

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



ITEM: 2.7  
(ID # 27731)

**MEETING DATE:**  
Tuesday, May 20, 2025

**FROM :** AUDITOR CONTROLLER

**SUBJECT:** AUDITOR-CONTROLLER: Internal Audit Report 2025-308: Riverside County Fire Department, Follow-up Audit, [District: All]; [\$0]

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

1. Receive and file Internal Audit Report 2025-308: Riverside County Fire Department, Follow-up Audit.

**ACTION:**Consent

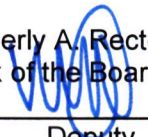
  
Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 4/25/2025

---

**MINUTES OF THE BOARD OF SUPERVISORS**

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

Ayes: Medina, Spiegel, Washington, Perez and Gutierrez  
Nays: None  
Absent: None  
Date: May 20, 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**

We completed a follow-up audit of the Riverside County Fire Department. Our audit was limited to reviewing actions taken as of October 8, 2024, to correct findings noted in our original audit report 2023-017 dated August 29, 2023. The original audit report contained 12 recommendations, all of which required implementation to help correct the reported findings.

Based on the results of our audit, we found that of the 12 recommendations:

- Seven of the recommendations were implemented.
- Two of the recommendations were partially implemented.
- Three of the recommendations were not implemented.

For an in-depth understanding of the original audit, please refer to Internal Audit Report 2023-017 included as an attachment to this follow-up audit report or it can also be found at <https://auditorcontroller.org/divisions/internal-audit/reports>.

**Impact on Citizens and Businesses**

Provide an assessment of internal controls over the audited areas.

**SUPPLEMENTAL:**

**Additional Fiscal Information**

Not applicable

**ATTACHMENTS:**

A: Riverside County Auditor-Controller - Internal Audit Report 2025-308: Riverside County Fire Department, Follow-up Audit.



Office of Ben J. Benoit  
Riverside County Auditor-Controller

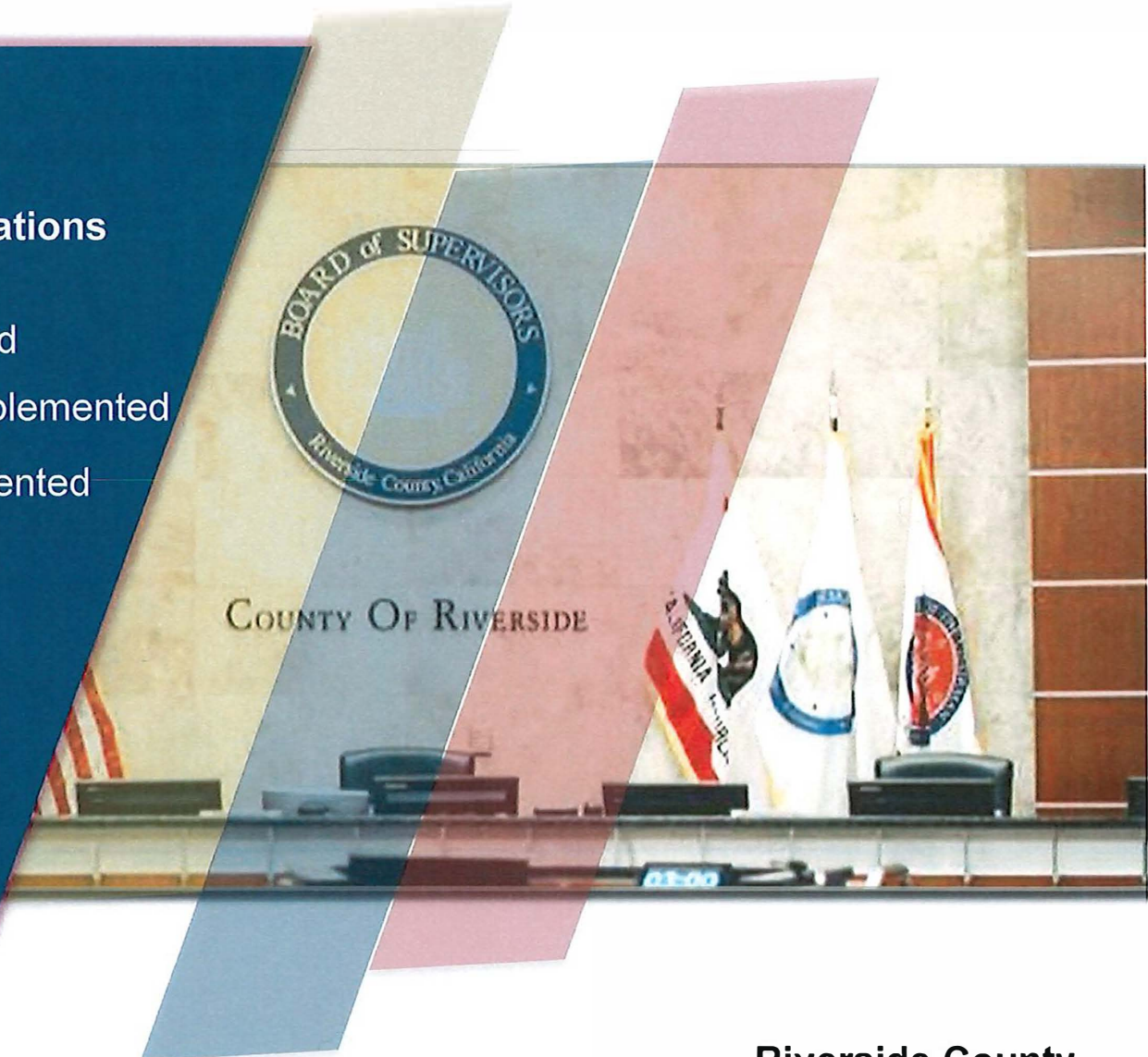
# Internal Audit Report

## 2025-308

### Follow-up

### 12 Recommendations

- ✓ 7 Implemented
- ▶ 2 Partially Implemented
- ✗ 3 Not Implemented



**Riverside County  
Fire Department,  
Follow-up Audit**

May 6, 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, 6<sup>th</sup> Floor  
P.O. Box 1326  
Riverside, CA 92502-1326  
951-955-3800



May 6, 2025

Bill Weiser  
Fire Chief  
Riverside County Fire Department  
210 W. San Jacinto Avenue  
Perris, CA 92570

**Subject: Internal Audit Report 2025-308: Riverside County Fire Department, Follow-up Audit**

Dear Chief Weiser:

We completed the follow-up audit of Riverside County Fire Department. Our audit was limited to reviewing actions taken as of October 8, 2024, to help correct the findings noted in our original audit report 2023-017 dated August 29, 2023.

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 12 recommendations, all of which required implementation to help correct the reported findings. Based on the results of our audit, we found that of the 12 recommendations:

- Seven of the recommendations were implemented.
- Two of the recommendations were partially implemented.
- Three of the recommendations were not implemented.



## Internal Audit Report 2025-308: Riverside County Fire Department, Follow-up Audit

Summary of the conditions from the original audit and the results of our review on the status of the implementation of the recommendations are provided in this report. For an in-depth understanding of the original audit, please refer to Internal Audit Report 2023-017 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>.

