

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



ITEM: 2.7
(ID # 30488)

MEETING DATE:
Tuesday, June 02, 2026

FROM : AUDITOR CONTROLLER

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2026-007: Riverside County Probation Department Audit, [District: All]; [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2026-007: Riverside County Probation Department Audit

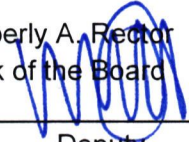
ACTION:Consent


Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 5/20/2026

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Medina, seconded by Supervisor Gutierrez 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: June 2, 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 Probation Department. This audit is conducted to provide management and the Board of Supervisors with an independent assessment of internal controls over access control management, institutional supervision, and grant management.

Based on the results of our audit, we determined that internal controls over grant management are functioning as designed to help Probation achieve its business process objectives. However, we have identified improvement opportunities for internal controls over access control management and institutional supervision that can help provide reasonable assurance that the department's objectives relating to these areas will be achieved. Specifically, badge and key access deactivation dates need to be tracked, physical security controls at one of the juvenile facilities need to be consistently maintained or enforced, duties for activating and terminating badge and key access need to be segregated, annual preventive maintenance for body scanners needs to be performed, and incident reports need to be submitted timely in accordance with state reporting requirements.

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

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 2026-007: Riverside County Probation Department Audit



Office of Ben J. Benoit
Riverside County Auditor-Controller

Number of Findings & Recommendations

High Risk

4

Findings

• 10 Recommendations

Medium Risk

1

Finding

• 2 Recommendations

Low Risk

0

Findings

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

Internal Audit Report

2026-007

Riverside County
Probation Department Audit

June 2, 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



June 2, 2026

Christopher Wright
Chief Probation Officer
Riverside County Probation Department
3960 Orange Street, Suite 600
Riverside, CA 92501

Subject: Internal Audit Report 2026-007: Riverside County Probation Department Audit

Dear Chief Wright:

In accordance with Board of Supervisors Resolution 83-338, we audited the Riverside County Probation Department to provide management and the Board of Supervisors with an independent assessment of internal controls over access control management, institutional supervision, and grant management.

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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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 conduct follow-up reviews to confirm that management has implemented corrective actions according to the timeframes assigned to each improvement area's priority level. The highest priority ranking will determine the schedule for verifying corrective actions across all identified areas in this report.

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

A handwritten signature in black ink that reads "Ben J. Benoit".

Ben J. Benoit
Riverside County Auditor-Controller

A handwritten signature in blue ink that reads "René Casillas".

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 Financial Officer
Michelle Paradise, Assistant County Executive Officer
Grand Jury



Internal Audit Report 2026-007: Riverside County Probation Department Audit

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Internal Audit Report 2026-007: Riverside County Probation Department Audit

Executive Summary

Overview

Riverside County Probation Department (Probation) is a multi-service criminal justice agency responsible for the supervision of adult and juvenile offenders and the operation of three juvenile detention and treatment facilities. Probation collaborates with other county agencies and community organizations to provide services to the courts and support public safety. Probation operations are organized into four divisions:

- **Field Services** – Responsible for the investigation and supervision of adult and juvenile clients throughout the county.
- **Institution Services** – Responsible for the operation of three juvenile detention facilities located in the Riverside, Southwest and Coachella Valley regions.
- **Administrative and Business Services** – Responsible for providing the infrastructure through which the department can achieve its mission.
- **Juvenile Court Placement** – Responsible for overseeing out-of-home placements for minors who are wards of the Juvenile Court.

Probation has an adopted budget of \$204.5 million for fiscal year 2025-26 and 984 adopted positions. *County of Riverside, Fiscal Year 2025-26 Adopted Budget Volume 1, 247.*

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 access control management, institutional supervision, and grant management. Internal controls are processes designed to

AUDIT HIGHLIGHTS

- Badge and key access deactivation dates need to be tracked.
- Physical security controls at one of the juvenile facilities need to be consistently maintained or enforced.
- Duties for activating and terminating badge and key access need to be segregated.
- Annual preventive maintenance for body scanners needs to be performed.
- Incident reports need to be submitted timely in accordance with state reporting requirements.



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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 February 10, 2026, for operations from July 1, 2023, through February 5, 2026.

