

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

718



FROM: County Auditor-Controller

SUBMITTAL DATE:
October 27, 2010

SUBJECT: Internal Audit Report 2010-018: Transportation and Land Management Agency, Code Enforcement Department

RECOMMENDED MOTION: Receive and file Internal Audit Report 2010-018: Transportation and Land Management Agency (TLMA), Code Enforcement Department.

BACKGROUND: The Auditor-Controller's Office has completed an audit of the TLMA Code Enforcement Department. The audit objective was to independently assess the adequacy of internal controls over administrative procedures and citations. We conducted the audit during the period April 26, 2010, through May 27, 2010, for operations of July 1, 2007, through April 19, 2010.

(Continued)

Bruce Kincaid
BRUCE KINCAID - ASST. AUD.-CONTR.
for Robert E. Byrd
County Auditor-Controller

FINANCIAL DATA	Current F.Y. Total Cost:	\$ 0	In Current Year Budget:	N/A
	Current F.Y. Net County Cost:	\$ 0	Budget Adjustment:	N/A
	Annual Net County Cost:	\$ 0	For Fiscal Year:	N/A

SOURCE OF FUNDS: N/A	Positions To Be Deleted Per A-30	<input type="checkbox"/>
	Requires 4/5 Vote	<input type="checkbox"/>

C.E.O. RECOMMENDATION:

APPROVE

BY: *Karen L. Johnson*
Karen L. Johnson

County Executive Office Signature

ATTACHMENTS FILED WITH THE CLERK OF THE BOARD

Departmental Concurrence

Policy Policy

Consent Consent

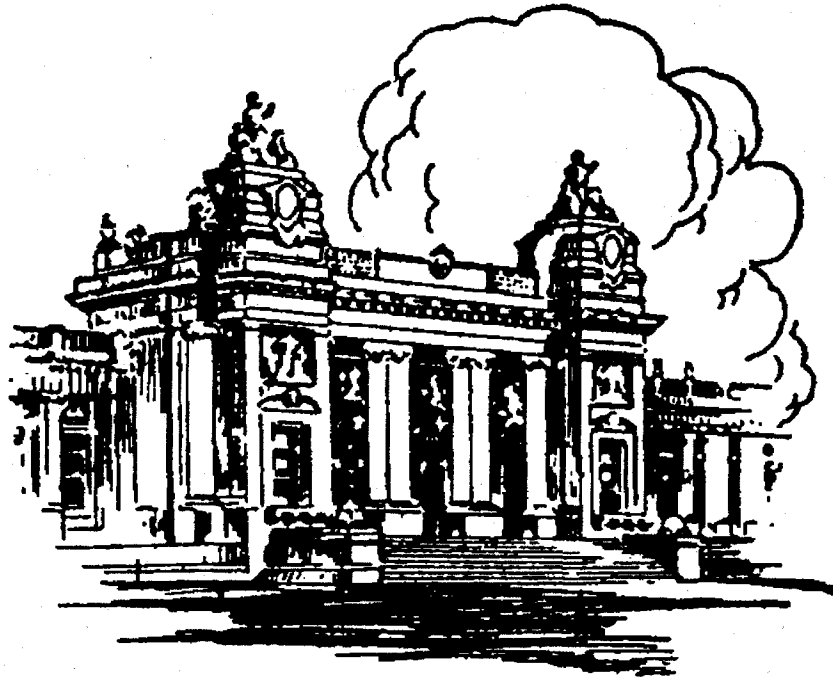
Dept' Recomm.:
Per Exec. Ofc.:

BACKGROUND continued:

Based upon the results of our audit, internal controls over administrative procedures and citations were adequate and effective to ensure compliance with Ordinance 725 (Penalties for Violations of Riverside County Ordinances). Ordinance 725 establishes the procedures to be followed when enforcing violations of county ordinances, penalties to assess for violations of county ordinances and the reasonable costs associated with the enforcement of county ordinances.

Improvements are needed in the following areas: timely processing of cases, cost recovery, internal controls over citations, and mandated distributions of citation revenues.

We will follow-up within one year to determine whether corrective actions have been implemented to address the audit findings.