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  
Juan Perez, Chief Operating Officer  
Grand Jury



Internal Audit Report 2025-308: Riverside County Fire Department, Follow-up Audit

Table of Contents

---

	Page
<b>Results:</b>	
Controlled Substance Management.....	4
Service Center Standby and Overtime Monitoring .....	8

**Attachments:**

- A. Internal Audit Report 2023-017
- B. Status of Findings as Reported by Riverside County Fire Department on October 8, 2024



## Controlled Substance Management

### Finding 1: Processing of Controlled Substances

“Out of 30 controlled substances selected, several instances of distributions and returns exceeded the required 24-hour timeframe. Processing of controlled substances from one subprocess to another, including distribution and return, was not performed timely.

See a summary of results in the table A.

**Table A: Summary of Results – Timely processing of controlled substances**

Subprocess	Number of instances over required 24-hour timeframe	Average days over required 24-hour timeframe	Minimum days over required 24-hour timeframe	Maximum days over required 24-hour timeframe
Distribution	1	13	N/A	N/A
Return	14	9	1	40

County Fire Department Policy Manual 37244, *Narcotics Handling and Documentation* states, ‘All narcotics need to be scanned daily before 10 A.M.’ Therefore, 24-hour threshold was established to determine the timeliness of safeguarding in-transit controlled substances. Fire Department stated controlled substances are kept in double-locked storage until they can be scanned and checked into the ADDS or Pyxis machines. There is no process in place to document where controlled substances are stored when in-transit exceeds 24 hours. Prolonged delivery time of controlled substances significantly increases the risk of unauthorized access to controlled substances.”

#### Recommendation 1.1

“Ensure in-transit controlled substances are reported daily in accordance with Riverside County Fire Department Policy Manual 37244, *Narcotics Handling and Documentation*.”

**Current Status 1.1:** Implemented

#### Recommendation 1.2

“Develop a process to record storage locations and custodians for controlled substances exceeding 24-hour timeframe requirement.”

**Current Status 1.2:** Implemented



## Internal Audit Report 2025-308: Riverside County Fire Department, Follow-up Audit

### Finding 2: Dual Monitoring of Controlled Substances

"Dual monitoring of controlled substances was not performed consistently during inventory, distribution, and return subprocesses. See Table B a summary of results in the sample of 30 controlled substances.

**Table B: Summary of Results – Dual monitoring of controlled substances**

Subprocess	Number of instances without dual monitoring
Inventory	4
Distribution	6
Return	20

Code of Federal Regulations § 1301.71, *Security Requirement Generally*, states, 'All applicants and registrants shall provide effective controls and procedures to guard against theft and diversion of controlled substances.' Fire Department Policy Manual 37244, *Narcotics Handling and Documentation* instructs for a witness when moving the expired controlled substances to expired bin inside Pyxis machines. However, the department does not have procedures established to ensure consistent dual monitoring at each subprocess. The absence of dual monitoring significantly increases the vulnerability to unauthorized access and misuse of controlled substances, posing a risk of liability to both the county and the California Department of Forestry and Fire Protection."

#### Recommendation 2.1

"Ensure dual monitoring is performed consistently to prevent controlled substance from diversion in accordance with Code of Federal Regulations § 1301.71, *Security Requirement Generally*."

#### Current Status 2.1: Implemented

#### Recommendation 2.2

"Revise department policies and procedures to provide comprehensive guidelines regarding dual monitoring of controlled substances."

#### Current Status 2.2: Implemented





## Internal Audit Report 2025-308: Riverside County Fire Department, Follow-up Audit

### Finding 3: Replacement of Expired Controlled Substance

"Five out of 30 (16.6%) controlled substances selected were replaced on average 18 days after expiration, with the shortest time taking five days and the longest time taking 39 days past expiration. Riverside County Fire Department Policy Manual 37244, *Narcotics Handling and Documentation*, states, 'Expiring narcotics need to be replaced 14 days prior to expiration date.' Policies and procedures were not followed consistently. Untimely replacement of expired drugs leads to ineffective inventory management and improper execution of policies and procedures related to highly regulated drugs. It can also lead to unavailability of needed drugs during incident responses or unintended use of expired drugs if inventory is not adequately managed."

#### Recommendation 3.1

"Ensure timely replacement of expired controlled substances in accordance with Fire Department Policy Manual 37244, *Narcotics Handling and Documentation*."

#### Current Status 3.1: Not Implemented

Seven out of 24 (29%) expired controlled substances were not replaced in a timely manner. The average days elapsed between the expiration and replacement of the controlled substance was 29 days, with the longest taking 57 days for replacement and the shortest taking 13 days.

#### Management's Response

"Riverside County Fire Department Policy Manual 37244, *Narcotics Handling and Documentation*, states, "Expiring narcotics need to be replaced 14 days prior to expiration date." This replacement is in reference to the items on the response unit only. The actual disposal of the narcotic may require additional time. The department will update the policy to better clarify this distinction."

#### Recommendation 3.2

"Ensure all relevant Fire Department staff are retrained on Fire Department Policy Manual 37244, *Narcotics Handling and Documentation* to reinforce expired controlled substance requirements."

#### Current Status 3.2: Implemented

### Finding 4: Maintenance of Controlled Substance Logs

"Logs of controlled substances are not consistently completed fully to determine whether internal controls over distribution and return subprocesses were implemented. See Table C for a summary of results identified out of a sample of 30 controlled substances."



## Internal Audit Report 2025-308: Riverside County Fire Department, Follow-up Audit

**Table C: Summary of Results – Maintenance of Logs**

Sub-process	Lack of logs indicating dual monitoring	Lack of logs indicating 24-hour processing	Lack of logs at removal of expired substances
Distribution	2	0	N/A
Return	9	9	1

Code of Federal Regulations § 1304.03 (a), *Persons Required to Keep Records and File Reports*, states, 'Every registrant required to keep records pursuant to § 1304.03 shall maintain, on a current basis, a complete and accurate record of each substance manufactured, imported, received, sold, delivered, exported, or otherwise disposed of by him/her.' The department does not have procedures to ensure logs are documented. If logs are not accurate, complete, consistently documented, and monitored, the risk for staff errors, inaccurate recordkeeping, theft, or misuse significantly increases."

### **Recommendation 4.1**

"Maintain and document complete logs for effective monitoring of controlled substances to ensure department compliance with Code of Federal Regulations § 1304.03 (a), *Persons Required to Keep Records and File Reports*."

#### **Current Status 4.1: Implemented**

### **Recommendation 4.2**

"Develop policies and procedures to ensure complete logs are maintained and documented for controlled substance transactions or events."

#### **Current Status 4.2: Implemented**



## Internal Audit Report 2025-308: Riverside County Fire Department, Follow-up Audit

### Service Center Standby and Overtime Monitoring

#### Finding 5: Management Oversight of Call-back Overtime

"We identified the following in our review regarding Fire Department's management oversight over call-back overtime reporting:

- Eleven out of 30 (29%) sampled call-back instances without a project ID, there was insufficient information in the timesheet to determine the specific fire incident that was addressed. Fire Department indicated that due to timing constraints in adding project IDs to the payroll system, not all time entries could include a project ID. If a project ID is not readily available, staff are expected to provide a comment in their timesheets specifying the fire incident worked. Project ID aids in achieving accurate time reporting by providing a clear reference point to associate call-back hours with specific fire incidents. Lack of project ID for call-back hours leads to decreased accountability, reporting accuracy, transparency, and increased inability to recover cost.
- Two timesheets associated with two call-back instances were processed without direct supervisor's approval. Processing timesheets associated with call-back instances without direct supervisor approval undermines authorization control and increases the risk of errors or irregularities.
- Twenty-four out of 30 (80%) sampled call-back instances with a project ID were not supported by Emergency Command Center's dispatch reports. Having incident reports are crucial to identifying the staff resources utilized during incidents. Fire Department does not have policies and procedures and sufficient documentation to validate the accuracy of reported call-back time on timesheets and to verify whether it corresponds to incidents worked by service center employees. Call-back instances lacking verified evidence undermines the reliability and accuracy of time reporting, hindering effective resource allocation in fire response operations.