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

- Access Control Management
- Institutional Supervision
- Grant Management

Audit Conclusion

Based on the results of our audit, we determined that internal controls over grant management are functioning as designed to help Probation achieve its business process objectives. However, we have identified improvement opportunities for internal controls over access control management and institutional supervision that can help provide reasonable assurance that the department's objectives relating to these areas will be achieved. Specifically, badge and key access deactivation dates need to be tracked, physical security controls at one of the juvenile facilities need to be consistently maintained or enforced, duties for activating and terminating badge and key access need to be segregated, annual preventive maintenance for body scanners needs to be performed, and incident reports need to be submitted timely in accordance with state reporting requirements.



Internal Audit Report 2026-007: Riverside County Probation Department Audit

Access Control Management

Background

Access control management is a core component of organizational security that involves establishing, maintaining, and enforcing policies and procedures to regulate access to systems, resources, and facilities. Effective access controls help safeguard sensitive information, maintain operational integrity, and reduce the risk of unauthorized access. This includes physical access controls designed to ensure only authorized personnel can enter restricted or secured areas.

Electronic access controls, such as access cards, are commonly used to regulate and monitor entry to facilities and designated areas. These controls support internal security objectives by limiting access based on assigned authorization levels and providing accountability through system-based access management. Reviewing the design and effectiveness of electronic access controls helps identify potential weaknesses and opportunities to strengthen overall security.

Access control management also includes the use of physical keys to secure certain restricted areas. Proper key management is essential to maintaining facility security and supporting the safety of personnel and occupants. Effective oversight of physical access mechanisms strengthens internal controls by ensuring access is granted in accordance with established policies, regulatory requirements, and recognized security best practices.

Objective

To verify the existence and adequacy of internal controls over Probation's access control management processes.

Audit Methodology

To accomplish these objectives, we:

- Obtained and reviewed relevant access control policies and procedures, including Riverside County Information Security Standard Revision 2.0, Probation's Policy 916, *Safety Equipment Control*, and Probation's Standard Operating Procedure, *Building Access Management*.
- Conducted interviews with key personnel to gain an understanding of the department's access control management processes and systems.
- Obtained organizational information and evaluated segregation of duties related to access authorization, issuance, monitoring, and deactivation.



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- Obtained and reviewed listings of active and separated employees, employee time-off records, and user access listings for badge and key systems.
- Obtained and reviewed listings of active, deactivated, and temporary access cards, as well as assigned, returned, lost, or stolen badges and keys.
- Verified whether badge and key access was properly authorized, documented, tracked, and deactivated timely upon employee separation.
- Verified whether employees' access rights were consistent with their job responsibilities and did not exceed business need.
- Verified whether keys were returned or resecured in accordance with established procedures upon reassignment or separation.
- Verified whether controls over temporary, lost, or stolen badges were properly documented, approved, and deactivated in a timely manner.
- Reviewed access activity and exception reports to determine whether unusual or after-hours activity was monitored and whether appropriate corrective actions were taken.
- Performed walkthroughs to assess whether access points, key cabinets, and related physical and environmental controls were secure, properly maintained, and adequately safeguarded.

Finding 1: Badge and Key Access System Limitations

Priority Level: 1¹

County of Riverside Information Security Standard Revision 2.0, Section 4.3.3, *Content of Audit Records*, states, "IT Administrators shall ensure that the system generates audit records containing information that establishes what type of event occurred, when the event occurred, where the event occurred, the source of the event, the outcome of the event, and the identity of any individuals or subjects associated with the event." Additionally, County of Riverside Information Security Standard Revision 2.0, Section 4.13.6, *Monitoring Physical Access*, states, "Facility Administrators shall: monitor physical access to the facility where the system resides to detect and respond to physical security incidents; review physical access logs on an annual or as-needed basis and upon occurrence of break-ins or trespassing; and coordinate results of reviews and investigations with the organizational incident response capability."

¹ Please see Appendix A (page 20) for a description of the finding priority level classifications.



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The department's current badge and key access systems within juvenile facilities do not record or retain deactivation dates, and there is no supplementary process in place to monitor or document access deactivations. Because access cards are reused, historical records of prior assignments and deactivations are not maintained. In the absence of such records, it is not possible to confirm whether badge and key access has been deactivated in a timely manner following employee separation. This limits the ability to demonstrate prompt removal of access and can impact accountability and traceability in the event of a security incident or investigation. Without documented deactivation information, there is an increased risk of unauthorized access to restricted areas, and response to incidents may be less effective. Establishing a consistent process for documenting and tracking badge and key activations and deactivations would enhance internal controls and support the protection of County assets, personnel, and facilities.

