

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



ITEM: 2.10  
(ID # 30117)

**MEETING DATE:**  
Tuesday, March 24, 2026

**FROM :** AUDITOR CONTROLLER

**SUBJECT:** AUDITOR-CONTROLLER: Internal Audit Report 2026-011: Riverside County Environmental Health Department Audit, [District: All]; [\$0]

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

1. Receive and file Internal Audit Report 2026-011: Riverside County Environmental Health Department Audit.

**ACTION:** Consent


  
Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 3/17/2026

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**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Gutierrez, 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 24, 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:** Approve

**BACKGROUND:**

**Summary**

In accordance with Board of Supervisors Resolution 83-338, we audited the Riverside County Environmental Health Department. This audit was conducted to provide management and the Board of Supervisors with an independent assessment of internal controls over response management to illegal dumping and service delivery.

Based on the results of our audit, we determined that internal controls over response management to illegal dumping and service delivery are functioning as designed to help Environmental Health 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 2026-011: Riverside County Environmental Health Department 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

**2026-011**

**Riverside County  
Environmental Health Department Audit**

March 24, 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 24, 2026

Steve Van Stockum  
Director of Environmental Health  
Riverside County Environmental Health Department  
4065 County Circle Drive  
Riverside, CA 92503

**Subject: Internal Audit Report 2026-011: Riverside County Environmental Health Department Audit**

Dear Mr. Van Stockum:

In accordance with Board of Supervisors Resolution 83-338, we audited the Riverside County Environmental Health Department to provide management and the Board of Supervisors with an independent assessment of internal controls over response management to illegal dumping and service delivery.

We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing. These standards require that we plan and perform the audit to obtain sufficient, reliable, relevant and useful information to provide reasonable assurance that our objective as described above is achieved. An internal audit includes the systematic analysis of information to evaluate and improve the effectiveness of internal controls. We believe this audit provides a reasonable basis for our conclusion.

Internal controls are processes designed to provide management reasonable assurance of achieving efficiency of operations, compliance with laws and regulations, and reliability of financial and non-financial information. Management is responsible for establishing and maintaining adequate internal controls. Our responsibility is to evaluate the internal controls.

Our conclusion and details of our audit are documented in the body of this audit report.



## Internal Audit Report 2026-011: Riverside County Environmental Health Department Audit

Since the audit resulted in no findings or recommendations, 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  
Jeff A. Van Wagenen, Jr., County Executive Officer  
Juan Perez, Chief Operating Officer  
Don Kent, Chief Finance Officer  
Charissa Leach, Assistant County Executive Officer  
Grand Jury



# Internal Audit Report 2026-011: Riverside County Environmental Health Department Audit

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## Internal Audit Report 2026-011: Riverside County Environmental Health Department Audit

### Executive Summary

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#### Overview

The Riverside County Environmental Health Department (Environmental Health) consists of three divisions: District Environmental Services, Environmental Protection and Oversight, and Business Operations and Finance. District Environmental Services division is the largest division with six branch offices throughout the County and is responsible for overseeing seven major programs, including retail food, recreational water, household garbage and sewage, plan check, organized camps/mobile home parks, retail tobacco, and vector control. Environmental Protection and Oversight division has regulatory control over hazardous materials, land use, and water system-based programs. Business Operations and Finance division provides accounting, revenue tracking and analysis, purchasing, and budget preparation and monitoring support for the department.

Environmental Health has an adopted budget of \$40.5 million for fiscal year 2025/26 and 195 adopted positions. *County of Riverside, Fiscal Year 2025/26 Adopted Budget Volume I, 295-296.*

#### 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 response management to illegal dumping and service delivery. Internal controls are processes designed to provide management reasonable assurance of achieving efficiency of operations, compliance with laws and regulations, and reliability of financial and non-financial information. Reasonable assurance recognizes internal controls have inherent limitations, including cost, mistakes, and intentional efforts to bypass internal controls.

#### AUDIT HIGHLIGHTS

- The department adheres to its policies and procedures over the following scope areas reviewed in this audit: Response Management to Illegal Dumping and Service Delivery.



## **Internal Audit Report 2026-011: Riverside County Environmental Health Department Audit**

### **Audit Scope and Methodology**

We conducted the audit from September 18, 2025, through December 10, 2025, for operations from July 1, 2023, through December 3, 2025. Using a risk-based approach, our scope included the following:

- Response Management to Illegal Dumping
- Service Delivery

### **Audit Conclusion**

Based on the results of our audit, we determined that internal controls over response management to illegal dumping and service delivery are functioning as designed to help Environmental Health achieve its business process objectives. Reasonable assurance recognizes internal controls have inherent limitations, including cost, mistakes, and intentional efforts to bypass internal controls.



## Internal Audit Report 2026-011: Riverside County Environmental Health Department Audit

### Response Management to Illegal Dumping

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#### Background

Environmental Health serves as a liaison for illegal dumping complaints and coordinates the intake, assessment, and distribution of complaints to appropriate agencies for investigation and resolution, including oversight of the waste hauler franchise agreement.

Complaints are received through multiple channels, including phone, an online portal, email, and social media, and are documented in the department's electronic inspection and complaint tracking system, which assigns a unique tracking number and allows monitoring of case status through resolution.

Environmental Health prioritizes complaints based on the type, quantity, location, and urgency of the dumped material and conducts incident assessments to determine the appropriate response. Complaints are assigned to local enforcement agencies or environmental health specialists for investigation, and escalation may involve due process activities, such as administrative hearings and communication with the complainant. Supporting documentation, including photographs, investigation notes, and correspondence, is maintained in the tracking system in accordance with records retention requirements.

