

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



ITEM: 2.6
(ID # 29853)

MEETING DATE:
Tuesday, February 10, 2026

FROM : AUDITOR CONTROLLER

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2025-021: Riverside County Executive Office Audit, [District: All]; [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2025-021: Riverside County Executive Office Audit


ACTION: Consent


Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 2/4/2026

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Medina, Spiegel, Washington, Perez, and Gutierrez
Nays: None
Absent: None
Date: February 10, 2026
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 Executive Office. This audit is conducted to provide management and the Board of Supervisors with an independent assessment of internal controls over service delivery to the department and succession planning and oversight.

Based on the results of our audit, internal controls over service delivery to the department and succession planning and oversight are functioning as designed to help the Executive Office achieve its business process objectives. Reasonable assurance recognizes internal controls have inherent limitations, including cost, mistakes, and intentional efforts to bypass internal controls.

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 2025-021: Riverside County Executive Office Audit



Office of Ben J. Benoit
Riverside County Auditor-Controller

Number of Findings & Recommendations

High Risk

0 Findings

Medium Risk

0 Findings

Low Risk

0 Findings

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

Internal Audit Report

2025-021

Riverside County Executive Office Audit

February 10, 2026



COUNTY OF RIVERSIDE
OFFICE OF THE AUDITOR-CONTROLLER

BEN J. BENOIT
AUDITOR-CONTROLLER

TANYA S. HARRIS, DPA, CPA | JON JENSEN, CPP
ASSISTANT AUDITOR-CONTROLLER



February 10, 2026

Jeff Van Wagenen
County Executive Officer
Riverside County Executive Office
4080 Lemon Street, 4th Floor
Riverside, CA 92501

Subject: **Internal Audit Report 2025-021: Riverside County Executive Office Audit**

Dear Mr. Van Wagenen:

In accordance with Board of Supervisors Resolution 83-338, we audited the Riverside County Executive office to provide management and the Board of Supervisors with an independent assessment of internal controls over service delivery to the department and succession planning and oversight.

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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Since the audit resulted in no findings or recommendation, there was no requirement for a response in accordance with Board of Supervisors Resolution 83-338.

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
Juan Perez, Chief Operating Officer
Don Kent, Chief Finance Officer
Grand Jury



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Executive Summary

Overview

In support of the Board of Supervisors, the Riverside County Executive Office (Executive Office) is responsible for the administration of county departments, agencies, and special districts under the jurisdiction of the Board. The Executive Office administers and enforces policies established by the Board and oversees the countywide budget.

The Executive Office has an adopted budget of \$433.1 million for FY 2024/25 and 51 adopted positions. *County of Riverside, Fiscal Year 2024/25 Adopted Budget Volume I, 97-98.*

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 service delivery to the department and succession planning and oversight. 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 March 20, 2025, through December 2, 2025, for operations from July 1, 2023, through November 7, 2025.

Using a risk-based approach, our scope included the following:

- Service Delivery to the Department
- Succession Planning and Oversight

AUDIT HIGHLIGHTS

- The department adheres to its policies and procedures over the following scope areas reviewed in this audit: Service delivery to the Department and Succession Planning and Oversight.



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Audit Conclusion

Based on the results of our audit, internal controls over service delivery to the department and succession planning and oversight are functioning as designed to help the Executive Office achieve its business process objectives. Reasonable assurance recognizes internal controls have inherent limitations, including cost, mistakes, and intentional efforts to bypass internal controls.



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Service Delivery to the Department

Background

Riverside County's *Purchasing Policy Manual* (February 14, 2025) defines a contract as "an agreement or purchase order for the purchase or disposal of commodities or services." The *Purchasing Policy Manual* further states, "purchase contracts shall be entered into only after it has been determined that prices be paid are reasonable considering all of the circumstances pertaining to the particular purchase under consideration." Price reasonableness is established through competitive bidding and supported cost analysis. The terms and conditions of county contracts identify the rights and responsibilities of the parties involved. Terms and conditions include, but are not limited to the following: payment, penalties, record retention, confidentiality, scope of services, and inspection of services.

