

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



ITEM: 2.5
(ID # 27387)

MEETING DATE:
Tuesday, April 01, 2025

FROM : AUDITOR CONTROLLER

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2025-003: Riverside County
Emergency Management Department Audit, [District: All]; [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2025-003: Riverside County Emergency
Management Department Audit.

ACTION:Consent

Ben J. Benoit

Ben J. Benoit, COUNTY AUDITOR-CONTROLLER

3/12/2025

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Medina, Spiegel, and Perez
Nays: None
Absent: Washington and Gutierrez
Date: April 1, 2025
xc: Auditor

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

In accordance with Board of Supervisors Resolution 83-338, we audited the Riverside County Emergency Management Department. This audit is conducted to provide management and the Board of Supervisors with an independent assessment of internal controls over MOUs and agreements, succession planning, and access control management

Based on the results of our audit, internal controls over access control management are functioning as designed to help Emergency Management achieve its business process objectives. However, we identified improvement opportunities for internal controls over the management of MOUs and emergency services agreements, and succession planning, that can help provide reasonable assurance that the department's objectives relating to the area will be achieved. Specifically, Emergency Management should ensure Compliance Review Reports posted on the department website reflect actual late fees collected and redistributed by enhancing protocols for reviewing, updating, and documenting financial data before publication. Additionally, Emergency Management should develop policies and procedures to formalize a succession plan.

Impact on Residents and Businesses

Provide an assessment of internal controls over the audited areas.

SUPPLEMENTAL:

Additional Fiscal Information

Not applicable

ATTACHMENTS:

A: Riverside County Auditor-Controller's Office - Internal Audit Report 2025-003: Riverside County Emergency Management Department Audit.



Office of Ben J. Benoit
Riverside County Auditor-Controller

Number of Findings & Recommendations

High Risk

1 Findings
• 2 Recommendations

Medium Risk

1 Findings
• 2 Recommendations

Low Risk

0 Findings

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

Internal Audit Report

2025-003

Riverside County Emergency Management Department
Audit

April 1, 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, 6th Floor
P.O. Box 1326
Riverside, CA 92502-1326
951-955-3800



April 1, 2025

Bruce Barton
Director of Emergency Management
Riverside County Emergency Management Department
450 E. Alessandro Blvd
Riverside, CA 92508

**Subject: Internal Audit Report 2025-003: Riverside County Emergency Management
Department Audit**

Dear Mr. Barton:

In accordance with Board of Supervisors Resolution 83-338, we audited the Riverside County Emergency Management Department to provide management and the Board of Supervisors with an independent assessment of internal controls over management of MOUs and agreements, succession planning, and access control management.

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.



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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



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Executive Summary

Overview

Riverside County Emergency Management Department (Emergency Management) was established in July 2015 and consists of four divisions: Business and Finance, Planning, Emergency Services and Riverside County Medical Services Agency. Emergency Management provides coordination and oversight of emergencies and disaster response services for the residents of Riverside County. Additionally, Emergency Management supports the Riverside County Operational Area and the Regional Disaster Medical Health Coordination for California Region VI.

Emergency Management has an adopted budget of \$30.17 million for FY 2024/25 and 90 adopted positions. *County of Riverside, Fiscal Year 2024-25 Adopted Budget Volume I, 229.*

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 the management of MOUs and agreements, succession planning, and access control management. 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

- Enhance internal protocols to ensure assessed non-compliance fees should be replaced timely with actual collected fees in reports posted on the website.
- Policies and procedures for succession planning should be developed.
- A structured succession plan should be prepared for complex roles.



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Audit Scope and Methodology

We conducted the audit from June 24, 2024, through October 17, 2024, for operations from July 1, 2022, through September 24, 2024. Our scope included the following:

- Management of MOUs and Agreements
- Succession Planning
- Access Control Management

Based on the results of our audit, internal controls over access control management are functioning as designed to help Emergency Management achieve its business process objectives. However, we identified improvement opportunities for internal controls over the management of MOUs and emergency services agreements, and succession planning, that can help provide reasonable assurance that the department's objectives relating to the area will be achieved. Specifically, Emergency Management should ensure Compliance Review Reports posted on the department website reflect actual late fees collected and redistributed by enhancing protocols for reviewing, updating, and documenting financial data before publication. Additionally, Emergency Management should develop policies and procedures to formalize a succession plan.