Riverside County Standard Practice Manual 902, *Employee Timesheet*, states, 'It is the responsibility of the manager or supervisor to ensure hours reported on the employee's timesheet accurately reflect the hours worked by the employee.' Riverside County Standard Practice Manual 1001, *Internal Controls*, states, 'Records are routinely examined and reconciled to determine that transactions were properly processed.' The department does not have written policies and procedures to document incident events and management review for call-back overtime reported."



## Internal Audit Report 2025-308: Riverside County Fire Department, Follow-up Audit

### Recommendation 5.1

“Establish policies and procedures over the call-back time reporting and management review to ensure accurate time reporting in accordance with Riverside County Standard Practice Manual 902, *Employee Timesheet*.”

#### Current Status 5.1: Partially Implemented

Although Fire Department Policy Manual 31115, *County Employee Attendance*, addresses aspects of call-back overtime reporting, it does not include procedures for maintaining detailed records and supporting documentation to routinely examine and reconcile call-back overtime reports to ensure their accuracy.

#### Management’s Response

“Procedures are being developed with guidance from County Human Resources with estimated completion of January 2026.”

### Recommendation 5.2

“Implement a department process to prepare, review and maintain supporting documentation to validate call-back time reported, ensuring segregation of duties in preparing, reviewing and safeguard of those records in accordance with Riverside County Standard Practice Manual 1001, *Internal Controls*.”

#### Current Status 5.2: Not Implemented

The department has not implemented a department process to prepare, review, and maintain supporting documentation to validate call-back time reporting that ensures segregation of duties in preparing, reviewing and safeguarding those records in accordance with Riverside County Standard Practice Manual 1001, *Internal Controls*.

#### Management’s Response

“Procedures are being developed with guidance from County Human Resources with estimated completion of January 2026.”

### Finding 6: Management Oversight of Standby Time Reporting

“Out of 30,663 standby hours reported in the audit period, 8,826 hours (28.8%) were identified for employees who were not in standby schedules provided to the Emergency Command Center.





## Internal Audit Report 2025-308: Riverside County Fire Department, Follow-up Audit

Monthly standby schedules are determined between a service center supervisor and CalFire designated staff and provided to Emergency Command Center without management approval. Furthermore, one out of 28 monthly standby schedules were unable to be located by the department.

The department does not have written policies and procedures on standby time scheduling, reporting and oversight. Riverside County Standard Practice Manual 1001, *Internal Controls*, states, 'Transactions are authorized by a person assigned approval authority.' Authorization and approval process is a preventive and monitoring control to detect unauthorized activities, ensure no segregation of duty conflicts exist in a process, and prevent the abuse of overtime pay within an operation."

### Recommendation 6.1

"Establish formal policies and procedures over standby time scheduling, reporting and oversight to ensure department compliance with Riverside County Standard Practice Manual 1001, *Internal Controls*."

### Current Status 6.1: Partially Implemented

Although the Fire Department Policy Manual 31115, *County Employee Attendance*, addresses aspects of standby time scheduling, reporting, and oversight, it does not include department wide procedures to ensure compliance with Riverside County Standard Practice Manual 1001, *Internal Controls*.

### Management's Response

"Procedures are being developed with guidance from County Human Resources with estimated completion of January 2026."

### Recommendation 6.2

"Establish a formal process for documenting of management review and approval of standby schedules. This process should ensure that management has visibility and oversight over the scheduling decisions, promoting accountability, and effective resource management."

### Current Status 6.2: Not Implemented

The department has not established a formal process for documenting management review and approval of standby schedules, which is essential to ensure management visibility and oversight of scheduling decisions while promoting accountability and effective resource management.



## Internal Audit Report 2025-308: Riverside County Fire Department, Follow-up Audit

### Management's Response

"Procedures are being developed with guidance from County Human Resources with estimated completion of January 2026."

**Attachment A**

**Internal Audit Report 2023-017**

**Riverside County Fire Department Audit**

**Report Date: August 29, 2023**



**Office of Ben J. Benoit**  
**Riverside County Auditor-Controller**  
4080 Lemon Street, 11th Floor  
Riverside, CA 92509  
(951) 955-3800

[www.auditorcontroller.org](http://www.auditorcontroller.org)



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

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

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

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

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

August 29, 2023

Bill Weiser  
Fire Chief  
Riverside County Fire Department  
210 W. San Jacinto Avenue  
Perris, CA 92570

**Subject: Internal Audit Report 2023-017: Riverside County Fire Department Audit**

Dear Chief Weiser:

In accordance with Board of Supervisors Resolution 83-338, we audited the Riverside County Fire Department to provide management and the Board of Supervisors with an independent assessment of internal controls over controlled substance management and service center overtime and standby time monitoring.

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 2023-017: Riverside County Fire Department 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

Internal Audit Report 2023-017: Riverside County Fire Department Audit

Table of Contents

	Page
Executive Summary .....	4
<b>Results:</b>	
Controlled Substance Management .....	8
Service Center Overtime and Standby Time Monitoring .....	14

## Internal Audit Report 2023-017: Riverside County Fire Department Audit

### Executive Summary

#### Overview

Riverside County Fire Department (Fire Department) is responsible for minimizing the frequency and severity of fires through preventive services, quickly and safely respond to all emergency services requests, and pursue the best possible outcomes for fire and emergency victims through delivery of competent fire suppression and emergency medical care.

Fire Department has 95 fire stations and provides emergency responses to Riverside County residents and 20 partner cities. Fire Department has a recommended budget of \$457 million for FY 2023-2024 and has 333 authorized county positions to execute its responsibilities. *County of Riverside, Fiscal Year 2023/24 Recommended Budget, 241-242.*

#### 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 controlled substance management, gear management, hazard material management, service center overtime and standby time, specialized equipment maintenance, and system access controls. 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 January 25, 2023, through May 18, 2023, for operations from July 1, 2021, through April 19, 2023. Following a risk-based approach, our scope initially included the following:

- Controlled Substance Management
- Gear Management
- Hazard Material Management
- Service Center Standby Time and Overtime Monitoring
- Specialized Equipment Maintenance
- System Access Controls

## Internal Audit Report 2023-017: Riverside County Fire Department Audit

Through inquiry, observations, and limited examination of relevant documentation, it was determined through a risk assessment of the business processes for gear management, hazard material management, specialized equipment maintenance and system access controls that the risk exposure to Fire Department associated with these processes are well mitigated with internal controls and are functioning as designed. Therefore, we focused our audit scope to internal controls over controlled substance management and service center overtime and standby monitoring.