County of Riverside

INTERNAL AUDIT REPORT

2010-018

Transportation and Land Management Agency

Code Enforcement Department

October 27, 2010

Office of
Robert E. Byrd, CGFM
County Auditor-Controller

4080 Lemon Street
P.O. Box 1326
Riverside, CA 92502-1326



COUNTY OF RIVERSIDE
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COUNTY OF RIVERSIDE
AUDITOR-CONTROLLER
Robert E. Byrd, CGFM
AUDITOR-CONTROLLER

October 27, 2010

Glenn Baude, Code Enforcement Department Director
Transportation and Land Management Agency
Code Enforcement Department
4080 Lemon Street 12th Floor
Riverside, CA 92502

Subject: Internal Audit Report 2010-018: Transportation and Land Management Agency (TLMA), Code Enforcement Department

Dear Mr. Baude:

The Internal Audit Division of the Auditor-Controller's Office has completed an audit of TLMA Code Enforcement Department. The audit objective was to independently assess the adequacy of internal controls over administrative procedures and citations. We conducted the audit during the period April 26, 2010, through May 27, 2010, for operations of July 1, 2007, through April 19, 2010.

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 information. Management is responsible for establishing and maintaining adequate internal controls; our responsibility is to evaluate the adequacy of internal controls.

Based upon the results of our audit, internal controls over administrative procedures and citations were adequate and effective to ensure compliance with Ordinance 725 (Penalties for Violations of Riverside County Ordinances). However, improvements are needed in the following areas: timely processing of cases, cost recovery, internal controls over citations, and mandated distributions of citation revenues.

We thank the TLMA Code Enforcement Department management and staff for their cooperation; their assistance contributed significantly to the successful completion of this audit.

Robert E. Byrd, CGFM
County Auditor-Controller

Melissa S. Bender

By: Melissa S. Bender, CIA
Audit Manager

cc: Board of Supervisors
Executive Office
Grand Jury

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Executive Summary

Overview

Code Enforcement is a department within the Transportation and Land Management Agency. The stated mission of the Code Enforcement Department is to enhance public safety and the quality of life in partnership with communities through fair enforcement of laws and codes. The department follows County of Riverside Ordinances as the basis for verifying compliance and issuing citations. Code violations include illegal signs, abandoned vehicles, excess outside storage, trash, debris, illegal grading and other items of public nuisance. The Code Enforcement Department maintains five (5) offices located in Lake Elsinore, Jurupa Valley, Murrieta, Thousand Palms, and Moreno Valley and an administrative office in Riverside.

Audit Objective

Our objective was to provide management and the Board of Supervisors with an independent assessment about the adequacy of internal controls over Code Enforcement Department processes and fiscal procedures. Specifically, we evaluated internal controls over administrative procedures and citations.

Audit Highlights

Code Enforcement's administrative procedures and citation process ensure cases are processed in accordance with Ordinance 725 (Penalties for Violations of Riverside County Ordinances). However, we identified the following areas for improvement:

1. Cases are not processed in a timely manner, and as a result:
 - A backlog of billable cases exists totaling over \$600,000;
 - Only 21% of 2009 revenue was collected; and
 - Excessive time elapses (on average 416 days, which includes the ninety days allowed by Ordinance 725) after the Board of Supervisors' decision to abate before the abatement actions are commenced.
2. Parking and administrative citations are not assigned, monitored, and tracked; as a result missing citations cannot be accounted for.
3. An estimated ten percent of 1.7 million dollars paid to contractors is potentially lost due to the non-collection of proof of disposition reports and salvage receipts from abatement contractors.

Audit Conclusion

Based upon the results of our audit, internal controls over administrative procedures and citations were adequate and effective to ensure compliance with Ordinance 725 (Penalties for Violations of Riverside County Ordinances). However, improvements are needed in the following areas: timely processing of cases, cost recovery, citations, and mandated distributions of citation revenues.

Administrative Procedures

Background

Administrative procedures must be adhered to before the county has jurisdiction to abate items of public nuisance. Standard procedures consist of proper notification of violation, Board of Supervisors' hearing, allowance of time to bring to action, abatement, and cost recovery.

In the process of opening, investigating, and closing code violation cases, the department incurs costs that are billable to the property owner; however, some costs are considered non billable. The Code Enforcement Department established cost recovery criteria in order to distinguish between billable and non-billable cases. Cases are considered non-billable if any of the following criteria are met:

District Offices - 1 st Review
Unfounded/unsubstantiated claim
Substantiated and complied by follow-up visit
Case opened under wrong Assessor Parcel Number
Abandon Vehicle Abatement program was utilized

Administrative Services - 2 nd Review
Case closed before July 1, 2008
Community Development Block Grant funding utilized
Ordinance 881 (maintained abandoned property); no other violations
Paid administrative citation and less than \$500 investigative time
Three (3) or more visits and less than \$500 investigative time

Per Ordinance 725 (Penalties for Violations of Riverside County Ordinances) investigative time is charged at the following staff hourly rates:

Job Class	Regular	Overtime
Supervising Code Enforcement Officer	\$130	\$148
Senior Code Enforcement Officer	\$129	\$143
Code Enforcement Officer II	\$109	\$123
Code Enforcement Technician	\$82	\$91

Objective

To determine if administrative procedures, charges and cost recovery are in compliance with Ordinance 725 (Penalties for Violations of Riverside County Ordinances). More specifically, to determine the adequacy of internal controls over the cost recovery process and the accuracy of capturing and billing for cost incurred on each case.

