

**Internal Audit Report 2017-317:**

**Riverside County Clerk of the Board,  
Follow-Up Audit**

**Report Date: January 24, 2017**



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January 24, 2017

Kecia Harper-Ihem  
Clerk of the Board  
4080 Lemon Street, 1<sup>st</sup> Floor  
Riverside, CA 92501

**Subject: Internal Audit Report 2017-317: Riverside County Clerk of the Board, Follow-up Audit**

Dear Ms. Harper-Ihem:

We have completed the follow-up audit of the Riverside County Clerk of the Board. Our audit was limited to reviewing actions taken as of October 13, 2016, to help correct the finding noted in our original audit report 2014-011 dated September 10, 2014.

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 reasonable assurance that our objective, as described in the preceding paragraph, is achieved. Additionally, the standards require that we conduct the audit to provide sufficient, reliable, and relevant evidence to achieve the audit objectives. We believe the audit provides a reasonable basis for our conclusion.

The original audit report contained one recommendation, which required implementation to help correct the reported finding. Based on the results of our audit, we found that the recommendation was partially implemented.

Details of the finding identified in the original audit and the status of the implementation of the respective recommendation is provided in the body of this report. For an in-depth understanding of the original audit, please refer to Internal Audit Report 2014-011 at [www.auditorcontroller.org/Divisions/InternalAudit/InternalAuditReports](http://www.auditorcontroller.org/Divisions/InternalAudit/InternalAuditReports).

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We appreciate the cooperation and assistance provided by the staff of the Riverside County Clerk of the Board during this follow-up audit. Their assistance contributed significantly to the successful completion of the audit.

Paul Angulo, CPA, MA  
Riverside County Auditor-Controller



By: René Casillas, CPA, CRMA  
Interim Chief Internal Auditor

cc: Board of Supervisors  
Executive Office  
Grand Jury

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## **Assessment Appeals Board**

### **Finding 1: Incomplete Training Files**

The Clerk of the Board did not maintain complete Assessment Appeal Board (AAB) members training files. Two of the 16 AAB members training files did not contain a certificate of completion from the State Board of Equalization. This occurred because the Clerk of the Board did not ensure the integrity of the files upon transfer from one individual to another.

Per the Board of Equalization Assessment Appeals Manual, the Clerk of the Board is responsible for "...monitoring training for assessment appeals board members." Section 1624.02 of the Revenue and Taxation Code requires that every person newly selected for membership on or newly appointed to be a member of, an assessment appeals board shall successfully complete a course of training conducted by either the State Board of Equalization or by the county at county option. Section 1624.01 of the Revenue and Taxation Code, states that failure to complete the training constitutes resignation by operation of law. By ensuring the training has been completed and retaining documentation of that training, the County may avoid challenges to Assessment Appeals Board rulings on the basis of due process.

### **Recommendation 1:**

Management should actively monitor the AAB members to ensure that they have all completed the required training and ensure that adequate records are maintained.

### **Current Status 1: Partially Implemented**

Since our last audit, the Clerk of the Board has acquired three new AAB members. We verified that complete training records were maintained for each of these new members. Additionally, we followed up on the two members in our prior audit who did not have a certificate of completion from the State Board of Equalization in their file. Only one member of the two continues to be part of the Assessment Appeals Board and this member did not have a certificate of completion in file.