### Audit Highlights

#### *Summary of Existing Conditions*

- There were instances where processing of controlled substances from one subprocess to another, including distribution and return, was not performed timely. This significantly increases the risk of unauthorized access to controlled substances when processing with the required timelines is not done as required.
- Dual monitoring of controlled substances was not performed consistently during inventory, distribution, and return subprocesses. The absence of dual monitoring significantly increases the vulnerability to unauthorized access and misuse of controlled substances, posing a risk of liability to both the county and the California Department of Forestry and Fire Protection.
- There were instances where the replacements of expired controlled substances were completed after substance expirations established by department procedures. Untimely replacement of expired drugs leads to ineffective inventory management and improper execution of policies and procedures related to highly regulated drugs. It can also lead to unavailability of needed drugs during incident responses or unintended use of expired drugs if inventory is not adequately managed.
- Logs of controlled substances are not consistently completed fully to determine whether internal controls over distribution and return subprocesses were implemented. If logs are not accurate, complete, consistently documented, and monitored, the risk for staff errors, inaccurate recordkeeping, theft, or misuse significantly increases.
- There were instances of call-back overtime reporting processed without verified evidence or fire incidents. Lack of project ID for call-back hours leads to decreased accountability, reporting accuracy, transparency, and increased inability to recover cost.



## Internal Audit Report 2023-017: Riverside County Fire Department Audit

- Two timesheets associated with two call-back instances were processed without direct supervisor's approval. Processing timesheets associated with call-back overtime instances without direct supervisor approval undermines authorization control and increases the risk of errors or irregularities.
- There were instances where standby hours were reported by employees who were not on standby schedules provided to the Emergency Command Center. Monthly standby schedules are determined between service center supervisor and CalFire designated staff and provided to Emergency Command Center without management approval. Authorization and approval process is a preventive and monitoring control to detect unauthorized activities, ensure no segregation of duty conflicts exist in a process, and prevent the abuse of overtime pay within an operation

### *Summary of Improvement Opportunities*

- Ensure in-transit controlled substances are reported daily in accordance with Riverside County Fire Department Policy Manual 37244, *Narcotics Handling and Documentation*.
- Develop a process to record storage locations and custodians for controlled substances exceeding the processing time required by Policy Manual 37244, *Narcotics Handling and Documentation*.
- Ensure dual monitoring performed consistently to prevent controlled substance from diversion in accordance with Code of Federal Regulations § 1301.71, *Security Requirement Generally*.
- Revise department policies and procedures to provide comprehensive guidelines regarding dual monitoring of controlled substances.
- Ensure timely replacement of expired controlled substances in accordance with Fire Department Policy Manual 37244, *Narcotics Handling and Documentation*.
- Ensure all relevant Fire Department staff are retrained on Fire Department Policy Manual 37244, *Narcotics Handling and Documentation* to reinforce expired controlled substance requirements.
- Maintain and document complete logs for effective monitoring of controlled substances to ensure department compliance with Code of Federal Regulations § 1304.03 (a), *Persons Required to Keep Records and File Reports*.

## **Internal Audit Report 2023-017: Riverside County Fire Department Audit**

- Develop policies and procedures to ensure complete audit trails are maintained and documented for controlled substance transactions or events.
- Establish policies and procedures over the call-back time reporting and management review to ensure accurate time reporting in accordance with Riverside County Standard Practice Manual 902, *Employee Timesheet*.
- Implement a department process to prepare, review and maintain supporting documentation to validate call-back time reported, ensuring segregation of duties in preparing, reviewing and safeguard of those records in accordance with Riverside County Standard Practice Manual 1001, *Internal Controls*.
- Establish formal policies and procedures over standby time scheduling, reporting and oversight to ensure department compliance with Riverside County Standard Practice Manual 1001, *Internal Controls*.
- Establish a formal process for documenting of management review and approval of standby schedules. This process should ensure that management has visibility and oversight over the scheduling decisions, promoting accountability and effective resource management.

### **Audit Conclusion**

Based upon the results of our audit, we identified opportunities for improvement of internal controls relating to controlled substance management and service center overtime and standby time monitoring.

## Internal Audit Report 2023-017: Riverside County Fire Department Audit

### Controlled Substance Management

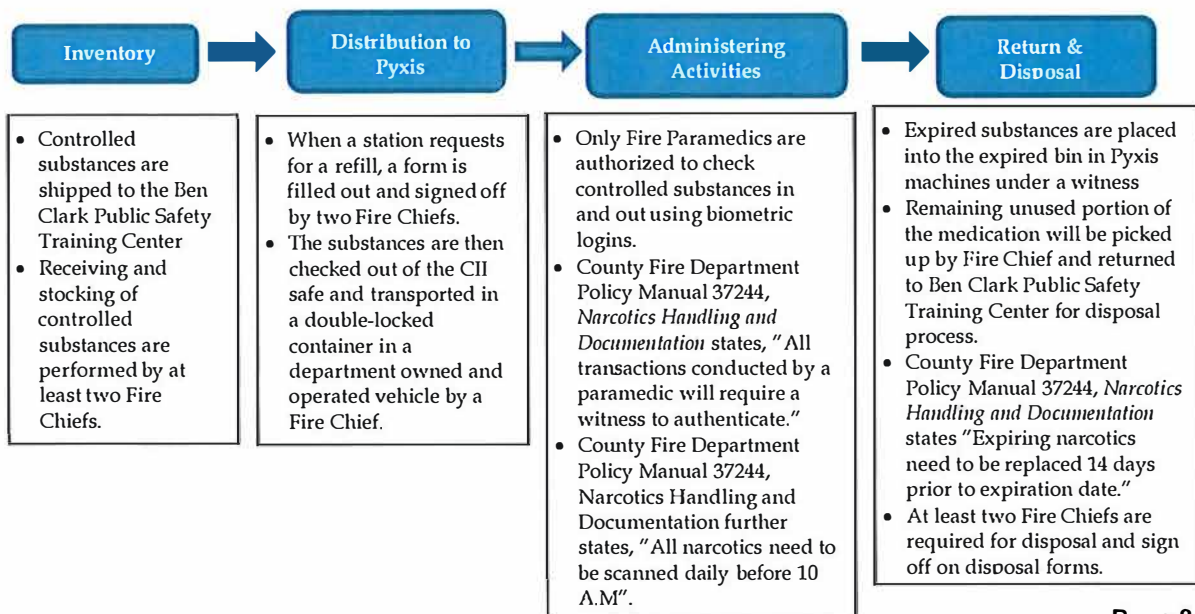
#### Background

Fire Department is responsible for "storage, use, requisition, distribution and accountability of scheduled narcotics" (Riverside County Fire Department Policy Manual 37244, *Narcotics Handling and Documentation*). Narcotics used by Advanced Life Support Paramedics include schedule II, schedule III, and schedule IV, collectively referred to as "controlled substances." Schedule II, Schedule III, and Schedule IV controlled substances are categorized based on their potential for abuse, medical usefulness, and level of dependence, with Schedule II having the highest potential for abuse and dependence, Schedule III having a moderate risk, and Schedule IV having a lower risk.

The department's main controlled substance inventory is stored in a CII Safe, an approved Emergency Medical Service Automated Drug Dispensing System (ADDS) located at Ben Clark Public Safety Training Center. Controlled substances are stored at 31 Fire Stations in Pyxis machines, which are storage and dispensing medication devices. CII Safe serves as the central repository and perpetual inventory management system. Once a controlled substance is removed from CII Safe, the CII Safe system monitors the corresponding remote Pyxis machine replenishment events to form a closed loop monitoring system, all of which is reportable.

