

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



ITEM: 2.5  
(ID # 29960)

**MEETING DATE:**  
Tuesday, March 10, 2026

**FROM :** AUDITOR CONTROLLER

**SUBJECT:** AUDITOR-CONTROLLER: Internal Audit Report 2026-016: Riverside County  
Emergency Management Department, Change of Department Head Audit, [District: All]; [\$0]

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

1. Receive and file Internal Audit Report 2026-016: Riverside County Emergency  
Management Department, Change of Department Head Audit.

**ACTION:Consent**

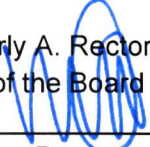
  
Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 3/4/2026

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**MINUTES OF THE BOARD OF SUPERVISORS**

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

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

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

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

**BACKGROUND:**

**Summary**

In accordance with Board of Supervisors Resolution 83-338, we completed a Change of Department Head audit for the Riverside County Emergency Management Department. This audit was conducted to assess internal controls over the transfer and safeguarding of capital assets when there is a change in department head.

Based on the results of our audit, we have identified improvement opportunities for internal controls over capital assets that can help provide reasonable assurance that the department's objectives relating to this area will be achieved. Specifically, capital assets need to be properly recorded, tagged, and accurately tracked in the Riverside County Financial System.

We will follow-up in one year to determine if actions were taken to correct the findings noted.

**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's Office - Internal Audit Report 2026-016: Riverside County Emergency Management Department, Change of Department Head Audit



Office of Ben J. Benoit  
Riverside County Auditor-Controller

### Number of Findings & Recommendations

#### High Risk

**0** Findings

#### Medium Risk

**1** Findings  
• 3 Recommendations

#### Low Risk

**0** Findings

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

# Internal Audit Report

**2026-016**

**Riverside County Emergency Management Department,  
Change of Department Head Audit**

March 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



March 10, 2026

Daniel Bates  
Director of Emergency Management  
Riverside County Emergency Management Department  
450 E. Alessandro Blvd.  
Riverside, CA 92508

**Subject: Internal Audit Report 2026-016: Riverside County Emergency Management Department, Change of Department Head Audit**

Dear Mr. Bates:

In accordance with Board of Supervisors Resolution 83-338, we completed a Change of Department Head audit for the Riverside County Emergency Management Department. This audit was conducted to assess internal controls over the transfer and safeguarding of capital assets when there is a change in department head.

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 2026-016: Riverside County Emergency Management Department,  
Change of Department Head Audit**

As requested, in accordance with paragraph III.C of the Board of Supervisors Resolution 83-338, management responded to each reported condition and recommendation contained in our report. Management's responses are included in the report. We will follow-up to verify that management implemented the corrective actions.

We thank you and your staff for the help and cooperation. The assistance provided contributed significantly to the successful completion of this audit.



Ben J. Benoit  
Riverside County Auditor-Controller



By: René Casillas, CPA, CRMA  
Deputy Auditor-Controller

cc: Board of Supervisors  
Jeff A. Van Wagenen, Jr., County Executive Officer  
Juan Perez, Chief Operating Officer  
Don Kent, Chief Finance Officer  
Michelle Paradise, Assistant County Executive Officer  
Grand Jury



**Internal Audit Report 2026-016: Riverside County Emergency Management Department,  
Change of Department Head Audit**

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## Internal Audit Report 2026-016: Riverside County Emergency Management Department, Change of Department Head Audit

### Executive Summary

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#### Overview

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

Emergency Management has an adopted budget of \$31.2 million for fiscal year 2025-26 and 88 adopted positions. *County of Riverside, Fiscal Year 2025-26 Adopted Budget Volume I, 230-231.*

#### Audit Objective

Our audit objective is to provide management and the Board of Supervisors with an independent assessment of internal controls over the transfer and safeguarding of capital assets when there is a change in department head.

#### Audit Conclusion

Based on the results of our audit, we have identified improvement opportunities for internal controls over capital assets that can help provide reasonable assurance that the department's objectives relating to this area will be achieved. Specifically, capital assets need to be properly recorded, tagged, and accurately tracked in the Riverside County Financial System.

#### AUDIT HIGHLIGHTS

- Capital assets need to be properly recorded, tagged, and accurately tracked in the Riverside County Financial System.



## Internal Audit Report 2026-016: Riverside County Emergency Management Department, Change of Department Head Audit

### Capital Assets

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#### Background

Capital assets are tangible assets of significant value which have a utility that extends beyond the current year, and are broadly classified as land (valued at \$1 or more), buildings and improvements, infrastructure, and equipment (acquisition cost of \$10,000 or greater).

Riverside County Auditor-Controller's Standard Practice Manual 512, *Modifications to Capital Assets That Have Been Recorded and Transfer of Accountability*, states that upon retirement or termination of a department director, accountability for capital assets must be transferred to the new or acting department director and notification filed with the Riverside County Auditor-Controller's Office.

As of July 1, 2025, the time the new director was appointed and acknowledged receipt of capital assets from the outgoing officer, Emergency Management maintained a total of 353 capital assets in the Riverside County Financial System's asset management module, consisting of radio devices, trailers, vehicles, machines, and equipment, with the combined acquisition cost of \$7 million.

