

**SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



ITEM
2.7
(ID # 3282)

MEETING DATE:

Tuesday, January 24, 2017

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2016-305: Riverside County EMERGENCY MANAGEMENT DEPARTMENT, Countywide Grant Management Follow-up, [District: All]; [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2016-305: Riverside County Emergency Department, Countywide Grant Management Follow-up

ACTION: Consent


Paul Angulo, Director of Auditor Controller 12/20/2016

BACKGROUND:

Summary

We have completed a follow-up audit of the Riverside County Fire Department Grant Management which was the department responsible for grant management when the audit was conducted. Currently, Riverside County Emergency Management Department manages the grants selected in original audit. Our audit was limited to reviewing actions taken as of September 23, 2016, to correct findings noted in our original audit report 2013-002 dated June 4, 2013.

The original audit report contained one recommendation, which required implementation to help correct the reported finding. For an in-depth understanding of original audit, please refer to Internal Audit Report 2013-002 at <http://www.auditorcontroller.org/Divisions/InternalAudit/InternalAuditReports>.

This follow-up audit found that the one recommendation made in the original audit was fully implemented.

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0	\$ 0	\$ 0	\$ 0

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,
STATE OF CALIFORNIA**

NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: N/A			Budget Adjustment:	No
			For Fiscal Year:	n/a

C.E.O. RECOMMENDATION:

Impact on Residents and Businesses

Provide an assessment of internal controls over the audited areas.

SUPPLEMENTAL:

Additional Fiscal Information

Not applicable

ATTACHMENT A.

Riverside County Auditor-Controller Internal Audit Report 2016-305: Riverside County
Emergency Management Department, Countywide Grant Management, Follow-up

Internal Audit Report 2016-305

**Riverside County Emergency
Management Department,
Countywide Grant Management
Follow-up**

Report Date: December 6, 2016



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Riverside County Auditor-Controller

Frankie Ezzat, MPA
Assistant Auditor-Controller

December 6, 2016

Kim Saruwatari
Department Head
Riverside County Emergency Management Department
4210 Riverwalk Parkway, Suite 300
Riverside, CA 92505

Subject: Internal Audit Report 2016-305: Riverside County Emergency Management Department, Countywide Grant Management Follow-up

Dear Ms. Saruwatari:

We have completed the first follow-up audit of Riverside County Fire Department, Countywide Grant Management as they were the department responsible for grant management when the audit was conducted. Our audit was limited to reviewing actions taken as of September 23, 2016, by Riverside County Emergency Management Department, to correct the findings noted in our original audit report 2013-002 dated June 4, 2013.

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 one recommendation, which required corrective action and was reviewed in audit. For an in-depth understanding of the original audit, refer to Internal Audit Report 2013-002 <http://www.auditorcontroller.org/Divisions/InternalAudit/InternalAuditReports>.

This follow-up audit found that the one recommendation made in the original audit report was fully implemented.

Detailed status of the finding identified in the original audit are provided in the body of this report. We made some changes to the finding from how it was written in the original audit report only to reflect the department who is now responsible for the grant addressed in the original report.

**Internal Audit Report 2016-305: Riverside County Emergency Management Department,
Countywide Grant Management, Follow-up**

We appreciate the cooperation and assistance extended to us by staff of the Riverside County Emergency Management Department, Countywide Grant Management Follow-up 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
John Hawkins, Riverside County Fire Department

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Sub-recipient Monitoring

Finding 1: Sub-recipient Monitoring Site Visits

Sub-recipient monitoring site visits were not completed for four of the five grant awards reviewed. Cal-EMA guidance handbook states, "It is the responsibility of all sub-grantees to monitor and audit the grant activities of their sub-recipients. The requirement includes, but is not limited to, on site verification of grant activities as required." Office of Emergency Services have two staff members managing the grants and have not been able to perform the monitoring site visits of the sub-recipients as required in the grant agreement. Non-compliance to the grant requirements may lead to the termination or suspension of grant funding received from the State.

Recommendation 1:

Perform monitoring site visits to ensure compliance with grant requirements. Site visits should be performed prior to the ending date of the grant awarded.

Current Status 1: Fully Implemented

According to Emergency Management Department staff, state and federal guidelines require sub-recipient monitoring to ensure their compliance as outlined in each grant. Monitoring includes but is not limited to verification of equipment expenditures which are required for the Emergency Management Program, performance reports which are required for the State Homeland Security grant, and grant monitoring assessments which are applicable to all grants. We observed the reports from each of the grants selected and determined sub-recipient monitoring is conducted as required.