

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



**ITEM: 2.11**  
**(ID # 27331)**

**MEETING DATE:**  
Tuesday, March 18, 2025

**FROM :** AUDITOR CONTROLLER

**SUBJECT:** AUDITOR-CONTROLLER: Internal Audit Report 2025-007: Riverside County Agricultural Commissioner's Office Audit, [District: All]; [\$0]

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

1. Receive and file Internal Audit Report 2025-007: Riverside County Agricultural Commissioner's Office Audit

**ACTION:**Consent

  
Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 3/8/2025

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**MINUTES OF THE BOARD OF SUPERVISORS**

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

Ayes: Medina, Spiegel, Washington, Perez and Gutierrez  
Nays: None  
Absent: None  
Date: March 18, 2025  
xc: Auditor

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:</b> N/A			<b>Budget Adjustment:</b>	No
			<b>For Fiscal Year:</b>	n/a

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

**BACKGROUND:**

**Summary**

In accordance with Board of Supervisors Resolution 83-338, we audited the Riverside County Agricultural Commissioner's Office. This audit is conducted to provide management and the Board of Supervisors with an independent assessment of internal controls over succession planning, public safety monitoring, and service delivery.

Based on the results of our audit, internal controls over public safety monitoring and service delivery are functioning as designed to help Agricultural Commissioner's Office achieve its business process objectives. However, we identified opportunities to enhance succession planning efforts. While the department's formalized succession plan provides a strong foundation, incorporating detailed policies and procedures for fiscal operations can further support continuity and consistency during staff transitions. Strengthening internal controls in this area would provide greater assurance that the department's objectives can be consistently achieved.

**Impact on Residents and Businesses**

Provide an assessment of internal controls over the audited areas.

**Additional Fiscal Information**

Not applicable

**ATTACHMENTS:**

A: Riverside County Auditor-Controller's Office - Internal Audit Report 2025-007: Riverside County Agricultural Commissioner's Audit



Office of Ben J. Benoit  
Riverside County Auditor-Controller

#### Number of Findings & Recommendations

##### High Risk

**0** Findings

##### Medium Risk

**0** Findings

##### Low Risk

**1** Findings  
• 3 Recommendations

# Internal Audit Report

2025-007

Riverside County Agricultural  
Commissioner's Office Audit

March 18, 2025



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

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

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



March 18, 2025

Delia Cioc  
Agricultural Commissioner/Sealer of Weights & Measures  
Riverside County Agricultural Commissioner's Office  
3403 Tenth Street, Suite 701  
Riverside, CA 92501

**Subject: Internal Audit Report 2025-007: Riverside County Agricultural Commissioner's Office  
Audit**

Dear Ms. Cioc:

In accordance with Board of Supervisors Resolution 83-338, we audited the Riverside County Agricultural Commissioner's Office to provide management and the Board of Supervisors with an independent assessment of internal controls over succession planning, public safety monitoring, and service delivery.

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 2025-007: Riverside County Agricultural Commissioner's Office 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  
Juan Perez, Chief Operating Officer  
Grand Jury



Internal Audit Report 2025-007: Riverside County Agricultural Commissioner’s Office Audit

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## Internal Audit Report 2025-007: Riverside County Agricultural Commissioner's Office Audit

### Executive Summary

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#### Overview

Riverside County Agricultural Commissioner's Office (Agricultural Commissioner's Office) promotes and protects the agricultural industry of the county and its environment, ensures the health and safety of the county's citizens, and fosters confidence and equity in the marketplace through education and the fair and uniform enforcement of laws, regulations, and ordinances enacted by the people of the State of California and the County of Riverside.

The Agricultural Commissioner's Office protects the environment, public health and Riverside County's \$1.4 billion agricultural industry and ensures a fair and equitable marketplace for businesses and consumers. This is accomplished through a combination of public outreach, industry education and appropriate regulatory action. The department is comprised of five key programs: Pest Prevention, Environmental Protection, Weights and Measures, Consumer Protection, and Administration.

