicable regulations.

Objective

To verify the existence and adequacy of internal controls over Public Defender's grant compliance process.

Audit Methodology

To accomplish these objectives, we:

- Obtained an understanding of department processes and procedures over grant compliance.
- Interviewed key personnel regarding the department's grant compliance process.
- Obtained a listing of all active and inactive grants awarded to the department during the audit review period. Randomly selected a sample of grants awarded to the department and obtained all relevant grant agreements.



Final Internal Audit Report 2024-003: Riverside County Law Offices of the Public Defender Audit

- Obtained a listing of all expenditures claimed for the selected grants. Randomly selected a sample of grant expenditures for review and verified whether expenditures or services provided were allowed, reported timely, reviewed, accurate, and had sufficient supporting documentation.

Finding: None Noted

Priority Level: N/A

Based on the results of our audit, we determined that internal controls over grant compliance provide reasonable assurance that its objective related to this area will be achieved. Reasonable assurance recognizes internal controls have inherent limitations, including cost, mistakes, and intentional efforts to bypass internal controls.



Procurement Cards

Background

The county's procurement card program was developed to improve efficiencies associated with the procurement process and reduce the costs 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.

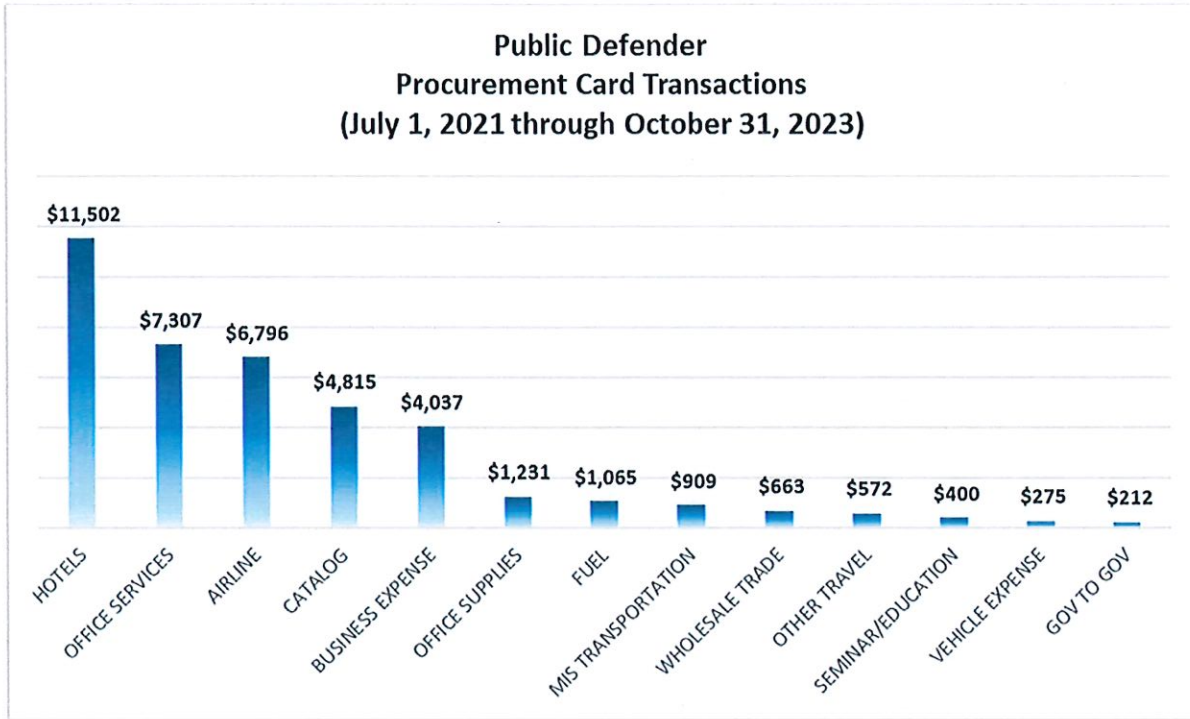
As an integral part of a county department's internal control structure, management within each department is responsible for a system of internal controls that effectively and efficiently performs financial related activities and safeguards assets. The system should provide management with reasonable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

Public Defender has two procurement cardholders, as of October 31, 2023. Procurement card expenditures for the period July 1, 2021, through October 31, 2023, included 119 transactions totaling \$39,783.

The chart below illustrates Public Defender's procurement card expenditures for the period July 1, 2021, through October 31, 2023, categorized in the following: hotels, office services, airline, catalog, business expense, office supplies, fuel, MIS transportation, wholesale trade, other travel, seminar/education, vehicle expense, and government to government. Expenditures for the top three merchant groups include hotels at \$11,502, office services at \$7,307, and airline at \$6,796. These transactions make up 64% of the total procurement card transactions, for a total of \$25,605.



Final Internal Audit Report 2024-003: Riverside County Law Offices of the Public Defender Audit



Objective

To verify the existence and adequacy of internal controls over Public Defender’s procurement cards process.

Audit Methodology

To accomplish these objectives, we:

- Obtained an understanding of department processes and procedures over procurement cards.
- Interviewed key personnel regarding the department’s procurement cards process.
- Reviewed County policies and procedures, specifically:
 - County of Riverside Procurement Card Program, Procedure Handbook (8/1/2016)
 - Board Policy A-62, *Credit Card Use*
 - 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 County of Riverside’s procurement card policies and procedures.



Final Internal Audit Report 2024-003: Riverside County Law Offices of the Public Defender Audit

- Obtained a listing of all procurement cardholders and reviewed transactions for compliance to cardholder agreements.
- Analyzed procurement card data pulled from County of Riverside financial systems and U.S. Bank for the audit period.
- Examined cardholder transaction logs, receipts, and credit card statements.
- Verified for appropriate levels of management review and approval.
- Reviewed supporting documentation for procurement card expenditures.