The following flowchart illustrates the controlled substance management process.

*Flowchart 1: Controlled Substance Management Process*



## Internal Audit Report 2023-017: Riverside County Fire Department Audit

### Objective

To verify the existence and adequacy of internal controls over controlled substance management, including inventory, distribution, return, and disposal of expired controlled substances.

### Audit Methodology

To accomplish these objectives, we:

- Obtained an understanding of County Fire Department Policy Manual 37244, *Narcotics Handling and Documentation*, Code of Federal Regulations § 1301.71, *Security Requirement Generally* and § 1304.03 (a), *Persons Required to Keep Records and File Reports*.
- Conducted interviews and performed walk-throughs with department personnel.
- Obtained a listing of expired controlled substances in the audit period.
- Sampled a list of controlled substances to verify dual handling and timely processing of controlled substances from inventory, distribution, return and disposal.
- Verified supporting documents contain accurate and sufficient records.
- Verified expired controlled substances were replaced and disposed timely.

### Finding 1: Processing of Controlled Substances

Out of 30 controlled substances selected, several instances of distributions and returns exceeded the required 24-hour<sup>1</sup> timeframe. Processing of controlled substances from one subprocess to another, including distribution and return, was not performed timely.

See a summary of results in the table A.

---

<sup>1</sup> The 24-hour timeframe referred to in this finding is based on the criteria outlined in the County Fire Department Policy Manual 37244, *Narcotics Handling and Documentation*. According to this policy, all narcotics are required to be scanned daily before 10 A.M. It explicitly states that the daily scanning of narcotics must be completed by assigned personnel, and it is considered unacceptable to not scan the narcotics at least once a day by 10 A.M. Therefore, any distributions and returns of controlled substances that exceeded this 24-hour timeframe are considered to be in violation of the County Fire Department's policy regarding timely processing of controlled substances.



**Internal Audit Report 2023-017: Riverside County Fire Department Audit**

*Table A: Summary of Results - Timely processing of controlled substances*

Subprocess	Number of instances over required 24-hour timeframe	Average days over required 24-hour timeframe	Minimum days over required 24-hour timeframe	Maximum days over required 24-hour timeframe
Distribution	1	13	N/A	N/A
Return	14	9	1	40

County Fire Department Policy Manual 37244, *Narcotics Handling and Documentation* states, "All narcotics need to be scanned daily before 10 A.M." Therefore, 24-hour threshold was established to determine the timeliness of safeguarding in-transit controlled substances. Fire Department stated controlled substances are kept in double-locked storage until they can be scanned and checked into the ADDS or Pyxis machines. There is no process in place to document where controlled substances are stored when in-transit exceeds 24 hours. Prolonged delivery time of controlled substances significantly increases the risk of unauthorized access to controlled substances.

**Recommendation 1.1:**

Ensure in-transit controlled substances are reported daily in accordance with Riverside County Fire Department Policy Manual 37244, *Narcotics Handling and Documentation*.

**Management's Response:**

"Concur. Process and Procedure guide card was updated. It will be codified as an exhibit in policy."

**Actual/Estimated Date of Corrective Action:** September 1, 2023

**Recommendation 1.2:**

Develop a process to record storage locations and custodians for controlled substances exceeding 24-hour timeframe requirement.

**Management's Response:**

"Concur. The Department eliminated the ability to exceed a 24-hour timeframe in our process."

**Actual/Estimated Date of Corrective Action:** September 30, 2023



**Internal Audit Report 2023-017: Riverside County Fire Department Audit**

**Finding 2: Dual Monitoring of Controlled Substances**

Dual monitoring of controlled substances was not performed consistently during inventory, distribution, and return subprocesses. See Table B a summary of results in the sample of 30 controlled substances.

*Table B: Summary of Results - Dual monitoring of controlled substances*

Subprocess	Number of instances without dual monitoring
Inventory	4
Distribution	6
Return	20

Code of Federal Regulations § 1301.71, *Security Requirement Generally*, states, "All applicants and registrants shall provide effective controls and procedures to guard against theft and diversion of controlled substances." Fire Department Policy Manual 37244, *Narcotics Handling and Documentation* instructs for a witness when moving the expired controlled substances to expired bin inside Pyxis machines. However, the department does not have procedures established to ensure consistent dual monitoring at each subprocess. The absence of dual monitoring significantly increases the vulnerability to unauthorized access and misuse of controlled substances, posing a risk of liability to both the county and the California Department of Forestry and Fire Protection.

**Recommendation 2.1:**

Ensure dual monitoring is performed consistently to prevent controlled substance from diversion in accordance with Code of Federal Regulations § 1301.71, *Security Requirement Generally*.

**Management's Response:**

"Concur. Process and Procedure guide card was updated. It will be codified as an exhibit in policy."

**Actual/Estimated Date of Corrective Action:** September 1, 2023

**Recommendation 2.2:**

Revise department policies and procedures to provide comprehensive guidelines regarding dual monitoring of controlled substances.

**Internal Audit Report 2023-017: Riverside County Fire Department Audit**

**Management's Response:**

"Concur. Process and Procedure guide card was updated. It will be codified as an exhibit in policy."

**Actual/Estimated Date of Corrective Action:** September 1, 2023

**Finding 3: Replacement of Expired Controlled Substance**

Five out of 30 (16.6%) controlled substances selected were replaced on average 18 days after expiration, with the shortest time taking five days and the longest time taking 39 days past expiration. Riverside County Fire Department Policy Manual 37244, *Narcotics Handling and Documentation*, states, "Expiring narcotics need to be replaced 14 days prior to expiration date." Policies and procedures were not followed consistently. Untimely replacement of expired drugs leads to ineffective inventory management and improper execution of policies and procedures related to highly regulated drugs. It can also lead to unavailability of needed drugs during incident responses or unintended use of expired drugs if inventory is not adequately managed.

**Recommendation 3.1:**

Ensure timely replacement of expired controlled substances in accordance with Fire Department Policy Manual 37244, *Narcotics Handling and Documentation*.

**Management's Response:**

"Concur. The Department will ensure compliance with the policy."

**Actual/Estimated Date of Corrective Action:** September 1, 2023

**Recommendation 3.2:**

Ensure all relevant Fire Department staff are retrained on Fire Department Policy Manual 37244, *Narcotics Handling and Documentation* to reinforce expired controlled substance requirements.

**Management's Response:**

"Concur. Appropriate Fire Department personnel will be retrained on the policy."

**Actual/Estimated Date of Corrective Action:** September 15, 2023

**Internal Audit Report 2023-017: Riverside County Fire Department Audit**

**Finding 4: Maintenance of Controlled Substance Logs**

Logs of controlled substances are not consistently completed fully to determine whether internal controls over distribution and return subprocesses were implemented. See Table C for a summary of results identified out of a sample of 30 controlled substances.