Agricultural Commissioner's Office has an adopted budget of \$9.2 million for FY 2024-25 and 57 adopted positions. *County of Riverside, Fiscal Year 2024-25 Adopted Budget Volume 1, 266-267.*

#### 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 succession planning, public safety monitoring, and service delivery. 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 HIGHLIGHTS

- Critical fiscal operations should be identified and documented to support continuity.
- Policies and procedures should be established to ensure consistency and accountability in fiscal operations.
- Policies and procedures should be stored in an accessible location to aid staff in performing essential tasks.



## **Internal Audit Report 2025-007: Riverside County Agricultural Commissioner's Office Audit**

### **Audit Scope and Methodology**

We conducted the audit from August 1, 2024, through December 3, 2024, for operations from July 1, 2022, through October 31, 2024. Following a risk-based approach, our scope included the following:

- Succession Planning
- Public Safety Monitoring
- Service Delivery

### **Audit Conclusion**

Based on the results of our audit, internal controls over public safety monitoring and service delivery are functioning as designed to help Agricultural Commissioner's Office achieve its business process objectives. However, we identified opportunities to enhance succession planning efforts. While the department's formalized succession plan provides a strong foundation, incorporating detailed policies and procedures for fiscal operations can further support continuity and consistency during staff transitions. Strengthening internal controls in this area would provide greater assurance that the department's objectives can be consistently achieved.



## Internal Audit Report 2025-007: Riverside County Agricultural Commissioner's Office Audit

### Succession Planning

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#### Background

Succession planning is a strategic process crucial for ensuring the continuity of leadership within an organization. This process involves identifying and developing internal employees who have the potential to fill key leadership positions. Succession planning is not just about filling vacancies. It is about preparing the county for the future by maintaining a pipeline of capable leaders who can drive the organization forward. It helps maintain the leadership continuity, preserves institutional knowledge, and ensures a smooth transition of critical functions and services provided by key positions within the organization.

All members of management are responsible for individual succession planning efforts. Department and division managers are responsible for implementing the program within their respective areas and should coordinate with Human Resources personnel for effectiveness of succession planning efforts for key leadership positions.

The primary objective of a succession plan is to limit the potential challenges to unexpected terminations or departures from an organization. According to the Government Finance Officers Association<sup>1</sup>, "A successful succession plan should place a high priority on planning for a smooth change in such positions. Key components of an integrated succession management approach include workforce planning, succession planning, knowledge management practices, and recruitment and retention practices."

In the absence of formal guidance over succession planning, the focus of our audit was to ensure that the Agricultural Commissioner's Office had adequate, documented policies and procedures in the event of management or personnel turnover. Specifically, we reviewed the department's prioritization of critical positions to the department's ongoing operations, key objectives, and critical system applications used. In addition to reviewing documented policies and procedures associated with these attributes, we also focused on whether the department had established training programs to ensure knowledge is transferred among personnel so, in the event of turnover, the lapse in business continuity is minimized.

The following flowchart illustrates the Government Finance Officers Association's 10 Steps to Succession Planning<sup>2</sup> that will help an organization retain key talent and find skilled employees to replace staff members who move on:

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<sup>1</sup> Key issues in succession planning. Government Finance Officers Association. (2011, February 28). <https://www.gfoa.org/materials/key-issues-in-succession-planning>