Recommendation 1.1

Develop a process to track access card deactivations for systems that do not support the reporting of deactivation dates.

Management's Response

"Concur. Effective immediately, the department has changed its practice to no longer reuse access cards within juvenile facilities. The juvenile facilities have revised its processes to track all access cards transactions including activation date, access changes, deactivation date, destruction date, and comments. The department continues to utilize RCIT Service Now as the current badge and key access system for all field services locations."

Actual/estimated Date of Corrective Action: April 15, 2026

Recommendation 1.2

Develop desk procedures that include a process to track access card deactivation dates for systems that do not support the reporting of deactivation dates.

Management's Response

"Concur. A juvenile facilities staff has been tasked with developing desk procedures for staff to use to activate, modify, and deactivate access cards at each juvenile facility."

Actual/estimated Date of Corrective Action: May 1, 2026



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Finding 2: Physical Security Controls

Priority Level: 1²

Standard Practice Manual 1001, *Internal Control*, states that, to maintain an effective system of internal control, “equipment, inventories, cash, and other property are secured physically, counted periodically and compared with control records.” Additionally, County of Riverside Information Security Standard Revision 2.0, Section 4.13.3, *Physical Access Control*, states, “Facility Administrators and Information Custodians shall: [control] ingress and egress to the facility using physical access control systems or devices; provide safeguards to control access to areas within the facility designated as publicly accessible.”

Review of physical security controls at one of the department’s three juvenile facilities identified areas where improvements can be made. Specifically, enhancements can be made to surveillance coverage, perimeter security, facility lighting, door key control practices, and access control mechanisms. Current juvenile facility procedures do not comprehensively address secure door key usage and physical security assessments of surveillance coverage and facility lighting. These conditions increase the risk of undetected vulnerabilities and unauthorized access. Establishing and consistently maintaining physical security controls strengthens deterrence, enhances incident response, and supports a more secure facility environment.

Recommendation 2.1

Update procedures for conducting physical security assessments at the affected juvenile facility to include an evaluation of surveillance coverage and facility lighting.

Management’s Response

“**Concur.** The department has a security review policy (policy 912) and includes an annual security review form that is used to review and evaluate all internal and external security. This includes key control, equipment and training. The form will be modified to include semi-annual surveillance coverage and facility lighting.”

Actual/estimated Date of Corrective Action: June 30, 2026

Recommendation 2.2

Conduct a comprehensive assessment of physical security controls, including surveillance coverage and facility lighting, and take corrective action to address identified gaps.

² Please see Appendix A (page 20) for a description of the finding priority level classifications.



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Management's Response

“Concur. Many of the listed deficiencies have already been identified by juvenile facilities managers during past physical security assessments and corrections are in progress. The department is working on amending our current contract for preventative maintenance services for all cameras, locks, and other security systems.”

Actual/estimated Date of Corrective Action: June 30, 2026

Recommendation 2.3

Establish a centralized, documented process to track, prioritize, and resolve physical security deficiencies to ensure issues are addressed in a timely manner.

Management's Response

“Concur. The department has a system in place when areas of concern are identified. Two of our three juvenile facilities utilize County Facilities Management Service Now system for all maintenance-related requests. The third juvenile facility has in-house Probation maintenance staff and utilizes a tracking system to document and prioritize security tasks.”

Actual/estimated Date of Corrective Action: June 30, 2026

Recommendation 2.4

Establish and enforce formal procedures for secure door key control practices, including communicating requirements to staff.

Management's Response

“Concur. Staff was in violation of the key control policy and this has been addressed and corrected with staff. This item will also be covered in the next facility all staff meeting.”

Actual/estimated Date of Corrective Action: January 15, 2026

Auditor's Comment

In the follow-up audit, we will verify whether the department is adhering to their procedures over secure door key control practices. We will also assess whether management has communicated the policy requirements and corrective actions to all relevant staff.