Finding: None Noted

Priority Level: N/A

Based on the results of our audit, we determined that internal controls over procurement cards provide reasonable assurance that its objective related to this area will be achieved. Reasonable assurance recognizes internal controls have inherent limitations, including cost, mistakes, and intentional efforts to bypass internal controls.



Appendix A: Finding Priority Level Classification

| Priority Level 1 | Priority Level 2 | Priority Level 3 |
|---|--|--|
| <p>These are audit findings that represent the most critical issues that require immediate attention and pose a significant risk to the department’s objectives, compliance, security, financial health, or reputation. They may indicate serious control failures, non-compliance with laws or regulations, significant financial errors, or vulnerabilities with severe potential impact. Immediate corrective measures are necessary to mitigate the risks associated with these findings.</p> | <p>These are audit findings that are important and require timely resolution, but their impact is not as severe as Priority Level 1. They may highlight moderate control weaknesses, areas of non-compliance with internal policies and procedures, or financial discrepancies that are significant but are not critical. While they might not pose an immediate threat, they should be addressed promptly to prevent further escalation or potential negative consequences.</p> | <p>These are audit findings that are less critical and generally have a lower impact on the department’s objectives, compliance, or operations. They may include minor control deficiencies, procedural deviations with minimal impact, or non-critical administrative errors. While they may not require immediate attention, they should still be acknowledged and addressed within a reasonable timeframe to ensure ongoing improvement and prevent potential accumulation of minor issues.</p> |
| <p><u>Expected Implementation Date of Recommendation*</u> One to three months</p> | <p><u>Expected Implementation Date of Recommendation *</u> Three to six months</p> | <p><u>Expected Implementation Date of Recommendation *</u> Six to twelve months</p> |

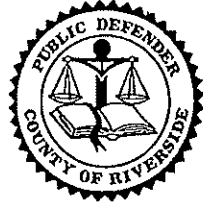
* Expected completion to implement recommendation date begins after issuance of final audit report.

Attachment B

LAW OFFICES OF THE
Public Defender
COUNTY OF RIVERSIDE

STEVEN L. HARMON
PUBLIC DEFENDER

JUDITH W. GWEON
ASSISTANT PUBLIC DEFENDER



RIVERSIDE MAIN OFFICE
4075 Main Street
Suite 100
Riverside, CA 92501
Telephone: (951) 955-6000
Facsimile: (951) 955-6025

The following are the current status of the reported findings and planned corrective actions contained in Internal Audit Report 2024-003: Riverside County Office of the Public Defender Audit.

Steven L. Harmon

7-10-24

Authorized Signature

Date

Finding 1: Review and Approval of Ordering Stored Records

“Standard Practice Manual 1001, *Internal Control*, states that, to maintain an effective system of internal control, ‘transactions are authorized by a person assigned approval authority.’ Additionally, Standard Practice Manual 1001, *Internal Control*, states, ‘duties are divided or segregated so that no one person has complete control over a key function or activity.’

Record orders are not reviewed and approved prior to being submitted in the department’s records storage portal. Although designated staff are granted authorization to submit record orders, the records storage portal does not have the workflow capability to track approvals and the department’s current policies and procedures do not include a process to review and approve record orders prior to submission in the portal. Not reviewing and approving record orders submitted by Public Defender personnel increases the risk of unauthorized or inappropriate access to confidential records. Personnel may order records without proper justification, potentially leading to the misuse of sensitive information for personal or malicious purposes.

On December 15, 2023, Public Defender management provided a new policy titled *Records Request Procedures* that addresses the condition above and communicated their efforts to improve the adequacy and effectiveness of their internal controls. Specifically, the policy includes a new procedure that requires personnel to obtain management approval prior to submitting the record order to the records liaison. Management approval is obtained through email communication, which is sent to the records liaison along with the original record order request. Once the records liaison obtains the record order request and management approval, an electronic file will be created for documentation purposes and the record order request will be submitted in the records storage portal for retrieval. In the follow up audit, we will verify whether record orders are reviewed and approved by department management in accordance with their updated policies and procedures.”

Current Status

Reported Finding Corrected? Yes No

Recommendation 1

“Ensure personnel adheres to policies and procedures to ensure record orders are reviewed and approved prior to submitting the order in the records storage portal.”

Management’s Response

“Concur. The Law Offices of the Public Defender appreciates the Auditor’s findings with regards to our previous protocol for requesting stored records. Once this finding was brought to our attention, we immediately implemented a new policy and broadcasted these new protocols to each staff member department wide with 100% compliance to date.”

Actual/Estimated Date of Corrective Action: December 15, 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).

The Public Defender’s Office continues to enforce the December 15, 2023 policy with 100% compliance.

Lopez, Daniel

From: Aquia Mail
Sent: Tuesday, September 17, 2024 11:24 AM
Cc: Clerk of the Board
Subject: Request to Speak Web Submission



Thank you for submitting your request to speak. The Clerk of the Board office has received your request and will be prepared to allow you to speak when your item is called. To attend the meeting, please call (669) 900-6833 and use **Meeting ID # 864 4411 6015 . Password is 20241001**. You will be muted until your item is pulled and your name is called. Please dial in at 9:00 am with the phone number you provided in the form so you can be identified during the meeting.

Submitted on September 17, 2024

Submitted values are:

First Name

Karla

Last Name

Cervantes

Phone

9518929916

Agenda Date

09/18/2024

Agenda Item # or Public Comment

2.1, 2.2 , 2.3, 2.4, 2.5, 2.6, 2.7

State your position below

Oppose

Do you need a Spanish translator?

No