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Management of MOUs and Agreements

Background

The management of Memorandums of Understanding (MOUs) and agreements is essential to the department's operational framework, establishing formal relationships, clarifying roles, responsibilities, and expectations with external parties. These agreements safeguard the department's interests, ensure compliance with laws and regulations, and support the efficient use of public resources to address challenges and optimize collaboration benefits. Emergency Management holds 44 MOUs and agreements with external entities, making monitoring essential to compliance and effective partnership management. This process involves a thorough understanding of each agreement's terms, scope of work, and conditions. Departments promote compliance and service quality by validating performance, ensuring timely completion of work, maintaining proper documentation, and thoroughly reviewing deliverables prior to contractor payment.

Objective

To verify the existence and adequacy of internal controls over MOUs and agreements management process.

Audit Methodology

To accomplish these objectives, we:

- Obtained and reviewed County of Riverside Purchasing and Fleet Services Manual, as it relates to purchasing authority limitations and *Emergency Purchases*, Exhibit D.
- Conducted interviews and performed walk-throughs with department personnel responsible for MOUs and agreements.
- Verified there was adequate segregation of duties in place relating to MOUs and agreements.
- Obtained a listing of all MOUs and agreements associated with Emergency Management during the audit period.
- Verified whether MOUs and agreements complied with regulatory requirements, were approved by management, and have adequate terms and conditions for audit and indemnification.



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- Verified payments were made in accordance with the terms and conditions of the MOUs or agreement.
- Obtained and reviewed a list of vouchers paid to external parties by Emergency Management to identify instances where payments were made without an existing MOU or formal agreement, and determined if such agreements should have been in place.
- Verified payments made for service to entities that are not currently entered into an MOU or agreement are in alignment with the department's policies and procedures.

Finding 1: Publishing Reports for Stakeholders

Priority Level: 1¹

Standard Practice Manual 1001, *Internal Control*, states, "ensuring accuracy, reliability and timeliness of financial records and reports" are internal controls used to, "provide reasonable assurance regarding the achievement of objectives." Additionally, Standard Practice Manual 1001, *Internal Control*, states that to maintain an effective system of internal control, "records are routinely examined and reconciled to determine that transactions were properly processed."

Emergency Management regularly publishes the performance of the contracted emergency services to constituents which includes emergency response rate, patient offloading time, compliance rate, etc., which is used to calculate the payment to cities that are under contract and are taking services by third party, called American Medical Response. All the City Managers, Fire Chiefs, Law Enforcement Agencies, Ambulance Providers, and Hospital CEOs benefit from the report. It was noted in our review of fiscal years 2022 and 2023 that the department posted Compliance Review Reports with assessed late fees/fines that do not reflect the actual fines collected and allocated to regions and cities in fiscal years 2022 and 2023. Emergency Management uses assessed amounts rather than the actual amounts collected, causing discrepancies that leave outdated information in the Compliance Review Reports. Posting incorrect data may lead to public misinterpretation of Emergency Management Services compliance levels and reduced trust in the department's data accuracy. Additionally, stakeholders and oversight bodies may rely on this data for decision-making, potentially impacting resource allocation and policy adjustments.

Recommendation 1.1

Ensure the Compliance Review Reports posted on the Emergency Management's website include the financial information reflecting the actual late fines collected and redistributed to the affected contracted regions.

¹ Please see Appendix A (page 17) for a description of the finding priority level classifications.



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Management's Response

“Concur. EMD agrees with this recommendation and appreciates the ACO’s identification of a potential public perception issue. Fines for late calls are paid to cities where incidents occur but may also be directed to designated operational areas, such as tribal or fire departments overseeing unincorporated regions of the County. For transparency, these fines—calculated based on agreed-upon criteria—were historically included in the department’s Annual Compliance Reports, which focus on system performance rather than fines. The reported fines generally reflected amounts collected by the County and distributed to designated operational areas. However, actual amounts received by the County may vary due to factors such as healthcare system impacts that limit 911 resources. This is clarified in the County’s standard agreement with the ambulance provider.