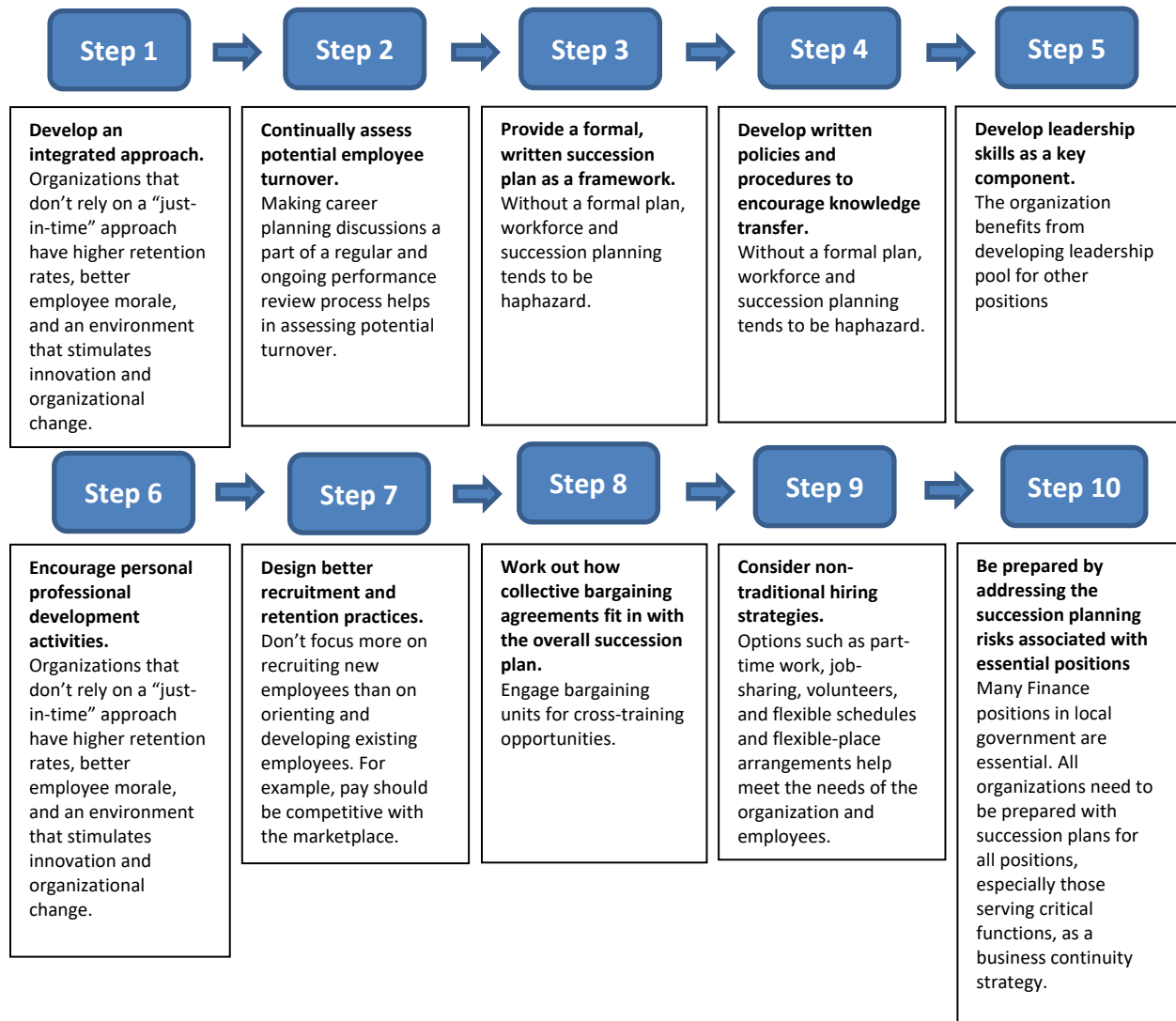
<sup>2</sup> 10 steps to succession planning. Government Finance Officers Association. (2022, February). <https://www.gfoa.org/materials/gfr222-10steps>



## Internal Audit Report 2025-007: Riverside County Agricultural Commissioner's Office Audit

### Flowchart 1: 10 Steps to Succession Planning

*"Succession planning has gotten even more challenging in recent years, given a changing job market, shorter employee tenure, and COVID-19 job turnover-which means that governments should make it an even higher priority. GFOA's 10 steps to succession planning will help your organization retain key talent and find skilled employees to replace staff members who move on."*<sup>3</sup>



<sup>3</sup> 10 steps to succession planning. Government Finance Officers Association. (2022, February).  
<https://www.gfoa.org/materials/gfr222-10steps>



## Internal Audit Report 2025-007: Riverside County Agricultural Commissioner's Office Audit

### Objective

To verify the existence and adequacy of internal controls over the Agricultural Commissioner's Office succession planning process.

