

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



ITEM: 2.6  
(ID # 30166)

**MEETING DATE:**  
Tuesday, April 14, 2026

**FROM :** AUDITOR CONTROLLER

**SUBJECT:** AUDITOR-CONTROLLER: Internal Audit Report 2026-010: Riverside County Law Offices of the Public Defender Audit, [District: All]; [\$0]

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

1. Receive and file Internal Audit Report 2026-010: Riverside County Law Offices of the Public Defender Audit

**ACTION:Consent**


  
Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 4/7/2026

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**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Perez, 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: April 14, 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:</b> N/A			<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 Law Offices of the Public Defender to provide management and the Board of Supervisors with an independent assessment of internal controls over contract management, succession planning, and compliance with policies and procedures.

Based on the results of our audit, we determined improvement opportunities for internal controls over compliance with policies and procedures, contract management, and succession planning that can help provide reasonable assurance that the department's objectives relating to these areas will be achieved. Specifically, the improvement opportunities are as follows: regular reviews and updates of policies and procedures, linking expenditures to existing county contracts, and developing detailed and formal internal procedures for critical administrative tasks.

Upon discussing the conditions related to compliance with policies and procedures and succession planning with management on January 5, 2026, Public Defender updated Policy 407, Training for Investigators, and developed a succession plan in an effort to improve the adequacy and effectiveness of their internal controls. We would like to extend our appreciation to the department for being receptive to our evaluation and proactive in implementing our recommendations.

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 2026-010: Riverside County Law Offices of the Public Defender Audit



Office of Ben J. Benoit  
Riverside County Auditor-Controller

### Number of Findings & Recommendations

#### High Risk

**0** Findings  
• # Recommendations

#### Medium Risk

**2** Findings  
• 3 Recommendations

#### Low Risk

**1** Findings  
• 1 Recommendations

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

# Internal Audit Report

2026-010

Riverside County  
Law Offices of the Public Defender

April 14, 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



April 14, 2026

Steven Harmon  
Public Defender  
Riverside County Law Offices of the Public Defender  
4075 Main Street, Suite 100  
Riverside, CA 92501

Subject: **Internal Audit Report 2026-010: Riverside County Law Offices of the Public Defender Audit**

Dear Mr. Harmon

In accordance with Board of Supervisors Resolution 83-338, we audited the Riverside County Law Offices of the Public Defender to provide management and the Board of Supervisors with an independent assessment of internal controls over contract management, succession planning, and compliance with policies and procedures.

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 2026-010: Riverside County Law Offices of the Public Defender 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 2026-010: Riverside County Law Offices of the Public Defender Audit

## Table of Contents

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	Page
Executive Summary .....	4
 <b>Results:</b>	
Contract Management .....	6
Succession Planning .....	9
Compliance with Policies and Procedures .....	13
 <b>Appendix A: Finding Priority Level Classification</b> .....	 16



## Internal Audit Report 2026-010: Riverside County Law Offices of the Public Defender Audit

### Executive Summary

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#### Overview

Riverside County Law Offices of the Public Defender (Public Defender) provides legal representation to the indigent population within the County of Riverside in criminal, juvenile, or certain civil proceedings upon request or appointment of the court. The office consists of lawyers, investigators, paralegals, social workers, and clerical staff that represent approximately 85% of all criminal cases filed within the County of Riverside.

Public Defender has an adopted budget of \$71.8 million for FY 2025-26 and 300 adopted positions. *County of Riverside, Fiscal Year 2025-26 Adopted Budget Volume 1, 253.*

#### 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 contract management, succession planning, and compliance with policies and procedures. 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 September 8, 2025, through January 13, 2026, for operations from July 1, 2023, through January 8, 2026. Using a risk-based approach, our scope included the following:

- Contract Management
- Succession Planning
- Compliance with Policies and Procedures

#### AUDIT HIGHLIGHTS

- Invoices and related expenditures need to be linked to existing County contracts.
- Written procedures for critical administrative tasks should be developed.
- Policies and procedures need to be reviewed and updated to ensure alignment with operation practices and expectations.



## Internal Audit Report 2026-010: Riverside County Law Offices of the Public Defender Audit

### Audit Conclusion

Based on the results of our audit, we determined improvement opportunities for internal controls over compliance with policies and procedures, contract management, and succession planning that can help provide reasonable assurance that the department's objectives relating to these areas will be achieved. Specifically, the improvement opportunities are as follows: regular reviews and updates of policies and procedures, linking expenditures to existing county contracts, and developing detailed and formal internal procedures for critical administrative tasks.