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Finding 3: Segregation of Duties over Access Management

Priority Level: 1³

Standard Practice Manual 1001, *Internal Control*, states that, to maintain an effective system of internal control, “duties are divided or segregated so that no one person has complete control over a key function or activity.” Probation’s standard operating procedure, *Building Access Management*, was developed for the purpose of: “To establish standardized processes for granting, modifying, and revoking physical access to the building and secure areas, ensuring facility security and personnel safety.”

Executive Assistants at each juvenile facility are responsible for activating and terminating badge and key access. Although pre-approval forms are utilized, access changes are not subject to system-based approvals, secondary review, or independent oversight. As a result, a single individual can both initiate and implement access changes, increasing the risk of unauthorized or inappropriate access. Probation’s standard operating procedure, *Building Access Management*, has been established at one of the department’s three juvenile facilities but has not been implemented at the remaining two facilities. The absence of documented procedures, system-based controls, and independent review increases the risk of unauthorized access, including the potential creation of fictitious or inappropriate badge and key privileges. Limited oversight also reduces accountability and transparency, diminishing the department’s ability to detect and respond to misuse or security incidents in a timely manner.

Reliance on surveillance cameras as primarily detective controls, rather than preventive mechanisms, may delay identification of unauthorized access and elevate operational, compliance, and safety risks. Formalizing standard operating procedures for granting, modifying, and revoking physical access, and implementing system-based approvals and audit trails, would strengthen segregation of duties, enhance accountability, and improve the department’s ability to prevent, detect, and respond to security incidents.

Recommendation 3.1

Update and formalize standard operating procedures to clearly define processes and responsibilities for granting, modifying, and revoking physical badge and key access to all juvenile facilities.

Management’s Response

“**Concur.** The existing Building Access Management Standard Operating Procedure (SOP) is being revised to clearly define and address the physical badge and key access processes within juvenile facilities. The newly updated SOP will be implemented across all juvenile facilities. All juvenile

³ Please see Appendix A (page 20) for a description of the finding priority level classifications.



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facility managers have independent access to the key access system and will now be required to complete monthly compliance reviews.”

Actual/estimated Date of Corrective Action: May 1, 2026

Recommendation 3.2

Develop and implement a documented process requiring independent management review and approval of all access changes and ensure access activity is documented and retained to support accountability and monitoring.

Management’s Response

“**Concur.** The existing Building Access Management SOP is being revised to ensure facility managers review and approve all access system activity.”

Actual/estimated Date of Corrective Action: May 1, 2026



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Institutional Supervision

Background

Institutional supervision within California's juvenile justice system is governed by state statutes and regulatory standards, including Title 15 of the California Code of Regulations, and oversight requirements established by the Board of State and Community Corrections (BSCC). These standards are intended to ensure the safe, secure, and humane custody of youth while promoting rehabilitation, education, and treatment. Counties are responsible for operating juvenile facilities in compliance with Title 15 requirements related to facility operations, staffing, youth supervision, health and safety, education, behavioral health services, and program delivery.

Probation operates three juvenile detention facilities: Alan M. Crogan Youth Treatment and Education Center, serving the Riverside region; Southwest Juvenile Hall, serving the Southwest region; and Indio Juvenile Hall, serving the Coachella Valley region. These facilities primarily house youth pending court proceedings or placement determinations and provide court-ordered residential treatment and rehabilitative services. In response to the implementation of Senate Bill 823 (SB 823), the department also operates secure treatment programming designed to provide long-term care and rehabilitation for eligible youth. Services include structured case assessment and planning conducted by multidisciplinary teams, academic and vocational education, recreational and wellness programming, faith-based services, medical care, behavioral health treatment, and credible messenger initiatives to support youth engagement and positive outcomes.

Objective

To verify the existence and adequacy of internal controls over Probation's institutional supervision processes.

Audit Methodology

To accomplish these objectives, we:

- Obtained and reviewed relevant Probation policies governing institutional supervision, including Policy 906, *Staffing*, Policy 931, *Safety Checks*, and Policy 957, *Reporting of Incidents and Other Information*.
- Reviewed Title 15 regulatory requirements and BSCC inspection reports to understand applicable standards and evaluate whether prior compliance findings were addressed and documented.