For incidents involving hazardous materials, Environmental Health assesses health and safety risks through its emergency response framework. Specialized response teams may be deployed, and coordination with the District Attorney's Office may occur depending on the nature and severity of the incident.

#### Objective

To verify the existence and adequacy of internal controls over Environmental Health's response management to illegal dumping processes.

#### Audit Methodology

To accomplish these objectives, we:

- Obtained and reviewed relevant policies and procedures related to response management to illegal dumping, including the department's Policy 200, *Response Priorities*, and Policy 202, *Inspection Frequency*.
- Conducted interviews with key personnel to gain an understanding of the department's processes over response management to illegal dumping.



## Internal Audit Report 2026-011: Riverside County Environmental Health Department Audit

- Verified whether there was adequate segregation of duties in place relating to the department's processes over response management to illegal dumping.
- Obtained a listing of all illegal dumping complaints recorded in the department's electronic inspection and complaint tracking system during the audit review period.
- Selected a random sample of resolved illegal dumping complaints and verified proper logging and tracking, completeness of required data, authorized response, timely resolution, management review, and supporting documentation.
- Selected a random sample of unresolved illegal dumping complaints and verified proper logging, assignment, ongoing monitoring, adequate documentation, and management escalation, where applicable.
- Verified whether staff responsible for receiving and investigating illegal dumping complaints received training on applicable policies, procedures, and system use.
- Verified whether department performs periodic or random reviews of complaint responses to assess compliance with established procedures.
- Verified whether key performance indicators were established, monitored, and reviewed by management to evaluate the effectiveness and timeliness of the illegal dumping response processes.

**Finding: None Noted**

Based on the results of our audit, we determined that internal controls over response management to illegal dumping provide reasonable assurance that the department's objectives related to this area will be achieved. Reasonable assurance recognizes internal controls have inherent limitations, including cost, mistakes, and intentional efforts to bypass internal controls.



## Internal Audit Report 2026-011: Riverside County Environmental Health Department Audit

### Service Delivery

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#### Background

Environmental Health oversees retail food programs, including Microenterprise Home Kitchen Operations (MEHKOs), Cottage Food Operations (CFOs), and Mobile Food Facilities (MFFs). Permits, inspections, and complaints are administered through the department's electronic inspection and complaint tracking system. The department also conducts community outreach and education to promote regulatory compliance.

MEHKOs are permitted food businesses operating from private home kitchens. Environmental Health Specialists review applications and required documentation prior to permit issuance and conduct annual inspections, with additional monitoring performed on a complaint basis. Potentially unauthorized operations are identified through complaints or inspector observations and addressed through follow-up and enforcement activities. MEHKO operations are governed by County Ordinance No. 949, *Regulating Microenterprise Home Kitchen Operations*.

Cottage Food Operations are home-based businesses producing approved, low-risk foods. Environmental Health administers Class A and Class B CFO permits in accordance with County Ordinance No. 916, *Cottage Food Operations*, and California Health and Safety Code section 114365. Class B CFOs are inspected prior to initial permitting and periodically thereafter, while Class A CFOs are inspected in response to complaints or suspected violations.

Mobile Food Facilities operate from movable units and are subject to health and operational requirements under County Ordinance No. 580, *Mobile Food Facilities and Street Food Vending*. Environmental Health is responsible for permitting and inspecting food vendors and conducts scheduled, random, and complaint-driven inspections. The department coordinates enforcement with other County departments and law enforcement agencies and documents complaints and enforcement actions in its electronic inspection and complaint tracking system.

#### Objective

To verify the existence and adequacy of internal controls over Environmental Health's service delivery processes.

#### Audit Methodology

To accomplish these objectives, we:

- Reviewed applicable department policies, county ordinances, and state laws governing service delivery for MEHKOs, CFOs, and MFFs, including the department's Policy 522, *Home-*



## Internal Audit Report 2026-011: Riverside County Environmental Health Department Audit

*Based Kitchen Operations, County Ordinances 580, 916, and 949, and California Health and Safety Code section 114365.*

- Conducted interviews with key personnel to gain an understanding of the department's processes related to permitting, inspection, enforcement, and oversight of MEHKO, CFO, and MFF operators.
- Verified whether there was adequate segregation of duties in place between complaint intake, inspection activities, enforcement actions, and approval processes.
- Obtained listings of registered and permitted MEHKO, CFO, and MFF operators during the audit review period.
- Selected a random sample of MEHKO operators and verified whether required applications, documentation, inspections, permits, and approvals were completed, tracked, and processed in accordance with department policies and within established timeframes.
- Selected a random sample of CFO and MFF operators and verified whether permits were valid, required documentation and certifications were obtained, inspections were conducted as required, and applicable fees were paid prior to permit issuance.
- Obtained a listing of complaints related to MEHKO, CFO, and MFF operators, and selected a random sample to verify whether complaints were properly documented, tracked, investigated, supported by adequate documentation, and resolved timely with appropriate review and approval.
- Verified whether management performs periodic reviews of inspection and complaint activity reports, reconciles active permit listings with inspection records, and monitors performance metrics related to service delivery and compliance.

**Finding: None Noted**

Based on the results of our audit, we determined that internal controls over service delivery provide reasonable assurance that the department's objectives 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.