#### Objective

To determine if the required Standard Practice Manual Form AM-1, *Inventory of County Property for Capital Assets*, for the transfer of accountability of capital assets from the predecessor to the new appointed department head was completed and properly filed with the Riverside County Auditor-Controller's Office. Also, to assess the adequacy of internal controls over the safeguarding of capital assets.

#### Audit Methodology

To accomplish these objectives, we:

- Reviewed Riverside County Auditor-Controller's Standard Practice Manual 505, *Equipment*, and 512, *Modifications to Capital Assets That Have Been Recorded and Transfer of Accountability*.
- Conducted interviews with department management to gain an understanding of the capital asset management processes.
- Established the date of the department head change.



## Internal Audit Report 2026-016: Riverside County Emergency Management Department, Change of Department Head Audit

- Verified whether proper forms were completed for transfer of accountability of capital assets and submitted to the Riverside County Auditor-Controller's Office.
- Obtained a listing of current and retired capital assets tracked in the asset management module.
- Selected a sample of capital assets to verify existence and whether adequate internal control exist over the safeguarding of assets.
- Identified additional capital assets during field review and traced the capital assets to the asset management module to verify accurate reporting.
- Verified whether expenditures over \$10,000 were coded to capital asset object codes and appropriately capitalized and incorporated into the capital asset listing.
- Reviewed a sample of repaired equipment to verify inclusion in the capital asset listing and assessed whether repair costs met capitalization criteria.

### Finding 1: Capital Asset Monitoring and Tracking

Priority Level: 2<sup>1</sup>

Standard Practice Manual 505, *Accounting for: Equipment*, states, "In the event an asset is to be moved from one location to another or from one department to another, Form AM-6 must be completed. Once the asset has been moved, the location change must be noted in the [Riverside County Financial System's] Asset Management Module." Additionally, Standard Practice Manual 513, *Capital Asset Tags*, states, "An asset tag will be distributed once the Auditor-Controller's Office (ACO) receives the completed Form AM-5" and "departments should immediately place the tags on the equipment upon receipt."

Based on our review of capital assets, we identified the following:

- Four out of 35 (11%) capital assets randomly selected for testing were not at the locations reported in the Riverside County Financial System as of the fieldwork date (October 2025), and eighteen out of 35 (51%) did not have an affixed county asset tag.
- Two out of 12 (17%) capital assets judgmentally selected during our field visit were not recorded in the Riverside County Financial System's asset management module and did not have an affixed county asset tag.

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<sup>1</sup> Please see Appendix A (page 9) for a description of the finding priority level classifications.



## **Internal Audit Report 2026-016: Riverside County Emergency Management Department, Change of Department Head Audit**

It was observed that there is no established periodic review process to ensure that capital asset information in the Riverside County Financial System is up-to-date and consistent. Additionally, the timely replacement of worn or missing asset tags has not been consistently achieved, leading to gaps in asset records. These gaps can reduce the efficiency of capital asset safeguarding, increase the potential for undetected loss or misappropriation, and impact the reliability of financial reporting and inventory management. By enhancing asset documentation and ensuring consistent tagging and verification of assets, the department can improve accountability, reporting accuracy, and the efficiency of the annual physical inventory process.

### **Recommendation 1.1**

Ensure capital asset locations are updated timely in the Riverside County Financial System.

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

**"Concur.** The Department is conducting a comprehensive reconciliation of capital asset locations, updating financial system records to reflect current asset assignments, and re-tagging assets where appropriate. Procedures are also being reinforced to ensure timely system updates when assets are relocated and to verify asset tagging during annual inventories."

**Actual/Estimated Date of Corrective Action:** May 29, 2026

### **Recommendation 1.2**

Ensure capital assets are affixed with a county tag in accordance with Standard Practice Manual 513, *Capital Asset Tags*.

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

**"Concur.** The Department will ensure all capital assets are affixed with a county asset tag in compliance with Standard Practice Manual 513. Untagged assets will be identified and tagged. Replacement tags will be requested as needed."

**Actual/Estimated Date of Corrective Action:** May 29, 2026

### **Recommendation 1.3**

Ensure that all existing and newly acquired capital assets are properly recorded and maintained in the Riverside County Financial System's asset management module in accordance with county requirements.



## **Internal Audit Report 2026-016: Riverside County Emergency Management Department, Change of Department Head Audit**

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

**“Concur.** The Department will ensure all existing and newly acquired capital assets are accurately recorded and maintained in the Riverside County Financial System asset management module in accordance with County requirements. Asset records will be reviewed and reconciled, and procedures will be reinforced to ensure timely updates for acquisitions, transfers, and disposals. In addition, weekly meetings with warehouse support staff, supervisors, and managers will be held to ensure all items are tagged and recorded immediately.”

**Actual/Estimated Date of Corrective Action:** May 29, 2026



**Internal Audit Report 2026-016: Riverside County Emergency Management Department, Change of Department Head Audit**

**Appendix A: Finding Priority Level Classification**

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

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