

Internal Audit Report 2018-004

Riverside County Probation Department

Report Date: April 23, 2018



**Office of Paul Angulo, CPA, MA
Riverside County Auditor-Controller
4080 Lemon Street, 11th Floor
Riverside, CA 92509
(951) 955-3800**

www.auditorcontroller.org



**COUNTY OF RIVERSIDE
OFFICE OF THE
AUDITOR-CONTROLLER**

County Administrative Center
4080 Lemon Street, 11th Floor
P.O. Box 1326
Riverside, CA 92502-1326
(951) 955-3800
Fax (951) 955-3802



Paul Angulo, CPA, MA
Riverside County Auditor-Controller

Frankie Ezzat, MPA
Assistant Auditor-Controller

April 23, 2018

Mark Hake
Chief Probation Officer
Riverside County Probation Department
3960 Orange Street, Suite 600
Riverside, CA 92501

Subject: Internal Audit Report 2018-004: Riverside County Probation Department Audit

Dear Mr. Hake:

We have completed an audit of Riverside County Probation Department to provide management and the Board of Supervisors with an independent assessment of internal controls over the asset management, grant management, and training requirements.

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.

Based upon the results of our audit, we determined Riverside County Probation Department internal controls over asset management, grant management, and training requirements provide reasonable assurance that its objectives relating to these areas will be achieved. Reasonable assurance recognizes internal controls have inherent limitations, including cost, mistakes, and intentional efforts to bypass internal controls.

Internal Audit Report 2018-004: Riverside County Probation Department Audit

We thank the Riverside County Probation Department management and staff for their cooperation. Their assistance contributed significantly to the successful completion of this 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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Executive Summary

Riverside County Probation Department (Probation) is a county agency that serves law enforcement, public and private social services agencies, mental health, schools and other county departments to provide services to juveniles. With an annual budget of \$139.6 million in FY 17/18, Probation staffs 1,135 authorized positions in administrative and business services, institution services and field services.

Audit Objective

Our objective is provide management and the Board of Supervisors with an independent assessment of internal controls over the asset management, grant management, and training requirements.

Audit Scope and Methodology

We conducted the audit from July 18, 2017, through March 23, 2018, for operations from July 1, 2015, through November 25, 2017. Following a risk based approach, our scope initially included the following:

- Asset Management
- Grant Management
- Training Requirements
- Transportation for Juveniles

Through inquiry, observations, and examination of relevant documentation, we reduced our scope to compliance with training requirements and internal controls over asset management and grant management.

Audit Conclusion

Based upon the results of our audit, we determined Riverside County Probation Department internal controls over asset management, grant management, and training requirements provide reasonable assurance that its objectives relating to these areas will be achieved. Reasonable assurance recognizes internal controls have inherent limitations, including cost, mistakes, and intentional efforts to bypass internal controls.