Upon discussing the conditions related to compliance with policies and procedures and succession planning with management on January 5, 2026, Public Defender updated Policy 407, *Training for Investigators*, and developed a succession plan in an effort to improve the adequacy and effectiveness of their internal controls. We would like to extend our appreciation to the department for being receptive to our evaluation and proactive in implementing our recommendations.



## Internal Audit Report 2026-010: Riverside County Law Offices of the Public Defender Audit

### Contract Management

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#### Background

The Riverside County *Purchasing Policy Manual* (Revised 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." Additionally, "price reasonableness can be established through competition sufficient to ensure an adequate market test or supported by an appropriate 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 management is a key process in ensuring compliance with a contract established terms and conditions. This process is crucial in maintaining effective partnerships, ensuring quality services, and achieving optimal value from supplier relationships. Contract monitoring consists of understanding the terms and conditions and the scope of work. Departments can promote contract compliance through validation of satisfactory work performance, ensuring timely performance of contracted work, maintaining adequate documentation, and proper review and approval of invoices prior to payment to a contractor.

An integral component of effective contract management is the proper linkage of expenditures to executed County contracts. Establishing this connection helps ensure that payments are made in accordance with approved terms, conditions, and scopes of work, thereby supporting compliance with procurement requirements.

#### Objective

To verify the existence and adequacy of internal controls over the Public Defender's contract management.

#### Audit Methodology

To accomplish these objectives, we:

- Obtained an understanding of department Policy 608, *Contract Monitoring Policy*.
- Conducted interviews with key personnel to obtain an understanding of department processes and procedures over contract management.



## Internal Audit Report 2026-010: Riverside County Law Offices of the Public Defender Audit

- Obtained a list of all contracts during the audit review period from Riverside County financial system and the department.
- Obtained a listing of all Public Defender employees during the audit review period.
- Obtain a listing of all vouchers and linked contracts during the audit review period.
- Analyzed and compared employee addresses with vendors addresses for conflicts-of-interests.
- Reviewed vouchers for completeness, accuracy, contract compliance, and adequate supporting documentation.

### Finding 1: Linking Expenditures to Existing Contracts

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

Standard Practice Manual 1001, Internal Controls, states, “safeguarding of assets” and “ensuring accuracy, reliability, and timeliness of financial records and reports” are internal controls used to, “provide reasonable assurance regarding the achievement of objectives.”

Twenty-two out of the 26 (85%) sampled transactions were not linked to a county contract in the Riverside County financial system. This occurred because the respective purchase orders were not attached to the corresponding contracts. Linking expenditures to contracts is a control designed to ensure contract limitations are monitored, reduce the risk of expenditures exceeding the contract limit, and ensure that departments are within the contract’s terms and conditions. Additionally, linking expenditures to contracts enhances management’s ability to effectively monitor and negotiate future contract pricing.

### Recommendation 1.1

Ensure expenditures are linked to existing county contracts.

### Management’s Response

“**Concur.** The Law Offices of the Public Defender appreciate this finding. It is always our goal to produce a work product that adheres to County standards, and even though unintentional, this was an issue that needed to be resolved.”

**Actual/estimated Date of Corrective Action:** February 5, 2026

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<sup>1</sup> Please see Appendix A (page 16) for a description of the finding priority level classifications.



## Internal Audit Report 2026-010: Riverside County Law Offices of the Public Defender Audit

### Recommendation 1.2

Develop and implement desk procedures to ensure purchase orders are consistently linked to the appropriate county contracts prior to payment processing.

### Management's Response

**“Concur.** Once this oversight was brought to our attention, staff worked with Central Purchasing to manually go back to each transaction and attached the appropriate contract thus restoring compliance. Moving forward, staff, working with Central Purchasing, will ensure that a contract, when applicable, be attached to the corresponding transaction.”

**Actual/estimated Date of Corrective Action:** February 5, 2026



## Internal Audit Report 2026-010: Riverside County Law Offices of the Public Defender Audit

### Succession Planning

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#### Background

Succession planning is a strategic process crucial for ensuring the continuity of leadership within an organization. This process involves identifying and developing internal employees who have the potential to fill key leadership positions. Succession planning is not just about filling vacancies: it is about preparing the county for the future by maintaining a pipeline of capable leaders who can drive the organization forward. It helps maintain the leadership continuity, preserves institutional knowledge, and ensures a smooth transition of critical functions and services provided by key positions within the organization.