Contract monitoring plays a critical role in ensuring adherence to a contract's established terms and conditions by maintaining a clear understanding of contractual requirements, performance expectations, and the defined scope of work. Effective monitoring helps confirm that services are delivered as intended, supports strong and accountable partnerships, and promotes the receipt of quality services at an appropriate value. Departments can strengthen contract compliance by validating satisfactory work performance, ensuring services are provided in a timely manner, maintaining sufficient supporting documentation, and appropriately reviewing and approving contractor invoices prior to payment.

Objective

To verify the existence and adequacy of internal controls over the monitoring of service delivery to the Executive Office.

Audit Methodology

To accomplish these objectives, we:

- Obtained and reviewed the Riverside County *Purchasing Policy Manual* relating to rights and responsibilities over procurement.
- Obtained and reviewed the Executive Office's internal memorandum *Operational Workflow/Turnaround Time Expectations for Vouchers/Journals*.
- Conducted interviews with key personnel to gain an understanding of how the Executive Office monitors service delivery.



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- Verified whether there was adequate segregation of duties in place relating to monitoring services delivered to the department.
- Obtained a listing of all active departmental contracts in effect during the audit review period and judgmentally selected suppliers for review and testing.
- Examined selected contract agreements to understand the requirements and deliverables of the contract.
- Verified whether the contract and supplier agreements were appropriately approved, supported by sufficient documentation, processed in a timely manner, compliant with contractual rate requirements, and adequately monitored for services performed.
- Reviewed and analyzed selected supplier invoices to confirm billing accuracy and identify potential duplicate charges.
- Verified whether vouchers for selected suppliers were properly linked to the associated contracts.

Finding : None Noted

Based on the results of our audit, we determined that internal controls over service delivery to the department 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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Succession Planning and Oversight

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. Not only does succession planning focus on filling vacancies, but it can also prepare the department for the future by maintaining a pipeline of capable leaders who can drive the organization forward. Additionally, succession planning helps maintain leadership continuity, preserves institutional knowledge, and ensures a smooth transition of critical functions and services provided by key positions within the department.

All management personnel 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 downside to unexpected terminations or departures from an organization. According to the U.S. Government Accountability Office¹, “Agencies should focus on current and future needs and develop pools of high-potential staff to meet the organization's long-term goals. They should also identify talent from multiple organizational levels, early in careers or with critical skills, and emphasize developmental or ‘stretch’ assignments for high-potential employees (in addition to formal training).”

In the absence of formal succession planning guidance, our audit focused on whether the Executive Office had adequate, documented policies and procedures to address management or personnel turnover. We evaluated the department’s efforts to identify and prioritize critical positions, key objectives, and critical system applications used. We also reviewed training programs were in place to support knowledge transfer and minimize disruptions to business continuity. Additionally, we assessed the Executive Office’s broader oversight role in succession planning across County departments. Countywide mechanisms—such as formal guidance, standardized templates, periodic reporting, and centralized review—can help ensure departments consistently identify key roles, develop internal talent, and maintain leadership continuity across the organization.

The following flowchart illustrates the Government Finance Officers Association’s 10 Steps to Succession Planning² that will help an organization retain key talent and find skilled employees to replace staff members who move on:

¹ “Human Capital Management.” U.S. Government Accountability Office. Accessed January 15, 2026. <https://www.gao.gov/human-capital-management>.