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- Conducted interviews with key personnel to gain an understanding of the department's institutional supervision processes and systems.
- Obtained staffing schedules, actual staffing records, and youth census data to verify compliance with required staffing ratios and supervision standards.
- Obtained and reviewed listings of missed and late safety checks to determine whether exceptions were documented, reviewed by supervision, and addressed in accordance with established procedures.
- Obtained and reviewed incident reports to verify accurate completion, supervisory review, and processing in accordance with policy, and analyzed incident data for trends and recurring operational or safety risks.
- Obtained and reviewed youth grievance records to determine whether grievances were properly documented, reviewed, and resolved in accordance with established procedures and regulatory requirements.
- Performed walkthroughs and observations to assess the adequacy of physical and surveillance controls, including access restrictions, camera coverage, lighting, perimeter security, and timely correction of identified deficiencies.
- Verified whether contraband detection procedures and control measures were implemented in accordance with established policies.
- Reviewed youth classification, placement, and supervision decisions to determine compliance with established criteria and regulatory standards.
- Verified whether required medical and mental health checks were conducted and documented in accordance with applicable requirements.
- Verified whether staff maintained required certifications and training credentials and whether certification expirations were monitored and renewed timely.

Finding 4: Body Scanner Maintenance

Priority Level: 1⁴

Per the service agreement between the County of Riverside and the department's body scanner vendor, the agreement "shall be effective upon signature of this Agreement by both parties and

⁴ Please see Appendix A (page 20) for a description of the finding priority level classifications.



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continues in effect through the end of the equipment warranty 5-year period from date of equipment installation.” Additionally, the *Warranty and Support* section of the agreement states, “Seller will provide Initial Warranty and Support beginning on the installation date and expiring at the date provided on the applicable order or signed quote... Initial Warranty and Support includes: (i) installation, (ii) initial operator training, (iii) 24-7 technical phone support, (iv) on-site repair during normal working hours; (v) replacement parts; (vi) labor expense; (vii) travel expenses and (viii) annual preventative maintenance inspection including radiation survey.”

Body scanners installed at all three juvenile hall facilities in May 2023 are eligible for annual preventative maintenance inspections under the vendor warranty agreement. As of January 2026, no preventative maintenance inspections had been completed since installation. Although annual inspections are not mandated by the vendor agreement, these services are included under the existing warranty. The absence of completed inspections appears to be related to limited oversight and monitoring of warranty support services, resulting in preventative maintenance not being scheduled or tracked.

Deferring maintenance may increase the risk of equipment malfunction, reduced performance, or unplanned downtime. Conducting routine inspections, calibration, and radiation surveys ensures that body scanners consistently operate in compliance with manufacturer specifications and safety standards. Furthermore, not utilizing warranty-included services lessens the value of the agreement and restricts proactive maintenance of critical security equipment. In the event of equipment failure or a contraband-related incident, the absence of documented preventative maintenance may pose operational and liability challenges and limit the department’s ability to demonstrate effective management of security assets.

Recommendation 4.1

Schedule and complete annual preventative maintenance inspections, including radiation surveys, for all body scanners to fully utilize warranty support services included in the vendor agreement.

Management’s Response

“**Concur.** Preventative maintenance and radiation surveys were scheduled and completed in mid-February with Tek84 for all three juvenile facility body scanners.”

Actual/estimated Date of Corrective Action: February 20, 2026



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Auditor's Comment

In the follow-up audit, we will verify whether the department has scheduled and completed annual preventative maintenance inspections and radiation surveys for all body scanners.

Recommendation 4.2

Establish and maintain a centralized process or tracking mechanism to monitor warranty coverage periods, preventative maintenance inspections, radiation surveys, and service completion documentation for all body scanners.

Management's Response

"Concur. Recurring calendar reminders have been created and sent out to all juvenile facility managers for February 1, 2027, 2028, 2029, and 2030 to schedule and complete PM service and radiation surveys. All received reports will be stored locally at the facility and also sent to the IS Chief Deputies for centralized electronic storage."

Actual/estimated Date of Corrective Action: March 24, 2026

Auditor's Comment

In the follow-up audit, we will verify whether the department has implemented the corrective actions described in management's response above for body scanner preventative maintenance and radiation survey activities.