All 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 Office<sup>2</sup>, “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 guidance over succession planning, the focus of our audit was to ensure that Public Defender had adequate, documented policies and procedures in the event of management or personnel turnover. In addition to reviewing documented policies and procedures associated with these attributes, we also focused on how the department ensures knowledge is transferred among personnel so, in the event of turnover, the lapse in business continuity is minimized.

The Government Finance Officers Association’s *10 Steps to Succession Planning*<sup>3</sup> identifies ten essential steps for effective succession planning. These steps serve as guiding principles to help an organization retain key talent and ensure continuity in critical roles:

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<sup>2</sup> “Human Capital Management” U.S. Government Accountability Office. Accessed January 21, 2026. <https://www.gao.gov/human-capital-management>.

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



## Internal Audit Report 2026-010: Riverside County Law Offices of the Public Defender Audit

- Develop an integrated approach – Organizations that don't rely on a "just-in-time" approach have higher retention rates, better employee morale, and an environment that stimulates innovation and organizational change.
- Continually assess potential employee turnover – Making career planning discussions a part of a regular and ongoing performance review process helps in assessing potential turnover.
- Provide a formal, written succession plan – Without a formal plan, workforce and succession planning tends to be haphazard.
- Develop written policies and procedures to encourage knowledge transfer – Have written procedures that formalize the knowledge transfer, including a meeting with departing staff to document job responsibilities.
- Develop leadership skills as a key component – The organization benefits from developing a leadership pool for other positions.
- Encourage personal professional development activities – The organization will benefit over the long term by helping employees gain the skills they need to assume increased responsibilities.
- Design better recruitment and retention practices – Don't focus more on recruiting new employees than on orienting and developing existing employees. For example, pay should be competitive with the marketplace.
- Work out how collective bargaining agreements fit into the overall succession plan – Engage bargaining units for cross-training opportunities.
- Consider non-traditional hiring strategies – Options such as part-time work, job-sharing, volunteers, and flexible schedules and flexible-place arrangements help meet the needs of the organization and employees.
- Be prepared by addressing succession planning risks for essential positions – The COVID-19 pandemic has demonstrated that many finance positions in local government are essential. All organizations need to be prepared with succession plans for all positions, especially those serving critical functions, as a business continuity strategy.

### Objective

To verify the existence and adequacy of internal controls over the Public Defender's succession planning process.



## Internal Audit Report 2026-010: Riverside County Law Offices of the Public Defender Audit

### Audit Methodology

To accomplish these objectives, we:

- Conducted interviews with key personnel to obtain an understanding of department succession planning processes.
- Obtained and analyzed a listing of active and terminated Public Defender employees during the audit review period.
- Obtained and reviewed the “Difficult to Recruit” listing from Riverside County Human Resources website and identified critical positions.
- Requested a list of critical administrative tasks for the critical positions identified and assessed adequacy whether established processes

#### Finding 2: Procedures for Critical Administrative Tasks

Priority Level: 2<sup>4</sup>

The Government Finance Officers Association (GFOA) is a leading association of government professionals that provides the standard guidance to apply in government institutions. Currently, Riverside County does not have general guidelines for county departments, therefore, industry’s best practices from GFOA standards are referenced for consideration and suggestion. According to GFOA standard best practices, *Internal Control Environment*<sup>5</sup>, “Governments should commit to attracting and retaining competent employees” as part of establishing a strong internal control environment. This commitment includes practices such as:

- Supporting the development of succession planning.
- Thoroughly documenting the responsibilities of each position and appropriate processes for succession planning.

A key component of any effective succession plan is the establishment of detailed policies and procedures for tasks performed by personnel in complex roles. These documents provide the foundation for ensuring continuity by capturing essential knowledge, standardizing processes, and enabling successors to assume responsibilities effectively. While the department has established policies and procedures organized by functional area, these documents are primarily policy-level and do not consistently include detailed, task-specific procedures necessary to ensure continuity of critical administrative functions during staffing vacancies or transitions. In

<sup>4</sup> Please see Appendix A (page 16) for a description of the finding priority level classifications.

<sup>5</sup> Internal Control Environment. Government Finance Officers Association. (2022, September 1). <https://www.gfoa.org/materials/internal-control-environment>



## **Internal Audit Report 2026-010: Riverside County Law Offices of the Public Defender Audit**

addition, the department has noted that cross-training is used to help support coverage of critical tasks and positions.

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

On January 20, 2026, the Riverside County Public Defender's Office submitted a formal Succession Plan to ensure continuity of operations, preserve institutional knowledge, and provide orderly transitions for critical legal positions. The plan outlines leadership roles, vacancy procedures, knowledge transfer protocols, and development programs for key positions. In the follow-up audit, we will verify whether formal internal procedures for critical administrative tasks are developed and implemented.

