

Internal Audit Report 2017-318

**Riverside County Registrar of Voters,
Follow-up Audit**

Report Date: December 30, 2016



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December 30, 2016

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2724 Gateway Drive
Riverside, CA 92507

Subject: Internal Audit Report 2017-318: Riverside County Registrar of Voters, Follow Up Audit

Dear Ms. Spencer:

We have completed a follow-up audit of Riverside County Registrar of Voters. Our audit was limited to reviewing actions taken as of December 6, 2016, to correct the findings noted in our original audit report 2014-012 dated July 31, 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 two recommendations, all of which required implementation to help correct the reported findings. Based on the results of our audit, we found that of the two recommendations:

- One recommendation was fully implemented.
- One recommendation was not implemented.

Details of the findings in the original audit and the status of the implementation of respective recommendations are provided in this report. For an in-depth understanding of the original audit, please refer to Internal Audit Report 2014-012 at www.auditorcontroller.org/Divisions/InternalAudit/InternalAuditReports.

Internal Audit Report 2017-3018: Riverside County Registrar of Voters, Follow-up Audit

We appreciate the cooperation and assistance provided by the staff of the Riverside County Registrar of Voters 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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Revenues

Finding 1: Timely Billing for Services

The Registrar of Voters bills for election services an average of 122 days after the close of elections. Our review of billings for the Presidential Primary and the Presidential General elections conducted during June 5, 2012, and November 6, 2012, disclosed that billing occurred from 115 days to 251 days after the elections. The Registrar of Voters delays billing until all outstanding expenses incurred for each jurisdiction are received from vendors. Delays in billing for services provided results in lost interest on funds that would otherwise be available.

Recommendation 1:

The Registrar bill for services on a monthly basis and communicate the changes to its customers.

Current Status 1: Not Implemented

Records Management

Finding 2: Departmental Records Retention Schedule

The Registrar of Voters did not follow the General Records Retention Schedule or have an approved Department Records Retention Schedule for the period audited. The Registrar of Voters followed their policy and procedures manual and did not think they needed to comply with Board of Supervisors Policy A-43, *County Records Management and Archives Policy*. The Registrar of Voters has initiated the process of developing a Department Records Retention Schedule.

Recommendation 2:

The Registrar of Voters complete the Department Records Retention Schedule and submit to the Board of Supervisors for approval.

Current Status 2: Fully Implemented

We confirmed the Registrar of Voters developed a department records retention schedule which was filed with the Board of Supervisors on September 30, 2015, as agenda item 3-6.