Audit Methodology

To accomplish our objectives, we:

- Identified and reviewed procedures and rates established in Ordinance 725 (Penalties for Violations of Riverside County Ordinances);
- Identified and reviewed departmental written desk procedures;
- Conducted management and staff interviews; and
- Identified case files and performed applicable testing.

Results

Based on the results of our audit we concluded that the department complies with Board of Supervisors' Ordinance 725 (Penalties for Violations of Riverside County Ordinances) as it relates to the content and subsequent posting, mailing, and filing of notices. We also found investigative time charged to cases was accurate and staff hourly rates and citation penalties were assessed in accordance with the ordinance.

Finding 1

Cases are not processed in a timely manner, as a result:

- At the time of the review, 557 cases closed in calendar years 2007, 2008, and 2009 were waiting to be processed. The backlog of billable cases represents \$618,635 in unclaimed revenue due to the county.
- Revenue generated in calendar year 2009 from cases invoiced and citations issued totaled \$2,798,965 owed to the county; however, only \$584,442 (21%) of this amount was collected.
- On average 416 days (this number includes the ninety days allowed by Ordinance 725) elapses after the Board of Supervisors' decision to abate before the abatement process is complete. The processes include: affidavit preparation, obtaining a seizure warrant, request and obtainment of bids to procure an abatement contractor, 24-hour notification, and the return of the seizure warrant. The longest part of the process is typically the request and selection of the abatement contractor. Delayed abatements result in prolonged existence of public nuisances.

Management's Response

"Partially Concur. This finding relates to separate and distinct functions; cost recovery and abatement proceedings.

Regarding cost recovery:

The Department concurs that a backlog of billable cases exists. During the audit timeframe, the department closed 46,280 code enforcement cases and 614 cases, or 1.33 percent, remain to be billed. As each case is closed, it must be reviewed against pre-established parameters to determine if it is billable (eligible for cost recovery) or non-billable. Due to budgetary and other constraints, the Department currently has one staff member assigned to this process and, while they work very diligently, they can only process approximately 25 cases per day. Therefore, a structural imbalance exists whereas 1.94 staff would be required to keep current with the workload. To address this issue, the Department is: (1) reviewing the workload of its staff to ascertain if resources can be shifted to this process, (2) conducting a cost-benefit analysis to determine if the expense of adding a staff person would be offset by increased revenue, and (3) reviewing, with County Counsel, how Ordinance 725 could be amended to streamline the cost recovery process while maintaining the right to due process of the property owner.

Regarding abatement proceedings:

The Department does not concur with the audit finding that "excessive time exist [sic] before abatement actions commence." During the audit timeframe, the department processed approximately 270 Orders to Abate through the Board of Supervisors. While the abatement may take more than 200 days on average to complete, the process is not entirely within the Department's control due to the constraints of local ordinances and State law. That said, the department is reviewing ways to reduce the timeframe as much as possible including, but not limited to, entering into standardized "time and materials" agreements with abatement contractors, which could reduce the timeframe by as much as 30 days."

Recommendation 1.1

Assign adequate administrative staff to facilitate prompt and accurate completion of billing and invoicing in cost recovery.

Management's Response

"Concur. As previously discussed in the comments to Finding 1, the Department is reviewing workload throughout our operations to determine if resources can be reallocated to the cost recovery unit. In addition, we are weighing the benefits of adding a position to adequately staff the process."

Recommendation 1.2

Revise the ordinance to include language that allows the department to collect debts owed the county.

Management's Response

"Concur. Code Enforcement and County Counsel staff are working diligently to revise Ordinance 725 to streamline the cost recovery process and improve the rate of collections. We anticipate having the revised ordinance in place by the beginning of calendar year 2011."

Recommendation 1.3

Have a list of abatement contractors whose rates have already been approved through the Purchasing & Fleet Services Department readily available to select from in order to shorten the abatement process.