### Audit Methodology

To accomplish these objectives, we:

- Obtained an understanding of relevant continuity and succession plans, including:
  - Riverside County Agricultural Commissioner's Office *Continuity of Operations and Continuity of Government* (2024 Annex).
  - Agricultural Commissioner's Office Succession Plan dated May 14, 2024.
  - Agricultural Commissioner's Office Policy Memo No. 2, *Organization of Agricultural Commissioner's Office* (Revised March 7, 2024).
  - Agricultural Commissioner's Office Policy Memo No. 3, *Responsibilities of Deputy Agricultural Commissioner/Sealers* (Revised March 7, 2024).
  - Agricultural Commissioner's Office Policy Memo No. 3A-1, *Responsibilities of Supervising A.S.I.'s* (Revised March 7, 2024).
  - Agricultural Commissioner's Office Policy Memo No. 3A-2, *Responsibilities of Enforcement & Training Supervising A.S.I.* (Revised March 7, 2024).
  - Agricultural Commissioner's Office Policy Memo No. 4, *Responsibilities of Agricultural & Standards Investigators, Senior Weights & Measures Inspectors, Weight & Measures Inspector, and Agricultural Inspectors* (Revised March 7, 2024).
  - Agricultural Commissioner's Office Policy Memo No. 6, *Office Procedures for Clerical Staff* (Revised March 7, 2024).
  - Agricultural Commissioner's Office current Organizational Chart
- Conducted interviews and performed walk-throughs with department personnel responsible for succession planning.
- Obtained a listing of terminated employees from the department to review.
- Identified positions critical to department operations and positions with a high turnover rate.
- Identified key, transferable knowledge and essential systems tied to identified positions.
- Assessed adequacy of succession planning procedures by verifying whether critical roles and positions have established processes for continuity and effective coverage.



## Internal Audit Report 2025-007: Riverside County Agricultural Commissioner's Office Audit

- Reviewed the department's succession plan to determine its adequacy, including whether it identifies critical positions, includes formal approval, outlines training plans, and that the plan is formally approved.

### Finding 1: Written Procedures for Fiscal Operations

Priority Level: 3<sup>4</sup>

The Government Finance Officers Association<sup>5</sup> is a leading association of government professionals that provides the standard guidance to apply in government institutions. Currently, we could not find any available guidance from the Riverside County Human Resource Department, therefore industry best practices from Government Finance Officers Association standards are referenced for consideration and suggestion. The Government Finance Officers Association standard best practices state, "Without a formal plan, succession planning tends to take place in a haphazard fashion. A formal plan identifies risks and strategies thereby providing a guiding framework for specific succession initiatives, including how employees are eligible to participate and what being part of the succession plan means." Additionally, the Government Finance Officers Association states, "having a formal plan indicates organization and leadership commitment to succession management, which is critical for success and for sustaining successful planning across political and leadership transitions. The Budget Department and the Human Resources Department should work together to develop this plan, along with other departments as needed."

The Agricultural Commissioner's Office has a formalized succession plan that identifies critical positions and competencies, evaluates gaps, establishes an agency action plan, and includes a framework for ongoing evaluation. While this plan provides a solid foundation for leadership continuity, it does not address the lack of documented policies and procedures for fiscal operations, which are critical to the department's ability to sustain essential functions.

Detailed policies and procedures for fiscal operations are essential for capturing institutional knowledge, standardizing financial processes, and enabling staff to perform critical tasks effectively. Their absence creates gaps that hinder the department's ability to maintain continuity during turnover or unexpected staff departures.

Without comprehensive documentation for fiscal operations, the department risks inconsistent or delayed execution of financial tasks, errors in reporting, and diminished operational efficiency. Addressing these gaps would enhance the effectiveness of the succession plan and strengthen the department's capacity to sustain fiscal operations during transitions.