Finding 5: Incident Report Timeliness

Priority Level: 2⁵

Probation's Policy 957, *Reporting of Incidents and Other Information*, states, "Staff shall document incidents, and other pertinent information, submitting reports in a timely manner... Staff shall complete an incident report immediately after the incident and shall submit it to the duty officer (DO)/supervising probation officer (SPO) for review prior to the end of their shift, unless additional time is necessary and authorized by the facility manager(s) or designee." Additionally, Probation's Policy 931, *Safety Checks*, states, "If a safety check is missed, beyond the 15-minute limit, the responsible staff shall... complete an incident report in the Client Management System (CMS) indicating why the safety check was missed."

Based on our testing, incident reports were not consistently submitted within the timeframe required by Policy 957. Of the 30 general incident reports randomly selected for testing, 14 (47%)

⁵ Please see Appendix A (page 20) for a description of the finding priority level classifications.



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were not submitted timely. Additionally, of the 40 incident reports related to missed safety checks that were randomly selected for testing, 22 (55%) were not submitted timely. The department indicated that system limitations restrict edits once an incident report is formally submitted for supervisory review. As a result, staff may delay initiating the formal submission workflow while awaiting informal supervisory feedback, which can contribute to reports not being submitted within the required timeframe. Because the system only records timestamps for formal actions, informal drafts and reviews cannot be independently verified. Delays in submitting incident reports may hinder timely supervisory review, affect the completeness and reliability of incident documentation, and reduce the department's ability to demonstrate compliance with internal policy and applicable Title 15 reporting requirements.

Recommendation 5.1

Update procedures to ensure timely submission of incident reports, including establishing a documented method to record and retain the date and time incidents are identified or drafted when system limitations delay formal submission.

Management's Response

"Concur. An update of the department's client management system capabilities will assist with the timely submission of incident reports."

Actual/Estimated Date of Corrective Action: June 30, 2026

Recommendation 5.2

Develop and communicate clear operational guidance for staff and supervisors regarding incident report submission timelines, supervisory review expectations, and follow-up practices consistent with existing policy requirements.

Management's Response

"Concur. The department will be providing updated guidance to supervisors and staff regarding timely review and submission of incident reporting."

Actual/Estimated Date of Corrective Action: June 1, 2026



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Grant Management

Background

During the audit review period, Probation administered multiple state-funded grant programs with total award amounts of approximately \$4.3 million. These funds supported a range of youth-focused initiatives and department-wide service programs, including workforce development activities, less restrictive placement services, and mobile probation service delivery. The programs are intended to expand community-based supervision resources, enhance service delivery capacity, and support rehabilitative and operational objectives.

Effective grant management is essential to ensure compliance with the terms and conditions of awarded grants. It requires oversight of project scope, budget limitations, performance requirements, and reporting obligations. Strong grant management practices include timely execution of grant activities, monitoring project performance, maintaining adequate supporting documentation, and reviewing financial disbursements for allowability and accuracy. Adherence to these practices help ensure compliance with funding requirements, promotes responsible stewardship of public funds, and supports the achievement of grant objectives.

Objective

To verify the existence and adequacy of internal controls over Probation's grant management processes.

Audit Methodology

To accomplish these objectives, we:

- Obtained and reviewed Probation's internal procedure, *Grants Management*, to understand documented processes for grant application, administration, monitoring, reporting, and closeout activities.
- Conducted interviews with key personnel to gain an understanding of the department's grant management processes and systems.
- Verified whether there was adequate segregation of duties in place relating to the departments' grant management processes.



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- Obtained a listing of active and inactive grants during the audit review period and judgmentally selected a sample of grants for detailed testing, including review of executed grant agreements.
- Obtained listings of expenditures claimed under selected grants and selected a random sample of transactions to assess allowability, accuracy, supporting documentation, proper approval, reconciliation, and compliance with grant requirements.
- Reviewed monitoring and oversight controls, including cost allocation methodologies, spending oversight, variance analysis, reconciliation processes, approval authorities, and adherence to grant expenditure and timing requirements.
- Reviewed required grant reports and reimbursement submissions to verify timeliness, accuracy, supervisory review, and approval.
- Verified compliance with additional grant provisions, including contractor eligibility, required training or certifications, and applicable conduct and conflict-of-interest requirements.
- Reviewed grant records to determine whether subrecipients were utilized during the audit period.

Finding: None Noted

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