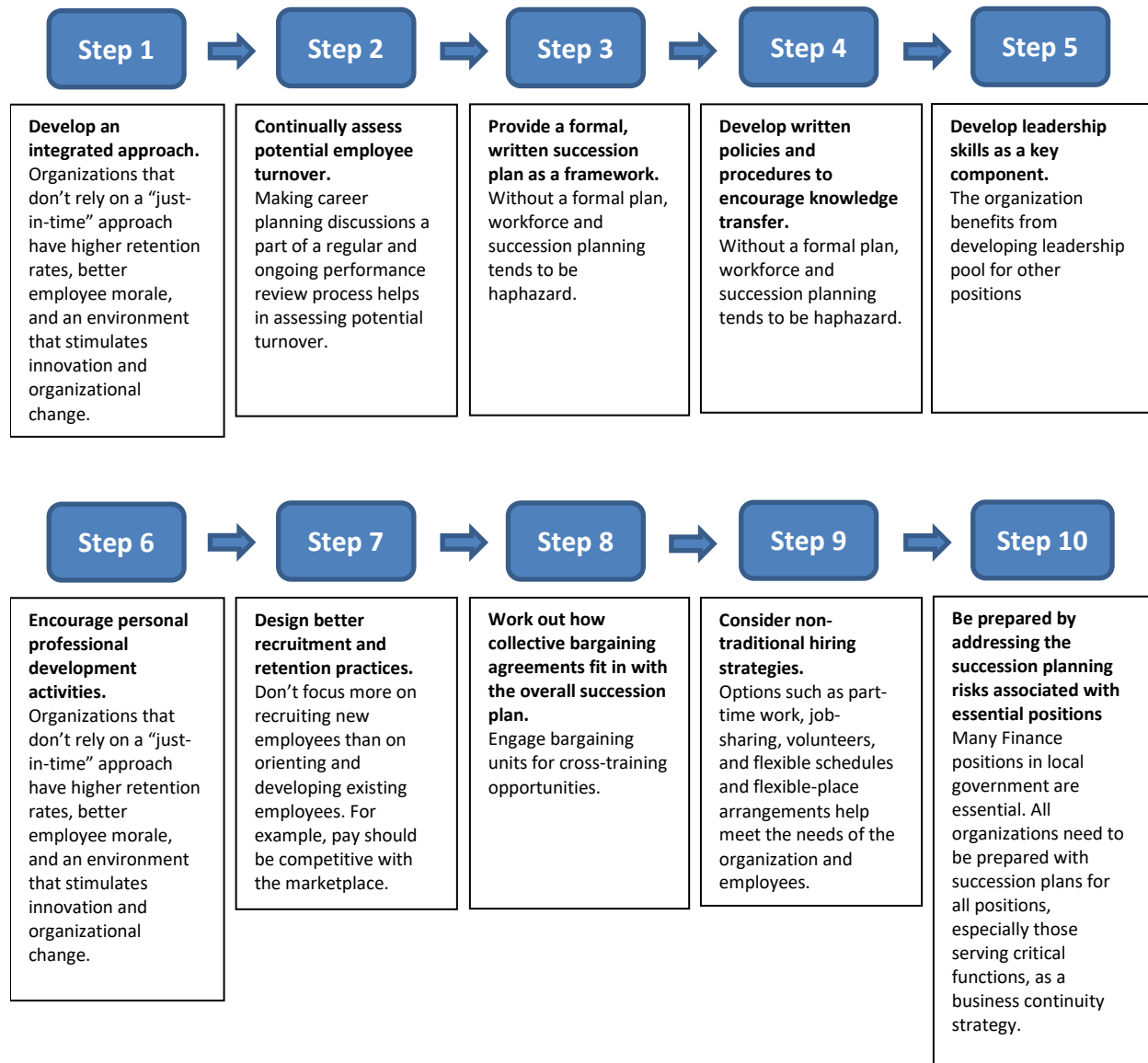
² 10 steps to succession planning. Government Finance Officers Association. (2022, February). <https://www.gfoa.org/materials/gfr222-10steps>.



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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.”³



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



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Objective

To verify the existence and adequacy of internal controls over Executive Office's succession planning and oversight processes.

Audit Methodology

To accomplish these objectives, we:

- Obtained an understanding of relevant continuity and training plans, including Executive Office's standard operating procedures.
- Conducted interviews with key personnel to gain an understanding of the department's succession planning and oversight processes.
- Obtained a listing of employees that separated from the department during the audit review period.
- Identified positions critical to department operations along with key, transferable knowledge and essential systems associated with those roles.
- Assessed the adequacy of succession planning procedures by verifying whether critical roles and positions have established processes for continuity and effective coverage.
- Identified and assessed the department's formal role in overseeing succession planning countywide.
- Evaluated whether succession planning tools, guidance documents, or frameworks were developed and made available to county departments.

