

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



ITEM: 2.8  
(ID # 23240)

MEETING DATE:  
Tuesday, October 17, 2023

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR CONTROLLER: Internal Audit Report 2024-302: Riverside County Probation Department Follow-up Audit, All Districts. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2024-302: Riverside County Probation Department Follow-up Audit

ACTION: Consent

*Ben J. Benoit*

Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 10/9/2023

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MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Perez, seconded by Supervisor Spiegel and duly carried by unanimous vote, IT WAS ORDERED that the above matter is received and filed as recommended.

Ayes: Jeffries, Spiegel, Washington, Perez and Gutierrez  
Nays: None  
Absent: None  
Date: October 17, 2023  
xc: Auditor Controller, Probation

Kimberly A. Rector  
Clerk of the Board

By:   
Deputy

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

<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
<b>NET COUNTY COST</b>	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
<b>SOURCE OF FUNDS: N/A</b>			<b>Budget Adjustment:</b>	No
			<b>For Fiscal Year:</b>	n/a

**C.E.O. RECOMMENDATION:**

**BACKGROUND:**

**Summary**

We completed a follow-up audit of the Probation Department. Our audit was limited to reviewing actions taken as of June 21, 2023, to correct findings noted in our original audit report 2022-010 dated March 22, 2022. The original audit report contained four recommendations, all of which required implementation to help correct the reported findings.

Based on the results of our audit, we found that the four recommendations were implemented.

For an in-depth understanding of the original audit, please refer to Internal Audit Report 2022-010 included as an attachment to this follow-up audit report, or it can also be found at <https://auditorcontroller.org/divisions/internal-audit/reports>.

**Impact on Citizens and Businesses**

Provide an assessment of internal controls over the audited areas.

**SUPPLEMENTAL:**

**Additional Fiscal Information**

Not applicable

**ATTACHMENTS:**

A: Riverside County Auditor-Controller – Internal Audit Report 2024-302: Riverside County Probation Department, Follow-up Audit.

Office of Ben J. Benoit  
Riverside County Auditor-Controller

4080 Lemon Street, 11th Floor

Riverside, CA 92509

(951) 955-3800

# Internal Audit Report 2024-302

## Follow-up

### 4 Recommendations

- ✓ 4 Implemented
- ▶ 0 Partially Implemented
- ✗ 0 Not Implemented



Riverside County  
Probation Department

October 17, 2023



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

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**AO** | AUDITOR  
CONTROLLER  
COUNTY OF RIVERSIDE

Ben J. Benoit  
County Auditor-Controller

Tanya S. Harris, DPA, CPA  
Assistant County  
Auditor-Controller

October 17, 2023

Christopher H. Wright  
Chief Probation Officer  
Riverside County Probation Department  
3960 Orange Street, Suite 600  
Riverside, CA 92501

**Subject: Internal Audit Report 2024-302: Riverside County Probation Department,  
Follow-up Audit**

Dear Chief Wright:

We completed the follow-up audit of Riverside County Probation Department. Our audit was limited to reviewing actions taken as of June 21, 2023, to help correct the findings noted in our original audit report 2022-010 dated March 22, 2022.

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 four recommendations, all of which required implementation to help correct the reported findings. Based on the results of our audit, we found that of the four recommendations all four were implemented.

Summary of the conditions from the original audit and the results of our review on the status of the implementation of the recommendations are provided in this report. For an in-depth understanding of the original audit, please refer to Internal Audit Report 2022-010 included as "Attachment A" of this audit report along with your department status

**Internal Audit Report 2024-302: Riverside County Probation Department, Follow-up Audit**

letter as "Attachment B." You can also find the original audit report at <https://auditorcontroller.org/divisions/internal-audit/reports>.

We thank you and your staff for the help and cooperation. The assistance provided contributed significantly to the successful completion of this audit.



Ben J. Benoit  
Riverside County Auditor-Controller



By: René Casillas, CPA, CRMA  
Deputy Auditor-Controller

cc: Board of Supervisors  
Jeff A. Van Wagenen Jr., County Executive Officer  
Dave Rogers, Chief Administrative Officer  
Grand Jury

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**Contracted Services**

**Finding 1: Monitoring of Day Reporting Center Services**

“Probation is not monitoring day reporting center vendors for services in accordance with contract provisions. We identified the following deficiencies with two vendors in 20 (100%) out of 20 invoices reviewed:

- All ten invoices for Goodwill Industries of Southern California invoiced at an hourly rate of \$62.23 were not specified in the contract. This allowed the contractor to capture the maximum yearly contract amount of \$129,440 without providing detailed expense reports. Additionally, 5 out of 10 monthly invoices indicated one staff member split their time between the Riverside and Temecula locations, when the contract required a dedicated career service specialist for each site. As such, Goodwill Industries of Southern California did not consistently staff day reporting centers at the minimum 20 hours per week as required in the service agreement.
- All ten invoices reviewed against monthly outcome reports indicated the onsite hours did not meet the minimum 20 hour per week staffing requirement. Desert Best Friend's Closet submitted invoices that divided the maximum contract amount of \$70,000 throughout the year, which did not show detail of staffing hours, services provided, and expenses incurred.

Per Probation’s contract agreements with day reporting centers, monthly invoices should be detailed to the outline payment provisions to include salaries, operating costs, and supplies. Probation does not have a uniform process for monitoring day reporting centers that would ensure compliance with contract requirements. As a result, expenses incurred for day reporting centers do not accurately reflect the level of services and outcomes of re-entering former offenders into society. Reduced services and staff availability directly impacts Probation’s mission to optimize positive change in their clientele.”

**Recommendation 1.1**

“Establish formal procedures for consistent monitoring of day reporting center activities to ensure contract compliance and accuracy in monthly reported outcomes.”

**Current Status 1.1: Implemented**

**Internal Audit Report 2024-302: Riverside County Probation Department, Follow-up Audit**

**Recommendation 1.2**

“Document the review and approval process for payments to vendors of day reporting centers to align with contract compliance monitoring in a manner that is uniform and readily accessible to pertinent staff.”

**Current Status 1.2: Implemented**

**Finding 2: Monitoring of Juvenile Employment Coaching Services**

“The review and approval of invoices for juvenile employment coaching services were inconsistent and did not ensure compliance with contract provisions and department procedures. We identified the following deficiencies in our review:

- Two (50%) out of four invoice supporting documentation contained juvenile client’s full names. Playa Vista Job Opportunities & Business Services contract states, “Contractor shall protect from unauthorized disclosure of names and other identifying information concerning persons receiving services.”
- One (25%) out of four Playa Vista Job Opportunities & Business Services invoices did not include supporting documentation for staffing hours and expense reports.

Standard Practice Manual 1001, *Internal Controls*, states, ‘County departments and agencies shall establish, document, and maintain an effective system of internal controls for promoting effectiveness and efficiency in operations,’ and “Records are routinely examined and reconciled to determined that transactions were properly processed. ‘Probation’s internal review and approval process does not address the adherence to contract requirements and protecting personal identifying information. Errors or unauthorized activities may go undetected when proper review and monitoring of contracted services are not in place.”

**Recommendation 2.1**

“Establish formal procedures for consistent monitoring of vendors to ensure compliance with contract provisions.”

**Current Status 2.1: Implemented**



**Internal Audit Report 2024-302: Riverside County Probation Department, Follow-up Audit**

**Recommendation 2.2**

“Document the review and approval process for payments to vendors that aligns with contract compliance monitoring in a manner that is uniform and readily accessible to pertinent staff.”

**Current Status 2.2: Implemented**