*Table C: Summary of Results - Maintenance of Logs*

Sub-process	Lack of logs indicating dual monitoring	Lack of logs indicating 24-hour processing	Lack of logs at removal of expired substances
Distribution	2	0	N/A
Return	9	9	1

Code of Federal Regulations § 1304.03 (a), *Persons Required to Keep Records and File Reports*, states, "Every registrant required to keep records pursuant to § 1304.03 shall maintain, on a current basis, a complete and accurate record of each substance manufactured, imported, received, sold, delivered, exported, or otherwise disposed of by him/her." The department does not have procedures to ensure logs are documented. If logs are not accurate, complete, consistently documented, and monitored, the risk for staff errors, inaccurate recordkeeping, theft, or misuse significantly increases.

**Recommendation 4.1:**

Maintain and document complete logs for effective monitoring of controlled substances to ensure department compliance with Code of Federal Regulations § 1304.03 (a), *Persons Required to Keep Records and File Reports*.

**Management's Response:**

"Concur. Logs will be maintained and completed per Code."

**Actual/Estimated Date of Corrective Action:** July 1, 2023

**Auditor's Comments:**

We thank the Fire Department for the quick implementation of our recommendation. In our follow-up audit, we will review for consistent compliance of their procedures.

**Recommendation 4.2:**

Develop policies and procedures to ensure complete logs are maintained and documented for controlled substance transactions or events.

## Internal Audit Report 2023-017: Riverside County Fire Department Audit

### Management's Response:

"Concur. Procedures have been updated."

Actual/Estimated Date of Corrective Action: September 30, 2023

## Service Center Standby and Overtime Monitoring

### Background

The service center manages inventory and provides logistics support to CalFire firefighters during incidents upon request. As of April 19, 2023, service center employees are under Service Employees International Union (SEIU) or Laborers' International Union of North America (LIUNA).

According to Memorandum of Understanding (MOU) 2020-2024 between County of Riverside and SEIU, Local 721 and Side Letter to the 2021-2016 MOU between the County of Riverside and LIUNA, Local 777:

- An employee on a standby duty receives one (1) hour at the base rate of pay for 8 hours of such duty in addition to the regular salary.
- Standby premium compensation stops when the employee physically reports to a worksite and resumes after completing the call-back work.
- Standby duty premium ends at the end of the standby duty shift.

Overtime in the audit report refers to call-back overtime. As defined in the MOUs, it applies when an employee has left the worksite, and the work request is made less than 24 hours in advance. SEIU employees receive a minimum credit of 1.5 times their base rate for 1 hour of work, while LIUNA employees receive a minimum credit of 1.5 times their base rate for 2 hours of work. If an employee is recalled during the minimum credit period, no additional compensation is given until the period is reset. Both MOUs allow work to be performed remotely or at a worksite.

Service center employees are assigned standby monthly by service center supervisor and designated staff from California Department of Forestry and Fire Protection (CalFire). The standby team includes a duty officer and at least two runners for 24/7 operation on any given day. At the beginning of each month, the schedule is provided to CalFire/Riverside County Fire Department's Emergency Command Center (Emergency Command Center). This allows the Emergency Command Center to contact

## **Internal Audit Report 2023-017: Riverside County Fire Department Audit**

the duty officer whenever fire incident support is needed. The standby duty officer is responsible for logistics support and procure additional service center staff as required. Staff responding to incidents and meeting the call-back provisions in the MOUs is compensated at the overtime rate.

### **Objective**

To verify the existence and adequacy of internal controls over service center standby and overtime monitoring.

### **Audit Methodology**

To accomplish these objectives, we:

- Obtained an understanding of Riverside County Standard Practice Manual 1001, *Internal Controls* and 902, *Employee Timesheet*.
- Conducted interviews and performed walk-throughs with department's personnel.
- Obtained a listing of service center employees and paid hour reports in the audit period.
- Sampled a list of call-back instances to verify those hours are approved by management
- Verified those hours were supported by sufficient supporting documents for work performed, including Emergency Command Center's dispatch reports and other provided documents by the department.

### **Finding 5: Management Oversight of Call-back Overtime**

We identified the following in our review regarding Fire Department's management oversight over call-back overtime reporting:

- Eleven out of 30 (29%) sampled call-back instances without a project ID, there was insufficient information in the timesheet to determine the specific fire incident that was addressed. Fire Department indicated that due to timing constraints in adding project IDs to the payroll system, not all-time entries could include a project ID. If a project ID is not readily available, staff are expected to provide a comment in their timesheets specifying the fire incident worked. Project ID aids in achieving accurate time reporting by providing a clear reference point to associate call-back hours with specific fire



## Internal Audit Report 2023-017: Riverside County Fire Department Audit

incidents. Lack of project ID for call-back hours leads to decreased accountability, reporting accuracy, transparency, and increased inability to recover cost.

- Two timesheets associated with two call-back instances were processed without direct supervisor's approval. Processing timesheets associated with call-back instances without direct supervisor approval undermines authorization control and increases the risk of errors or irregularities.
- Twenty-four out of 30 (80%) sampled call-back instances with a project ID were not supported by Emergency Command Center's dispatch reports. Having incident reports are crucial to identifying the staff resources utilized during incidents. Fire Department does not have policies and procedures and sufficient documentation to validate the accuracy of reported call-back time on timesheets and to verify whether it corresponds to incidents worked by service center employees. Call-back instances lacking verified evidence undermines the reliability and accuracy of time reporting, hindering effective resource allocation in fire response operations.

Riverside County Standard Practice Manual 902, *Employee Timesheet*, states, "It is the responsibility of the manager or supervisor to ensure hours reported on the employee's timesheet accurately reflect the hours worked by the employee." Riverside County Standard Practice Manual 1001, *Internal Controls*, states, "Records are routinely examined and reconciled to determine that transactions were properly processed." The department does not have written policies and procedures to document incident events and management review for call-back overtime reported.

### Recommendation 5.1:

Establish policies and procedures over the call-back time reporting and management review to ensure accurate time reporting in accordance with Riverside County Standard Practice Manual 902, *Employee Timesheet*.

### Management's Response:

"Concur. A Department Attendance Policy was implemented on July 1, 2023, which included call-back time reporting. The Department will create procedures for review of time."

**Actual/Estimated Date of Corrective Action:** December 31, 2023

**Internal Audit Report 2023-017: Riverside County Fire Department Audit**

**Recommendation 5.2:**

Implement a department process to prepare, review and maintain supporting documentation to validate call-back time reported, ensuring segregation of duties in preparing, reviewing and safeguard of those records in accordance with Riverside County Standard Practice Manual 1001, *Internal Controls*.

**Management's Response:**

"Concur. Procedures will be developed."

**Actual/Estimated Date of Corrective Action:** December 31, 2023

**Finding 6: Management Oversight of Standby Time Reporting**

Out of 30,663 standby hours reported in the audit period, 8,826 hours (28.8%) were identified for employees who were not in standby schedules provided to the Emergency Command Center. Monthly standby schedules are determined between a service center supervisor and CalFire designated staff and provided to Emergency Command Center without management approval. Furthermore, one out of 28 monthly standby schedules were unable to be located by the department.

The department does not have written policies and procedures on standby time scheduling, reporting and oversight. Riverside County Standard Practice Manual 1001, *Internal Controls*, states, "Transactions are authorized by a person assigned approval authority." Authorization and approval process is a preventive and monitoring control to detect unauthorized activities, ensure no segregation of duty conflicts exist in a process, and prevent the abuse of overtime pay within an operation.

