

Internal Audit Report 2019-303

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

Report Date: December 26, 2018



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Paul Angulo, CPA, MA
Riverside County Auditor-Controller

December 26, 2018

Rebecca Spencer
Registrar of Voters
Riverside County Registrar of Voters
2724 Gateway Drive
Riverside, CA 92507

Subject: Internal Audit Report 2019-303: Riverside County Registrar of Voters, Follow-up Audit

Dear Ms. Spencer:

We have completed the follow-up audit of Riverside County Registrar of Voters. Our audit was limited to reviewing actions taken as of October 11, 2018, to help correct the findings noted in our original audit report 2017-010 dated September 5, 2017.

Since we were unable to obtain a status response from your department regarding the implementation of the recommendation from our original audit report, we were only able to perform limited testing on one of the recommendations. 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 for one of the recommendations. On the remaining two, we were unable to determine if your department had implemented the recommendations.

The original audit report contained three recommendations, all of which required implementation to help correct the reported findings. Based on the results of our audit, we found the following:

- One of the recommendations was not implemented
- Two of the recommendations we were not able to determine because we lacked the information needed from your department

Details of the findings from the original audit and the status of the implementation of the recommendations are provided in this report. For an in-depth understanding of the original audit,

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please refer to Internal Audit Report 2017-010 at www.auditorcontroller.org/Divisions/AuditsandSpecializedAccounting/InternalAuditReports.

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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Purchase Order Process

Finding 1: Timely Issuance of Purchase Orders

“Our review of 32 purchase orders disclosed that 23, totaling \$649,337, were processed after invoices were received from vendors. Registrar staff did not follow departmental nor county procedures regarding purchase orders. Per Registrar departmental policies and procedures and Riverside County Purchasing Manual, no goods or services over \$400 should be authorized for purchase until a valid purchase order has been issued. Noncompliance with purchasing requirements could result in purchasing inappropriate or unauthorized supplies and services.”

Recommendation 1

“Ensure Register staff follow departmental and county policies and procedures by issuing a valid purchase order for all purchases over \$400 in advance of purchase.”

Current Status 1: Not Implemented

We conducted limited testing and found two of five (or 40%) purchase orders were created after invoices were issued by the vendor.

Finding 2: Coding of Purchase Orders

“Our review of 32 purchase orders disclosed 7, totaling \$448,800 contained inaccurate purchase order type codes. Procedures to verify the purchase order type code prior to approval are currently not in place. In addition, current departmental policies and procedures require staff to use the low value purchase authorization purchase order type, regardless of size and type. The Riverside County Purchasing Manual specifically states that different purchase order type codes should be used based on the size, type, and nature of the purchase order. Noncompliance with purchasing requirements could result in purchase requests improperly approved which, may result in purchasing unauthorized or inappropriate products and services.”

Recommendation 2.1

“Revise departmental policies and procedures over the purchase order process to include the various types of purchase order codes used by the county.”

Current Status 2.1: Unable to Determine

The department did not provide the information required to determine if recommendation was implemented.

Recommendation 2.2

“Establish a process to verify the correct purchase order type codes prior to approval of a purchase order.”

Current Status 2.2: Unable to Determine

The department did not provide the information required to determine if recommendation was implemented.