During the period cited by the ACO, the local healthcare system was under strain due to the global pandemic. Limited 911 resources, healthcare system surges, and staffing shortages resulted in an unprecedented rate of late responses and corresponding fines. As an exception, the County reduced calculated fines to account for the unusual system impact, aligning with the standard agreement, in consultation with the County’s Executive Office, and in communication with its system stakeholders. Since the final fine amounts were determined after the reports were published, this led to the discrepancy noted by the ACO. No prior plan existed to update these reports to reflect actual collected amounts, as such adjustments were uncommon. However, EMD acknowledges the need identified by the ACO.

Moving forward, EMD will either remove the financial section from future reports—since they are intended to reflect 911 performance rather than financials—or delay publication until fines are collected. The report in question has already been updated accordingly, and financial sections have been removed from all reports covering the pandemic period where fine reductions occurred. “

Actual/Estimated Date of Corrective Action: October 8, 2024

Recommendation 1.2

Enhance existing internal written protocols to specify how and when financial information in reports are reviewed, updated, and documented, prior to publishing to ensure only the relevant, actual fines collected remain publicly available.

Management's Response

“Concur. EMD will establish a formal written protocol for its Research, Analytics, and Data branch, which is responsible for these reports, to reference the above recommendation.”

Actual/Estimated Date of Corrective Action: May 1, 2025



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Succession Planning

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 Association² (GFOA), “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 Emergency Management had adequate, documented policies and procedures in the event of management or personnel turnover. Specifically, we reviewed the department’s prioritization of complex 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 Planning³ that will help an organization retain key talent and find skilled employees to replace staff members who move on:

² Key issues in succession planning. Government Finance Officers Association. (2011, February 28). <https://www.gfoa.org/materials/key-issues-in-succession-planning>

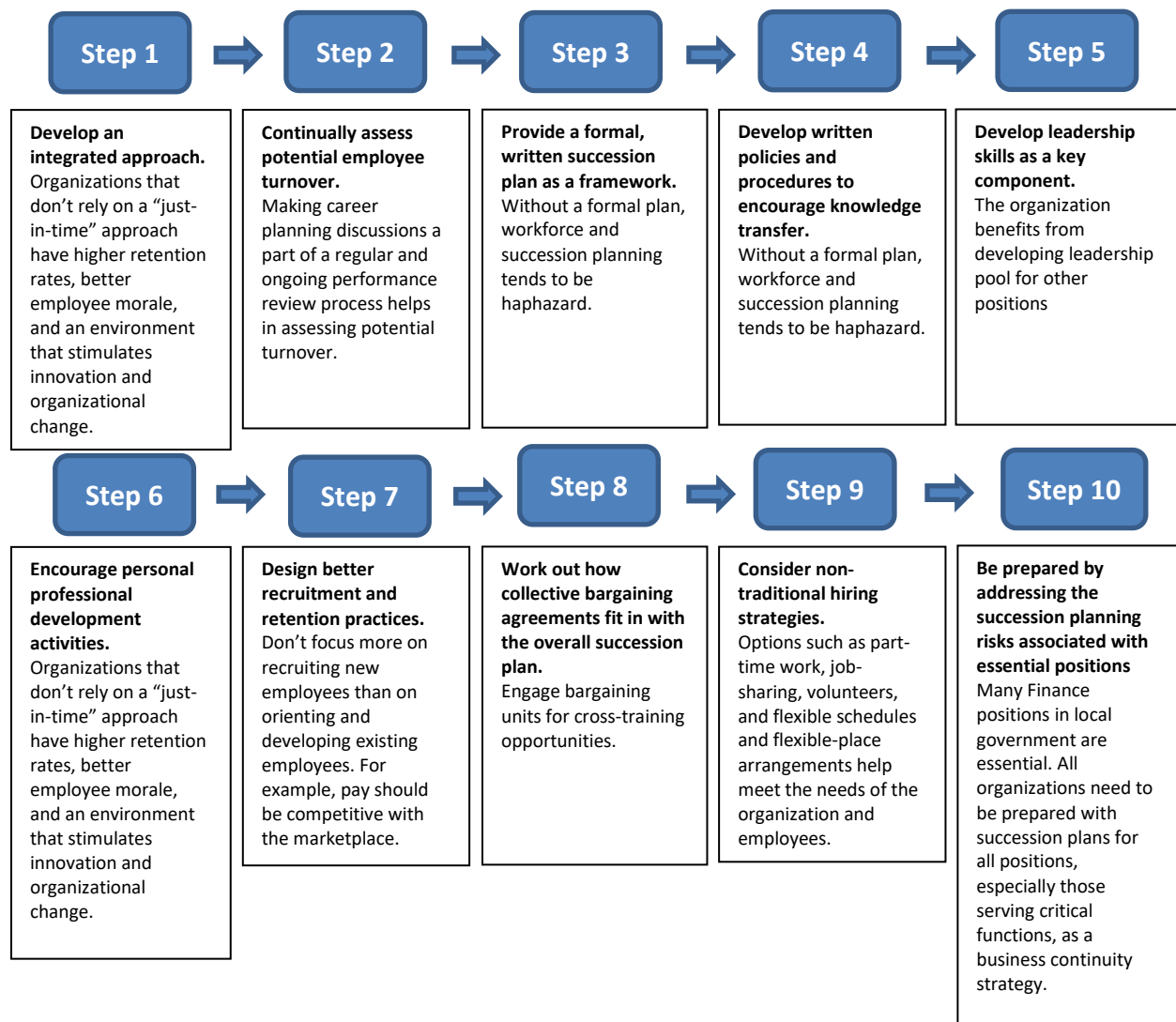
³ 10 steps to succession planning. Government Finance Officers Association. (2022, February). <https://www.gfoa.org/materials/gfr222-10steps>