### **Recommendation 2**

Develop and implement formal internal procedures for critical administrative tasks that outline task instructions, oversight responsibilities, and processes for reviewing, approving, and monitoring departmental activities.

### **Management's Response**

**"Concur.** We agree with the recommendation as per our submission."

**Actual/estimated Date of Corrective Action:** January 20, 2026



## Internal Audit Report 2026-010: Riverside County Law Offices of the Public Defender Audit

### Compliance with Policies and Procedures

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#### Background

Public Defender's mission is to provide the highest quality of legal representation to any indigent person unable to afford such representation in criminal, juvenile or certain civil proceedings upon the request of the client or appointment of the court. The department's objectives include competently and efficiently resolving cases in a timely manner, achieving favorable outcomes for clients, when possible, without proceeding to trial, and helping community members minimize the long-term consequences of criminal convictions.

To support the respective objectives, the Public Defender developed policies and procedures for the department and categorized them as follows:

Section I	Administrative
Section II	Personnel
Section III	Legal
Section IV	Investigations
Section V	Purchasing/Fiscal

Compliance with policies and procedures provides the foundation for effective governance, risk management, and internal controls. Policies define management expectations and define required standards of conduct, while procedures translate those expectations into clear operational steps that guide daily activities.

#### Objective

To verify the existence and adequacy of internal controls over the Public Defender's compliance with policies and procedures.

#### Audit Methodology

To accomplish these objectives, we:

- Obtained and reviewed Public Defender policies, including Policy 311, *Retaining Expert Witnesses*; Policy 332, *Case Assignment and File Management*; and Policy 423, *Training*.
- Conducted interviews with key personnel to obtain an understanding of department processes and procedures over compliance with policies and procedures.



## Internal Audit Report 2026-010: Riverside County Law Offices of the Public Defender Audit

- Evaluated and selected policies and procedures related to legal and investigations that were measurable and suitable for testing.
- Obtained organizational charts applicable to the audit period to determine employees responsible for, and governed by, the selected policies and procedures.
- Evaluated and selected a sample of vouchers to determine whether a Special Services Request Form had been completed with the appropriate approvals in accordance with Policy 501, Special Services Request Procedures, as identified by management as the applicable policy.
- Obtained and evaluated a listing of the court cases completed by the Public Defender during the audit review period for compliance with Policy 332, *Case Assignment and File Management*.
- Requested the investigator mandatory training plan.

### Finding 3: Training for Investigators

Priority Level: 3<sup>6</sup>

Standard Practice Manual 1001, *Internal Control*, states “Well-documented policies and procedures are established and maintained to promote employee understanding of job duties, provide day-to-day guidance to staff and help ensure continuity during employee absences or turnover.

Public Defender policy 423, *Investigations*, received by Internal Audits on September 25, 2025, stated the “Public Defender has instituted a mandatory training program for all investigators. The training program is important for several reasons. First, the program is an opportunity for investigators to continue their professional development. Second, the training provides the benefit of improving the quality, quantity, and breadth of the investigative services provided to the attorneys. Third, the program is an opportunity for investigators to exchange ideas, practices and experiences, with goals of both learning and fostering a sense of esprit de corps.”

At the time of the audit, the mandatory training program for investigators had not been implemented, as the program had not yet been developed. Without formal training in place, opportunities for structured professional development and standardized knowledge sharing were limited, which increases the risk of inconsistency in investigative services provided to attorneys.

On January 5, 2026, the Public Defender revised Policy 423 to remove the mandatory training requirement and make investigator training discretionary. This revision was made to align the policy language with current departmental practices while continuing to provide investigators

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<sup>6</sup> Please see Appendix A (page 16) for a description of the finding priority level classifications.



## **Internal Audit Report 2026-010: Riverside County Law Offices of the Public Defender Audit**

with opportunities for professional development and support improvements in the quality of investigative services provided to attorneys.

### **Recommendation 3**

Establish and implement a documented process to regularly review and update policies and procedures to ensure alignment with current operational practices and management objectives.

### **Management's Response**

**"Concur.** We agree with the need for an update of this policy as submitted."

**Actual/estimated Date of Corrective Action:** January 5, 2026



**Internal Audit Report 2026-010: Riverside County Law Offices of the Public Defender 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><b><u>Expected Implementation Date of Recommendation*</u></b> One to three months</p>	<p><b><u>Expected Implementation Date of Recommendation *</u></b> Three to six months</p>	<p><b><u>Expected Implementation Date of Recommendation *</u></b> Six to twelve months</p>

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