

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



ITEM: 2.4
(ID # 23235)

MEETING DATE:
Tuesday, October 17, 2023

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2024-311: Riverside County Regional Parks and Open Space District Follow-up Audit, All Districts. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2024-311: Riverside County Regional Parks and Open Space District, Follow-up Audit

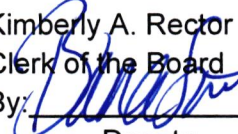
ACTION: Consent


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

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, Regional Parks

Kimberly A. Rector
Clerk of the Board
By: 
Deputy

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

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

C.E.O. RECOMMENDATION:

BACKGROUND:

Summary

We completed a follow-up audit of the Riverside County Regional Parks and Open Space District. Our audit was limited to reviewing actions taken as of June 27, 2023, to correct findings noted in our original audit report 2022-007 dated July 12, 2022. The original audit report contained one recommendation, which required implementation to help correct the reported findings.

Based on the results of our audit, we found that the recommendation was implemented.

For an in-depth understanding of the original audit, please refer to Internal Audit Report 2022-007 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 2024-311: Riverside County Regional Parks and Open Space District, Follow-up Audit.

Office of Ben J. Benoit
Riverside County Auditor-Controller

4080 Lemon Street, 11th Floor

Riverside, CA 92501

(951) 955-3800

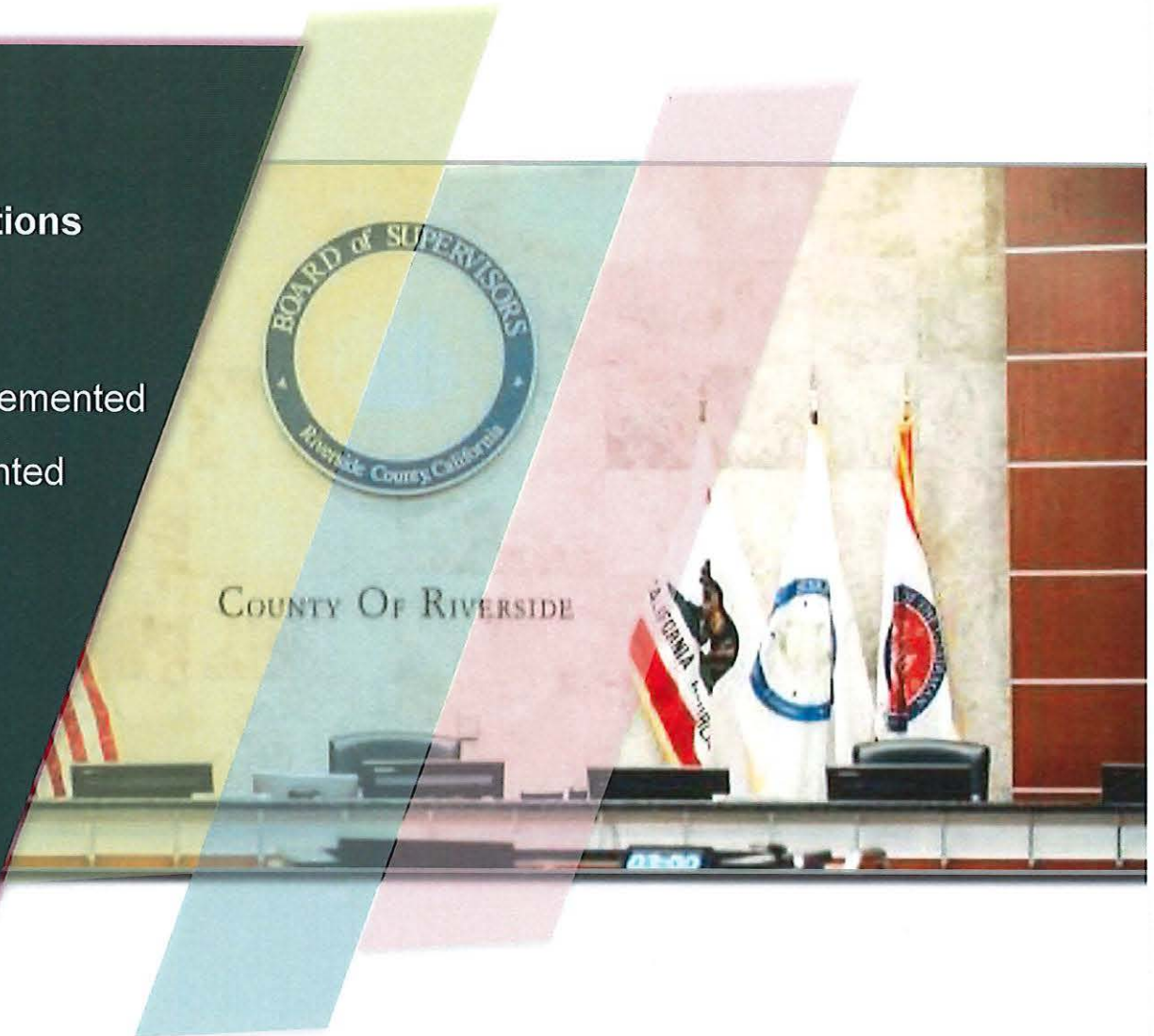
Internal Audit Report

2024-311

Follow-up

1 Recommendations

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



Riverside County Regional Parks and Open Space District Follow-Up Audit

October 17, 2023



COUNTY OF RIVERSIDE
OFFICE OF THE
AUDITOR-CONTROLLER

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Fax (951) 955-3802



Ben J. Benoit
County Auditor-Controller

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

October 17, 2023

Kyla Brown
General Manager/Parks Director
Riverside County Regional Park and Open Space District
4600 Crestmore Rd.
Riverside, CA 92509

Subject: Internal Audit Report 2024-311: Riverside County Regional Parks and Open Space District Follow-up Audit

Dear Ms. Brown:

We completed the follow-up audit of the Regional Parks and Open Space District. Our audit was limited to reviewing actions taken as of June 27, 2023, to help correct the findings noted in our original audit report 2022-007 dated July 12, 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 one recommendation, which required implementation to help correct the reported findings. Based on the results of our audit, we found that the recommendation was 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 2022-007 included as "Attachment A" of this audit report along with your department status

**Internal Audit Report 2024-311: Riverside County Regional Parks and Open- Space
District 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

**Internal Audit Report 2024-311: Riverside County Regional Parks and Open- Space
District Follow-up Audit**

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Internal Audit Report 2024-311: Riverside County Regional Parks and Open- Space
District Follow-up Audit

Park Rangers Certifications

Finding 1: Renewal of Expired Certifications

“Park Rangers had expired certification for First Aid and Cardiopulmonary Resuscitation/ Automated External Defibrillator (CPR/ AED). We identified the following in our sample review of 5 current Park Rangers:

- Three (60%) out of five Park Rangers had an expired First Aid certification.
- Two(40%) out of five Park Rangers had an expired Cardiopulmonary Resuscitation/ Automated External Defibrillator certification.”

Recommendation 1

“Ensure renewal certificates are completed, tracked, and monitored for Park Rangers.”

Current Status 1: Implemented