<sup>4</sup> Please see Appendix A (page 16) for a description of the finding priority level classifications.

<sup>5</sup> Key issues in succession planning. Government Finance Officers Association. (2011, February 28). <https://www.gfoa.org/materials/key-issues-in-succession-planning>



## **Internal Audit Report 2025-007: Riverside County Agricultural Commissioner's Office Audit**

### **Recommendation 1.1**

Conduct a formal assessment to identify fiscal operations that are critical and unique to the Agricultural Commissioner's Office, ensuring key processes are documented and prioritized.

#### **Management's Response:**

"Concur. The department's administration is well-versed in the critical and unique fiscal operations; however, this has not been formally documented in a policy. These fiscal tasks have been carried out by the Commissioner and Assistant Commissioner, with reliance on the County's fiscal policies. Since the department has not employed a fiscal specialist, these responsibilities have fallen on the administrators, a fact clearly outlined in the formalized succession plan. Following the audit, a new departmental policy memorandum has been created, and the existing policies are being revised. These revised memorandums were sent to County Human Resources (HR) for review on December 16, 2024."

**Actual/Estimated Date of Corrective Action:** January 31, 2025, as soon as received back from HR

### **Recommendation 1.2**

Develop and formalize internal policies and procedures for the identified critical fiscal operations, including step-by-step instructions for performing essential fiscal tasks, defining roles and responsibilities for oversight and accountability, and establishing processes for review, approval, and monitoring of financial activities.

#### **Management's Response:**

"Concur. A new departmental policy memorandum titled "Maintenance, Solicitation, and Expansion of Funding Sources for Division Programs" has been drafted to address this recommendation. It is currently under review by County Human Resources before implementation. This memorandum outlines the fiscal responsibilities assigned to each Division Head or program Deputy.

Additionally, departmental policy memorandum no. 2, "Organization of Agricultural Commissioner's Office," is undergoing further revision to further clarify critical fiscal responsibilities. This document will detail the fiscal duties of each staff member in critical budgetary role."

**Actual/Estimated Date of Corrective Action:** January 31, 2025



## **Internal Audit Report 2025-007: Riverside County Agricultural Commissioner's Office Audit**

### **Recommendation 1.3**

Ensure that the newly developed fiscal policies and procedures are stored in a centralized, easily accessible location, such as a secure network drive, intranet, or document management system.

#### **Management's Response:**

"Concur. Once the new departmental policy memorandum and the revised existing memorandums are approved and signed, they will be stored on a secured network drive accessible to all departmental staff. All staff will then be required to review and acknowledge the new and updated memorandums. These documents will be reviewed initially and annually, in accordance with the department's requirements."

**Actual/Estimated Date of Corrective Action:** January 31, 2025



## Internal Audit Report 2025-007: Riverside County Agricultural Commissioner's Office Audit

### Public Safety Monitoring

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#### Background

The Agricultural Commissioner's Office plays a critical role in safeguarding public health and safety by monitoring the use of pesticides and investigating related illnesses. This responsibility is particularly significant in a region characterized by extensive agricultural activity, where pesticide exposure poses potential risks to both agricultural workers and the public. To address these risks, the office implements a comprehensive framework for illness investigations, grounded in regulatory standards and procedural guidelines.

The California Department of Pesticide Regulation (Department of Pesticide) establishes the legal and procedural foundation for these efforts. The Department of Pesticide's regulations mandate detailed investigation protocols for suspected pesticide-related illnesses, emphasizing timely response, thorough documentation, and effective communication with affected parties. The Agricultural Commissioner's Office adheres to these requirements, utilizing Department of Pesticide's "Investigation Procedures"<sup>6</sup> as a primary reference. This compendium provides step-by-step guidance on incident reporting, site assessments, sample collection, and stakeholder interviews, ensuring consistency and thoroughness in every investigation.