**Recommendation 6.1:**

Establish formal policies and procedures over standby time scheduling, reporting and oversight to ensure department compliance with Riverside County Standard Practice Manual 1001, *Internal Controls*.

**Management's Response:**

"Concur. Departmental policy and procedures will be developed for the entire department's use of standby time. The corrective action completion date is estimated based upon Human Resources concurrence of new policy/procedure."

**Internal Audit Report 2023-017: Riverside County Fire Department Audit**

**Actual/Estimated Date of Corrective Action:** June 30, 2024

**Recommendation 6.2:**

Establish a formal process for documenting of management review and approval of standby schedules. This process should ensure that management has visibility and oversight over the scheduling decisions, promoting accountability, and effective resource management.

**Management's Response:**

"Concur. A process will be developed for the approval of all Departmental standby schedules."

**Actual/Estimated Date of Corrective Action:** December 31, 2023.

## Attachment B

DocuSign Envelope ID: 389E477B-A26A-4004-B01E-97A9C9B1CAF0



# CAL FIRE - RIVERSIDE UNIT RIVERSIDE COUNTY FIRE DEPARTMENT

**BILL WEISER - FIRE CHIEF**

210 WEST SAN JACINTO AVENUE, PERRIS, CA 92570-1915  
BUS: (951) 940-6900 FAX: (951) 940-6373 WWW.RVCFIRE.ORG

PROUDLY SERVING THE  
UNINCORPORATED  
AREAS OF RIVERSIDE  
COUNTY AND THE CITIES  
OF:

BANNING

BEAUMONT

COACHELLA

DESERT HOT SPRINGS

EASTVALE

INDIAN WELLS

INDIO

JURUPA VALLEY

LAKE ELSINORE

LA QUINTA

MENIFEE

MORENO VALLEY

NORCO

PALM DESERT

PERRIS

RANCHO MIRAGE

RUBIDOUX CSD

SAN JACINTO

TEMECULA

WILDOMAR

**BOARD OF  
SUPERVISORS:**

KEVIN JEFFRIES  
DISTRICT 1

KAREN SPIEGEL  
DISTRICT 2

CHARLES WASHINGTON  
DISTRICT 3

V. MANUEL PEREZ  
DISTRICT 4

DR. YXSTIAN GUTIERREZ  
DISTRICT 5

The following are the current status of the reported findings and planned corrective actions contained in Internal Audit Report 2023-017: Riverside County Fire Department Audit.

DocuSigned by:  
A handwritten signature in black ink, appearing to read "Bill Weiser".  
BILL WEISER

10/8/2024

Authorized Signature

Date

### Finding 1: Processing of Controlled Substances

"Out of 30 controlled substances selected, several instances of distributions and returns exceeded the required 24-hour timeframe. Processing of controlled substances from one subprocess to another, including distribution and return, was not performed timely.

See a summary of results in the table A.

*Table A: Summary of Results – Timely processing of controlled substances*

Subprocess	Number of instances over required 24-hour timeframe	Average days over required 24-hour timeframe	Minimum days over required 24-hour timeframe	Maximum days over required 24-hour timeframe
Distribution	1	13	N/A	N/A
Return	14	9	1	40

County Fire Department Policy Manual 37244, *Narcotics Handling and Documentation* states, 'All narcotics need to be scanned daily before 10 A.M.' Therefore, 24-hour threshold was established to determine the timeliness of safeguarding in-transit controlled substances. Fire Department stated controlled substances are kept in double-locked storage until they can be scanned and checked into the ADDS or Pyxis machines. There is no process in place to document where controlled substances are stored when in-transit exceeds 24 hours. Prolonged delivery time of controlled substances significantly increases the risk of unauthorized access to controlled substances."

**Current Status**

Reported Finding Corrected?



Yes

No

**Recommendation 1.1**

"Ensure in-transit controlled substances are reported daily in accordance with Riverside County Fire Department Policy Manual 37244, *Narcotics Handling and Documentation*."

**Management's Response**

"Concur. Process and Procedure guide card was updated. It will be codified as an exhibit in policy."

Actual/Estimated Date of Corrective Action: September 1, 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).

Process and Procedure guide card was updated and codified in policy.

**Recommendation 1.2**

"Develop a process to record storage locations and custodians for controlled substances exceeding 24-hour timeframe requirement."

**Management's Response**

"Concur. The Department eliminated the ability to exceed a 24-hour timeframe in our process."

Actual/Estimated Date of Corrective Action: September 30, 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 Department eliminated the ability to exceed a 24-hour timeframe in our process.

## Finding 2: Dual Monitoring of Controlled Substances

"Dual monitoring of controlled substances was not performed consistently during inventory, distribution, and return subprocesses. See Table B a summary of results in the sample of 30 controlled substances.

*Table B: Summary of Results – Dual monitoring of controlled substances*

Subprocess	instances without dual monitoring
Inventory	4
Distribution	6
Return	20

Code of Federal Regulations § 1301.71, *Security Requirement Generally*, states, 'All applicants and registrants shall provide effective controls and procedures to guard against theft and diversion of controlled substances.' Fire Department Policy Manual 37244, *Narcotics Handling and Documentation* instructs for a witness when moving the expired controlled substances to expired bin inside Pyxis machines. However, the department does not have procedures established to ensure consistent dual monitoring at each subprocess. The absence of dual monitoring significantly increases the vulnerability to unauthorized access and misuse of controlled substances, posing a risk of liability to both the county and the California Department of Forestry and Fire Protection."

### Current Status

Reported Finding Corrected?

Y ☒

N ☐

### Recommendation 2.1

"Ensure dual monitoring is performed consistently to prevent controlled substance from diversion in accordance with Code of Federal Regulations § 1301.71, *Security Requirement Generally*."

### Management's Response

"Concur. Process and Procedure guide card was updated. It will be codified as an exhibit in policy."

Actual/Estimated Date of Corrective Action: September 1, 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).

Process and Procedure guide card was updated and codified in policy.

**Recommendation 2.2**

"Revise department policies and procedures to provide comprehensive guidelines regarding dual monitoring of controlled substances."

**Management's Response**

"Concur. Process and Procedure guide card was updated. It will be codified as an exhibit in policy."

Actual/Estimated Date of Corrective Action: September 1, 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).

Process and Procedure guide card was updated and codified in policy.

**Finding 3: Replacement of Expired Controlled Substance**

"Five out of 30 (16.6%) controlled substances selected were replaced on average 18 days after expiration, with the shortest time taking five days and the longest time taking 39 days past expiration. Riverside County Fire Department Policy Manual 37244, *Narcotics Handling and Documentation*, states, 'Expiring narcotics need to be replaced 14 days prior to expiration date.' Policies and procedures were not followed consistently. Untimely replacement of expired drugs leads to ineffective inventory management and improper

execution of policies and procedures related to highly regulated drugs. It can also lead to unavailability of needed drugs during incident responses or unintended use of expired drugs if inventory is not adequately managed."

**Current Status**

Reported Finding Corrected?

Y ☒

N ☐

**Recommendation 3.1**

"Ensure timely replacement of expired controlled substances in accordance with Fire Department Policy Manual 37244, *Narcotics Handling and Documentation*."

**Management's Response**

"Concur. The Department will ensure compliance with the policy."

Actual/Estimated Date of Corrective Action: September 1, 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).

Policy is being followed.