Finding : None Noted

Based on the results of our audit, we determined that internal controls over succession planning and oversight 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.



Riverside County Board of Supervisors
Request to Speak

Submit request to the Clerk of the Board (right of podium), individual speakers are limited to a maximum of three (3) minutes, subject to Board Rules listed on the reverse side of this form. The Board may limit the public input on any item, based on the number of people requesting to speak and the business of the Board.

SPEAKER'S NAME: ERROL Koschew Hc

Address: _____

City: _____ Zip: _____

Phone #: 2.6 Audible Contractor

Date: _____ Agenda # _____

PLEASE STATE YOUR POSITION BELOW:

Position on "Regular" (non-appealed) Agenda Item:

_____ Support _____ Oppose _____ Neutral

Note: If you are here for an agenda item that is filed for "Appeal", please state separately your position on the appeal below:

_____ Support _____ Oppose _____ Neutral

I give my 3 minutes to: _____

Do you need a Spanish translator? Yes _____ No _____

Parking validations available for speakers only – see Clerk of the Board.

(Revised: 1/27/2026)

BOARD RULES

Requests to Address Board on "Agenda" Items:

You may request to be heard on a published agenda item. Requests to be heard must be submitted to the Clerk of the Board before the scheduled meeting time.

Requests to Address Board on items that are "NOT" on the Agenda:

Notwithstanding any other provisions of these rules, member of the public shall have the right to address the Board during the mid-morning "Oral Communications" segment of the published agenda. Said purpose for address must pertain to issues which are under the direct jurisdiction of the Board of Supervisors. YOUR TIME WILL BE LIMITED TO THREE (3) MINUTES. The Board may limit the public input on any item, based on the number of people requesting to speak and the business of the Board.

Power Point Presentations/Printed Material:

Speakers who intend to conduct a formalized Power Point presentation or provide printed material must notify the Clerk of the Board's Office by 12 noon on the Monday preceding the Tuesday Board meeting, ensuring that the Clerk's Office has sufficient copies of all printed materials and at least one (1) copy of the Power Point CD. Copies of printed material given to the Clerk (by Monday noon deadline) will be provided to each Supervisor. If you have the need to use the overhead "Elmo" projector at the Board meeting, please ensure your material is clear and with proper contrast, notifying the Clerk well ahead of the meeting, of your intent to use the Elmo. **Speakers are prohibited from bringing signs, placards, or posters into the hearing room.**

Individual Speaker Limits:

Individual speakers are limited to a maximum of three (3) minutes. The Board may limit the public input on any item, based on the number of people requesting to speak and the business of the Board. Please step up to the podium when the Chair calls your name and begin speaking immediately. Pull the microphone to your mouth so that the Board, audience, and audio recording system hear you clearly. Once you start speaking, the "green" podium light will light. The "yellow" light will come on when you have one (1) minute remaining. When you have 30 seconds remaining, the "yellow" light will begin flash, indicating you must quickly wrap up your comments. Your time is up when the "red" light flashes. The Chair adheres to a strict three (3) minutes per speaker. ***Note: If you intend to give your time to a "Group/Organized Presentation", please state so clearly at the very bottom of the reverse side of this form.***

Group/Organized Presentations:

Group/organized presentations with more than one (1) speaker will be limited to nine (9) minutes at the Chair's discretion. The organizer of the presentation will automatically receive the first three (3) minutes, with the remaining six (6) minutes relinquished by other speakers, as requested by them on a completed "Request to Speak" form, and clearly indicated at the front bottom of the form.

Addressing the Board & Acknowledgement by Chair:

The Chair will determine what order the speakers will address the Board and will call on all speakers in pairs. The first speaker should immediately step to the podium and begin addressing the Board. The second speaker should take up a position in one of the chamber aisles to quickly step up to the podium after the preceding speaker. This is to afford an efficient and timely Board meeting, giving all attendees the opportunity to make their case. Speakers are prohibited from making personal attacks, and/or using coarse, crude, profane or vulgar language while speaking to the Board members, staff, the public and/or meeting participants. Such behavior, at the discretion of the Board Chair may result in removal from the Board Chambers by Sheriff Deputies.