The graph below visually represents the human effects illness investigations carried out by the Agricultural Commissioner's Office, detailing the quantities of agricultural, antimicrobial, structural, and other types are human effects not included in the first three categories. Other types include cases involving human effects that do not fit into other use categories. For example, a pesticide used as a home-use product may fall under this category. It is classified as "other" when the product caused a human effect, but it was determined that the effect was not related to its pesticidal nature.

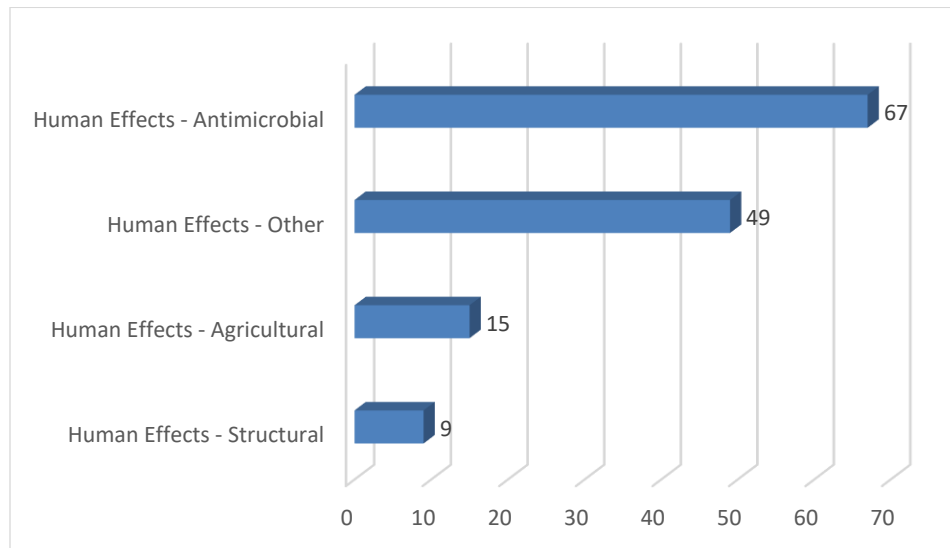
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<sup>6</sup> "Pesticide Use Enforcement Program Standards Compendium Volume 5, Investigation Procedures," California Department of Pesticide Regulation, accessed December 5, 2024, [https://www.cdpr.ca.gov/docs/enforce/compend/vol\\_5/invstprc.htm](https://www.cdpr.ca.gov/docs/enforce/compend/vol_5/invstprc.htm).



## Internal Audit Report 2025-007: Riverside County Agricultural Commissioner's Office Audit

**See Figure 1: Total Human Effects Investigations Conducted  
from July 1, 2022, to August 26, 2024**



### Objective

To verify the existence and adequacy of internal controls over the Agricultural Commissioner's Office, public safety monitoring over illness investigation.

### Audit Methodology

To accomplish these objectives, we:

- Obtained and reviewed California Department of Pesticide Regulation's *Pesticide Use Enforcement Program Standards Compendium, Volume 5*, as it relates to policies and procedures over illness investigation monitoring, including guidelines for identifying, reporting, and investigating illness cases.
- Conducted interviews and performed walk-throughs with department personnel over the public safety monitoring process.
- Obtained a listing of completed/resolved illness investigations during the period of July 1, 2022, through August 26, 2024.
- Verified completed illness investigations are resolved within the timeframes and properly reviewed and approved.



## Internal Audit Report 2025-007: Riverside County Agricultural Commissioner's Office Audit

- Identified any patterns of recurring illness investigations if it is appropriately addressed.
- Assessed the adequacy of the department's communication protocols with external agencies.

### Finding: None Noted

Based on the results of our audit, we determined that internal controls over public safety monitoring 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.