**Recommendation 3.2**

"Ensure all relevant Fire Department staff are retrained on Fire Department Policy Manual 37244, *Narcotics Handling and Documentation* to reinforce expired controlled substance requirements."

**Management's Response**

"Concur. Appropriate Fire Department personnel will be retrained on the policy."

Actual/Estimated Date of Corrective Action: September 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).

Appropriate Fire Department personnel were retrained on the policy.

**Finding 4: Maintenance of Controlled Substance Logs**

"Logs of controlled substances are not consistently completed fully to determine whether internal controls over distribution and return subprocesses were implemented. See Table C for a summary of results identified out of a sample of 30 controlled substances.

*Table C: Summary of Results – Maintenance of Logs*

Sub-process	Lack of logs indicating dual monitoring	Lack of logs indicating 24-hour processing	Lack of logs at removal of expired substances
Distribution	2	0	N/A
Return	9	9	1

Code of Federal Regulations § 1304.03 (a), *Persons Required to Keep Records and File Reports*, states, 'Every registrant required to keep records pursuant to § 1304.03 shall maintain, on a current basis, a complete and accurate record of each substance manufactured, imported, received, sold, delivered, exported, or otherwise disposed of by him/her.' The department does not have procedures to ensure logs are documented. If logs are not accurate, complete, consistently documented, and monitored, the risk for staff errors, inaccurate recordkeeping, theft, or misuse significantly increases."

**Current Status**

Reported Finding Corrected? Y ☒ N ☐

**Recommendation 4.1**

"Maintain and document complete logs for effective monitoring of controlled substances to ensure department compliance with Code of Federal Regulations § 1304.03 (a), *Persons Required to Keep Records and File Reports.*"

**Management's Response**

"Concur. Logs will be maintained and completed per Code."

Actual/Estimated Date of Corrective Action: July 1, 2023

**Auditor's Comments**

"We thank the Fire Department for the quick implementation of our recommendation. In our follow-up audit, we will review for consistent compliance of their procedures."

**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).

Logs are completed per code.

**Recommendation 4.2**

"Develop policies and procedures to ensure complete logs are maintained and documented for controlled substance transactions or events."

**Management's Response**

"Concur. Procedures have been updated."

Actual/Estimated Date of Corrective Action: September 30, 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).

Procedures have been updated.



### Finding 5: Management Oversight of Call-back Overtime

"We identified the following in our review regarding Fire Department's management oversight over call-back overtime reporting:

- Eleven out of 30 (29%) sampled call-back instances without a project ID, there was insufficient information in the timesheet to determine the specific fire incident that was addressed. Fire Department indicated that due to timing constraints in adding project IDs to the payroll system, not all time entries could include a project ID. If a project ID is not readily available, staff are expected to provide a comment in their timesheets specifying the fire incident worked. Project ID aids in achieving accurate time reporting by providing a clear reference point to associate call-back hours with specific fire incidents. Lack of project ID for call-back hours leads to decreased accountability, reporting accuracy, transparency, and increased inability to recover cost.
- Two timesheets associated with two call-back instances were processed without direct supervisor's approval. Processing timesheets associated with call-back instances without direct supervisor approval undermines authorization control and increases the risk of errors or irregularities.
- Twenty-four out of 30 (80%) sampled call-back instances with a project ID were not supported by Emergency Command Center's dispatch reports. Having incident reports are crucial to identifying the staff resources utilized during incidents. Fire Department does not have policies and procedures and sufficient documentation to validate the accuracy of reported call-back time on timesheets and to verify whether it corresponds to incidents worked by service center employees. Call-back instances lacking verified evidence undermines the reliability and accuracy of time reporting, hindering effective resource allocation in fire response operations.

Riverside County Standard Practice Manual 902, *Employee Timesheet*, states, 'It is the responsibility of the manager or supervisor to ensure hours reported on the employee's timesheet accurately reflect the hours worked by the employee.' Riverside County Standard Practice Manual 1001, *Internal Controls*, states, 'Records are routinely examined and reconciled to determine that transactions were properly processed.' The department does not have written policies and procedures to document incident events and management review for call-back overtime reported."

#### Current Status

Reported Finding Corrected?

☐☒

Partially

### Recommendation 5.1

"Establish policies and procedures over the call-back time reporting and management review to ensure accurate time reporting in accordance with Riverside County Standard Practice Manual 902, *Employee Timesheet*."

#### Management's Response

"Concur. A Department Attendance Policy was implemented on July 1, 2023, which included call-back time reporting. The Department will create procedures for review of time."

Actual/Estimated Date of Corrective Action: December 31, 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).

An Attendance Policy was issued on July 1, 2023, which addresses callback time. Management is currently reviewing call back time under all-encompassing overtime report. Procedures are being drafted with an estimated completion date of December 2, 2024.

### Recommendation 5.2

"Implement a department process to prepare, review and maintain supporting documentation to validate call-back time reported, ensuring segregation of duties in preparing, reviewing and safeguard of those records in accordance with Riverside County Standard Practice Manual 1001, *Internal Controls*."

#### Management's Response

"Concur. Procedures will be developed."

Actual/Estimated Date of Corrective Action: December 31, 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).

Currently, the department follows the appropriate employee MOU for determining when an employee receives call back time. Call back recently changed for LIUNA in March 2024 based upon Board action. Procedures are forthcoming with an estimated completion date of December 2, 2024.

#### Finding 6: Management Oversight of Standby Time Reporting

"Out of 30,663 standby hours reported in the audit period, 8,826 hours (28.8%) were identified for employees who were not in standby schedules provided to the Emergency Command Center. Monthly standby schedules are determined between a service center supervisor and CalFire designated staff and provided to Emergency Command Center without management approval. Furthermore, one out of 28 monthly standby schedules were unable to be located by the department.

The department does not have written policies and procedures on standby time scheduling, reporting and oversight. Riverside County Standard Practice Manual 1001, *Internal Controls*, states, 'Transactions are authorized by a person assigned approval authority.' Authorization and approval process is a preventive and monitoring control to detect unauthorized activities, ensure no segregation of duty conflicts exist in a process, and prevent the abuse of overtime pay within an operation."

#### Current Status

Reported Finding Corrected?

Y ☐

N ☒

Partially

#### Recommendation 6.1

"Establish formal policies and procedures over standby time scheduling, reporting and oversight to ensure department compliance with Riverside County Standard Practice Manual 1001, *Internal Controls*."

#### Management's Response

"Concur. Departmental policy and procedures will be developed for the entire department's use of standby time. The corrective action completion date is estimated based upon Human Resources concurrence of new policy/procedure."

Actual/Estimated Date of Corrective Action: June 30, 2024

#### 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 standby time scheduling procedures were corrected for the Bureau reviewed in the audit. They are currently not department wide. Department wide procedures are in development with an estimated completion date of December 2, 2024.

#### Recommendation 6.2

"Establish a formal process for documenting of management review and approval of standby schedules. This process should ensure that management has visibility and oversight over the scheduling decisions, promoting accountability, and effective resource management."

#### Management's Response

"Concur. A process will be developed for the approval of all Departmental standby schedules."

Actual/Estimated Date of Corrective Action: December 31, 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).

Managers currently review each standby schedule for their respective bureau as part of their management/supervisory duties. A formal process is still in development since it crosses several different functions within the department with an estimated completion date of December 2, 2024.