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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."*⁴



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



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Objective

To assess the adequacy and effectiveness of the department's succession planning process.

Audit Methodology

To accomplish these objectives, we:

- Obtained an understanding of relevant continuity and succession plans, including:
 - Riverside County Emergency Operations Plan.
 - *Emergency Support Function 21: Continuity of Operations and Government (2019)*.
 - Continuity of Operations and Continuity of Government Plan Riverside County Emergency Management Department [EMD], Section C., *Orders of Succession and Delegations of Authority*.
 - Riverside County Emergency Operations Plan, *Support Annex 3: Continuity of Operations and Government (2024)*.
- 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 complex positions to department operations, and positions with a high turnover rate.
- Assessed adequacy of succession planning procedures by verifying whether complex roles and positions with high turnover have established processes for continuity and effective coverage.

Finding 2: Succession Plans for Complex Positions

Priority Level: 2⁵

The Government Finance Officers Association⁶ (GFOA) is a leading association of government professionals that provides the standard guidance to apply in government institutions. Currently, we couldn't find any available guidance from the Riverside County Human Resource Department, therefore industry best practices from GFOA standards are referenced for consideration and suggestion. GFOA 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

⁵ Please see Appendix A (page 17) for a description of the finding priority level classifications.

⁶ Key issues in succession planning. Government Finance Officers Association. (2011, February 28).
<https://www.gfoa.org/materials/key-issues-in-succession-planning>



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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.”

Emergency Management has identified complex roles essential to its operations, particularly in areas where turnover could significantly disrupt continuity. While the department has a Continuity of Operations and Government Plan that lists lines of succession for management positions, it still needs written comprehensive strategies for knowledge transfer, workload management, and continuity of operations in critical roles.

A key component of any effective succession plan is the establishment of detailed policies and procedures for tasks performed by personnel in complex roles. These documents provide the foundation for ensuring continuity by capturing essential knowledge, standardizing processes, and enabling successors to assume responsibilities effectively. However, Emergency Management has not developed policies and procedures for complex roles, leaving gaps in its ability to respond to staff turnover or other disruptions.

The absence of detailed policies and procedures for complex roles increases the risk of operational challenges, including the loss of institutional knowledge, inconsistent or delayed execution of critical tasks, and insufficient preparation of successors. Without this foundational documentation, the department’s ability to maintain essential functions during turnover or unexpected departures is compromised.

Recommendation 2.1

Develop and implement a formal policy outlining the purpose and framework of its succession plan.

Management’s Response

”**Concur.** EMD strongly believes in contingency and succession planning. As mentioned by the ACO, our Department has developed multiple documents and plans that include succession planning; however, we lack a detailed policy. The Department has initiated efforts to implement a succession policy that outlines the purpose and framework.”

