

**Internal Audit Report 2018-012**

**Riverside County  
Law Offices of the Public Defender  
Audit**

**Report Date: December 26, 2018**



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**COUNTY OF RIVERSIDE**  
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Paul Angulo, CPA, MA  
Riverside County Auditor-Controller

December 26, 2018

Steven L. Harmon  
Public Defender  
Riverside County Law Offices of the Public Defender  
4200 Orange St  
Riverside, CA 92501

Subject: **Internal Audit Report 2018-012: Riverside County Law Offices of the Public Defender Audit**

Dear Mr. Harmon:

In accordance with Board of Supervisors Resolution 83-338, we completed an audit of the Riverside County Law Offices of the Public Defender to provide management and the Board of Supervisors with an independent assessment of internal controls over accounting for state revenue, caseload management, and safeguarding of physical files.

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 risk assessment and limited audit procedures, we did not identify any reportable issues with the Riverside County Law Offices of the Public Defender's internal controls over accounting for state revenue, caseload management, and safeguarding of physical files. We believe the documentation obtained provides a reasonable basis for our conclusion based on our audit objectives.

**Internal Audit Report 2018-012: Riverside County Law Offices of the Public Defender Audit**

We thank Riverside County Law Offices of the Public Defender's management and staff for their cooperation.

Paul Angulo, CPA, MA  
Riverside County Auditor-Controller



By: René Casillas, CPA, CRMA  
Chief Internal Auditor

cc: Board of Supervisors  
George Johnson, County Executive Officer  
Grand Jury

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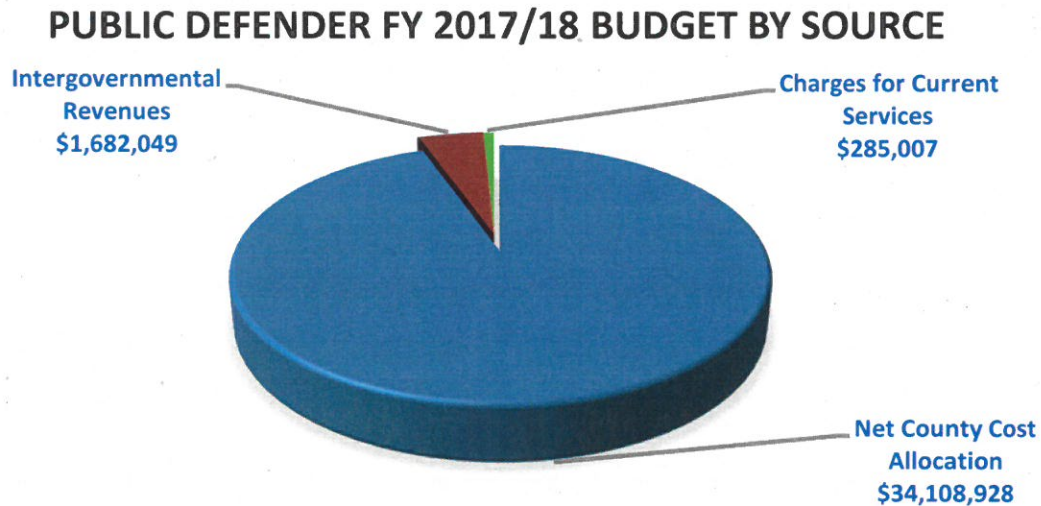
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## Executive Summary

### Overview

The Law Offices of the Public Defender (Public Defender) provides legal representation to any person unable to afford such representation in criminal, juvenile, or certain civil proceedings, upon the request of the client or the appointment of the courts. The Public Defender has an annual adopted budget of over \$40.8 million for FY 17/18 and has 251 authorized positions to carry out its 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 accounting for state revenue, caseload management, and safeguarding of physical files. 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

Following a risk based approach, our scope included the following areas of operation:

- Accounting for state revenue
- Caseload management
- Safeguarding of physical files

Through inquiry, observations, and limited examination of relevant documentation, it was determined through a risk assessment of the business processes in our scope, that the risk

exposure to the Law Offices of the Public Defender associated with these processes are low. Therefore, we limited our audit procedures.

### **Audit Conclusion**

Based upon the results of our risk assessment and limited audit procedures, we did not identify any reportable issues with the Riverside County Law Offices of the Public Defender's internal controls over accounting for state revenue, caseload management, and safeguarding of physical files. We believe the documentation obtained provides a reasonable basis for our conclusion based on our audit objectives.