## Internal Audit Report 2025-007: Riverside County Agricultural Commissioner's Office Audit

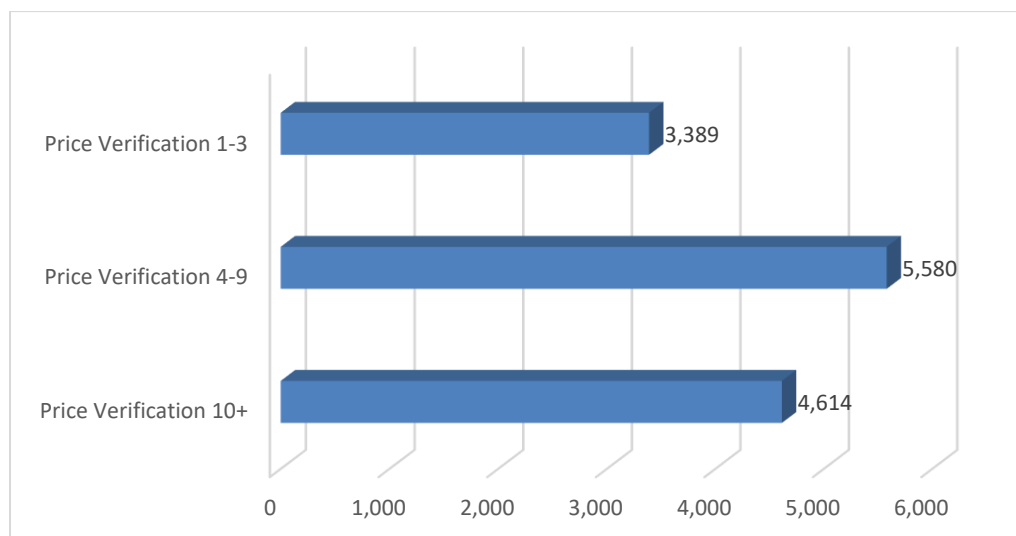
### Service Delivery

#### Background

The Agricultural Commissioner's Office oversees critical functions to ensure consumer protection within the county. Among its responsibilities is the registration and monitoring of commercial scanners, which are used by businesses to calculate prices at the point of sale. This function is critical to maintaining accurate price representation and fostering trust between businesses and consumers. Effective service delivery in this area is essential to the economic well-being of both the agricultural and commercial sectors in Riverside County.

The State of California Department of Food and Agriculture under the Division of Measurement Standards has established the Price & Quantity Verification Program and its manual, which serves as the primary criterion for scanner registrations and compliance activities. The manual outlines standardized procedures for price verification inspections, including sampling methodologies, acceptable tolerance levels, and follow-up protocols for identified discrepancies. These guidelines aim to provide a framework to promote uniform enforcement and fair pricing practices across jurisdictions.

**Figure 2: Price Verification Scanners Grouped by the Number of Scanners on a Permit  
As of August 26, 2024**



*Price verification indicates the number of point-of-sale checkout registers listed on a permit.*



## Internal Audit Report 2025-007: Riverside County Agricultural Commissioner's Office Audit

### Objective

To verify the existence and adequacy of internal controls over the Agricultural Commissioners' Office compliance with service delivery.

### Audit Methodology

To accomplish these objectives, we:

- Obtained department's *Ordinance no. 832* (as amended through 832.1) for annual registration of packers and point of sale stations.
- Conducted interviews and performed walk-throughs with department personnel over the service delivery process.
- Determined whether segregation of duties is in place.
- Obtained a listing of scanner permits issued during the period of July 1, 2022, through August 26, 2024.
- Performed on-site price inspection and seal certification site visit to observe controls over inspection process.
- Obtained a listing of the department's permits issued and payments received from July 2023 through August 30, 2024.
- Reviewed permit payments to determine if there were instances of double billing.

### Finding: None Noted

Based on the results of our audit, we determined that internal controls over service delivery 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.



## Internal Audit Report 2025-007: Riverside County Agricultural Commissioner's Office Audit

### Appendix A: Finding Priority Level Classification

Priority Level 1	Priority Level 2	Priority Level 3
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.	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.	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.
<u>Expected Implementation Date of Recommendation*</u> One to three months	<u>Expected Implementation Date of Recommendation *</u> Three to six months	<u>Expected Implementation Date of Recommendation *</u> Six to twelve months

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