

Internal Audit Report 2018-011

**Riverside County
Department of Public Social Services
Registered Sex Offender Audit**

Report Date: August 14, 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

August 14, 2018

Susan von Zabern, Director
Riverside County Department of Public Social Services
4060 County Circle Drive
Riverside, CA 92503

Subject: Internal Audit Report 2018-011: Riverside County Department of Public Social Services, Registered Sex Offender Audit

Dear Ms. von Zabern:

In accordance with Board of Supervisors Resolution 83-338, we completed an audit of the Riverside County Department of Public Social Services to provide management and the Board of Supervisors with an independent assessment of internal controls over registered sex offender background checks process.

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 Department of Public Social Services internal controls over the background check processes 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 2018-011: Riverside County Department of Public Social Services,
Registered Sex Offender Audit**

We thank the Riverside County Department of Public Social Services 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
Chief Internal Auditor

cc: Board of Supervisors
Executive Office
Grand Jury

Table of Contents

	Page
Executive Summary	4

Executive Summary

Overview

When sexual violence occurs in the workplace, the effects may include one or more of the following: a decrease in job performance, increase in absenteeism, increase in employee turnover and the potential loss of funds due to lawsuits. Since instances of sexual violence does not only occur employee to employee within the organization, but may also be directed at the people the organization is meant to serve. The loss of reputation and public trust can be costly and difficult to overcome.

According to a study performed by the University Of Iowa College Of Public Health, the cost of sexual violence in 2009 had an estimated cost of \$5.8 billion total. This same study concluded that the cost alone, attributed to the loss of work, was estimated to be \$132.9 million of the total.¹ Further, in a 1994 study, the cost for sexual harassment for a two year period was \$327 million in the federal government which includes job turnover, sick leave, harassment and productivity losses.² Given these statistics, the potential financial liability can affect the operations of any organization.

California Megan's Law, enacted in 1996, mandates the California Department of Justice inform the public about registered sex offenders. Local law enforcement agencies are authorized to report to the public any registrants posing a threat to its safety. The impact of this law prompted all states in the U.S. to have some form of Megan's Law. Additionally, the Dru Sjodin National Sex Offender Public website provides the locations of registered sex offenders in each state.³ This website was created as a result of the enactment of law H.R. 4772, the Adam Walsh Child Protection and Safety Act of 2006.

The Riverside County Auditor-Controller believes the work environment plays a fundamental role in well-being and safety of its employees and for the people it serves. Since Riverside County employees are placed in a position of trust to deliver services to some of the most vulnerable citizens, elderly and dependent adults and children, Riverside County must always exercise due diligence when hiring employees. Our objective is to ensure Riverside County is conducting thorough registered sex offender background checks for all internal and external candidates for employment. Departments were selected based on the demographics served. The following departments were included in the scope of our audit:

¹ Yang, J., Zhang, N., Miller, T. R., & LeHew, B. (2012). University of Iowa, *Costs of sexual violence in Iowa* (2009), Accessed May 21, 2018, <https://www.public-health.uiowa.edu/iprc/wp-content/uploads/2016/03/Cost-Sexual-Violence-Iowa-FINAL-1.pdf>

² U.S. Merit Systems Protection Board. (1995). U.S. Merit Systems Protection Board, *Sexual Harassment in the federal workplace: Trends, progress, continuing challenges*. Accessed May 21, 2018, <https://www.mspb.gov/MSPBSEARCH/viewdocs.aspx?>

³ Retrieved from <https://www.nspw.gov/en-US/Home/DruSjodin>

**Internal Audit Report 2018-011: Riverside County Department of Public Social Services,
Registered Sex Offender Audit**

- Riverside County Department of Public Social Services
- Riverside University Health System, Behavioral Health
- Riverside University Health System, Medical Center
- Riverside University Health System, Public Health

In summary, we audited these departments out of concern for public safety, employee safety and possible cost to the county because these employees come into contact with patients. This report only includes the results for Riverside County Department of Public Social Services.

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 background checks processes, specifically as it relates to registered sex offenders. Internal controls are processes designed to provide management reasonable assurance of achieving efficiency of operations, compliance with laws and regulations, and reliability of financial information.

Audit Scope and Methodology

We conducted the audit from October 6, 2017, through March 26, 2018, for operations from July 1, 2015, through February 6, 2018. Our audit was focused on four Riverside County Departments which included: Department of Public Social Services, Riverside University Health System Behavioral Health, Medical Center, and Public Health. We tested a total of 8,050 current employees from these four departments by entering each name in the registered sex offender websites from the State of California and the National Registry. Two county employee names with matching dates of birth of registered sex offenders were identified under the Riverside University Health System. None were located in DPSS. Note: We contacted the agencies as well the states posting the names in the registries in an effort to confirm the identities of the individuals. Additionally, we contacted Riverside County District Attorney's Office to verify the names. Due to legal restraints, we were not able to confirm the identities of these individuals through the measures available.

Details of our findings can be found in body of the audit report addressed to the Riverside University Health System.

Audit Conclusion

Based upon the results of our audit, we determined Riverside County Department of Public Social Services internal controls over the background check processes 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.