Actual/Estimated Date of Corrective Action: April 1, 2025



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Recommendation 2.2

Develop written procedures for critical tasks performed by personnel identified to have complex roles.

Management's Response

"Concur. EMD is a firm believer in contingency and succession planning. As mentioned by the ACO, our Department has developed multiple documents and plans that include succession planning. However, we lack detailed procedures for critical tasks performed by personnel identified to have complex roles. The Department has initiated efforts to implement a policy and a detailed succession plan.

Actual/Estimated Date of Corrective Action: April 1, 2025



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Access Control Management (Physical Badge Access)

Background

Access Control Management is a crucial component of information security that involves the establishment, maintenance, and enforcement of policies and procedures to manage access to information systems, resources, and physical facilities within an organization. Access control management plays a vital role in safeguarding sensitive data, maintaining the integrity of systems, and protecting against unauthorized access or breaches. Access extends to physical access control, ensuring that only authorized personnel can enter secure areas or buildings. It is essential for protecting physical assets and sensitive information stored in physical locations.

Badge access controls serve as a fundamental component in establishing and maintaining a secure physical environment within the organization. Badge access controls are essential for regulating and monitoring entry and exit points, aligning with the overarching objective of fortifying the organization's security infrastructure. The utilization of identification badges or electronic access cards contributes to the establishment of robust internal controls, ensuring that access permissions are intricately configured in adherence to organizational security policies and regulatory standards. By objectively assessing the design and functionality of the badge access system, the department can identify any potential vulnerabilities or inefficiencies and determine enhancements that bolster the organization's overall physical security measures.

Below, we detail some examples of instances where lapses in security measures have occurred:

- Aurora, Illinois Henry Pratt Company Shooting (2019): A terminated employee, returned to his former job and opened fire, killing five coworkers, and injuring several police officers. Martin had reportedly been fired for disciplinary reasons earlier that day.⁷
- NASA Johnson Space Center, Houston, Texas (2007): A terminated contractor returned with a firearm, using his old badge to enter and take a hostage, leading to a fatal standoff with law enforcement.⁸
- Multnomah County Oregon (2019): A County staff member was dismissed from employment, but briefly continued to have access to County records where they were able to obtain the names and social security numbers of 40 clients.⁹

⁷ "Aurora, Illinois, Gunman Who Fatally Shot 5 Vowed to Kill All His Co-Workers If He Was Fired." NBCNews.Com, NBCUniversal News Group, 29 Apr. 2019.

⁸ "NASA Worker Kills Hostage." The New York Times, The New York Times, 21 Apr. 2007.

⁹ "Aurora, Illinois, Gunman Who Fatally Shot 5 Vowed to Kill All His Co-Workers If He Was Fired." NBCNews.Com, NBCUniversal News Group, 29 Apr. 2019.



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These incidents highlight the critical importance of rigorous access control policies. Ensuring badges are promptly deactivated and collected after termination, and continuously monitoring access permissions is essential to prevent such tragedies and maintain security.

Objective

To verify the existence and adequacy of internal controls over physical access to facilities used by Emergency Management.

Audit Methodology

To accomplish these objectives, we:

- Obtained an understanding of relevant access control policies and procedures, including:
 - *Onboarding Process*, v63.
 - *Offboarding Process*, v3.
 - *System Access Onboarding Checklist*
 - *System Access Offboarding Checklist*
- Conducted interviews and performed walk-throughs with department personnel responsible for access control management.
- Obtained a listing of terminated employees from the department to review.
- Obtained a County wide ProWatch report of all active and deactivated badges.
- Verified whether departed employees had their badge deactivated.
- Verified whether departed employees had their badge access rights disabled within 24 hours of their departure from the department.
- Verified whether departed employees had documentation maintained and proper approval for access right changes.
- Obtained a listing of all badges scanned at Emergency Management's facilities.
- Verified whether a departed employee's badge was scanned after their termination date.
- Verified whether irregularities in badge access use during the weekend, holidays, vacation time off, and after normal working hours exist.



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- Verified whether employees have more access rights than others with similar job titles.

Finding: None Noted

Based on the results of our audit, we determined that internal controls over access control 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.



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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.