Management's Response

"Concur. The Department is preparing a Request for Proposal (RFP) in order to implement the recommendation."

Finding 2

Contractors are not reimbursing the county for salvageable items removed from abated properties. Moreover, there was no verification to ensure the contractor removed all abated items.

Code Enforcement Department paid a total of \$1,773,922 to contractors in fiscal year 2008/09. We estimate potentially ten percent, \$177,392, was lost due to non-collection of salvage receipts from contractors. The Request for Quote (RFQ) utilized to select abatement contractors states, "All items salvaged shall be itemized in a list presented to the county. The value of salvaged items shall offset the cost charged to the county for the abatement." The department did not adhere to the requirements of the RFQ to ensure the value of salvage items offset the costs charged to the county for abatement. The results of not recouping the value of salvaged items results in an overpayment to the contractor and increases the amount the property owner will owe to the county. Verbiage was recently added to the RFQ to require contractors to provide dump receipts along with an Abatement/Demolition Completion Form.

Management's Response

"Concur. Abatements conducted on private property are inherently complex in nature and are comprised of removing mixed piles of detritus (rubbish) and unsafe, dilapidated structures. While the Department does not disagree with this audit finding, it is impractical for staff and contractors to "pick" and sort through tons of materials in order to recoup (what is usually) minimal salvage value. In addition, this approach does not inure to the benefit of the property owner as the increased labor to perform the function outweighs the value of the salvaged material. That being said, the Department is: (1) reiterating during its "job walks" with contractors that any salvaged material must be credited to the County (which is then passed through to the property owner), (2) implementing an officer training program in order to better identify salvageable materials on properties, and (3) strengthening the terms and conditions of the abatement contracts to ensure that the value of any items salvaged are credited to the County."

Recommendation 2.1

Have the Code Enforcement Officer perform an analysis with the contractor to identify salvageable items at each location.

Management's Response

"Concur. As stated in the comments to Finding 2, the Department is implementing this recommendation by revising its policies and procedures and is initiating an officer training program."

Recommendation 2.2

Require the Code Enforcement Officer to verify that all items listed were removed by the contractor.

Management's Response

"Concur. This is currently departmental policy and practice."

Recommendation 2.3

Ensure the invoice is accompanied by dump receipts and an Abatement/Demolition Completion Form before approving a contractor's invoice for payment.

Management's Response

"Concur. This is currently departmental practice. We will ensure that salvage receipts are included before processing invoices for payment."

Recommendation 2.4

Deduct the amount of dump receipts from the invoiced amount and approve the reduced amount for payment.

Management's Response

"Concur. The Department will inform contractors of this process and we will crosscheck invoices against the case file to ensure that identified salvageable materials are properly credited."

Citations

Background

County Ordinance 725 (Penalties for Violations of Riverside County Ordinances) authorizes the issuance of administrative citations to property owners for any recurring violation occurring within the county's jurisdiction. After serving the Notice of Violation, code enforcement officers have the option of issuing a citation for each follow-up investigation conducted where no observable progress has been made.

Per the ordinance penalties assessed shall not exceed the following amounts:

Administrative Penalties	
First citation issued	\$100 per violation
Second citation issued	\$200 per violation
Any additional citations issued	\$500 per violation

Code enforcement officers also issue parking citations for violations. The department contracts out the processing of citations to a third party vendor, Data Ticket DBA Revenue Experts. Whereas, the cited party pays the citation through Revenue Experts, Revenue Experts deposits the funds received into Code Enforcement Department's zero balance bank account for transfer to the County Treasury. Code Enforcement Department performs a reconciliation of the citation listings and deposits to ensure all funds are received from Revenue Experts.

Revenue Experts also distributes funds due to other governments on behalf of the Code Enforcement Department. Government Code (GC), Penal Code (PC) and California Vehicle Code (CVC) dictate the following distributions:

Code	Description	Distribution
GC 76000, 76100 & 76101	Cities and Local Entities	\$5.00 per case
GC 70372 (b)	State Court Facilities Construction	\$4.50 per case
PC 1465.5	Disabled Parking Violations	\$2.00 on every \$10.00
CVC 40225 & 40303.5	Equipment & Registration Violations	50% of fine

Objective

To evaluate the adequacy of internal controls over citations and determine whether the Code Enforcement Department assesses first, second, and additional administrative citation penalties in accordance with Ordinance 725. To also determine whether the department adequately administers fund distributions due to other governments.

Audit Methodology

To accomplish our objectives, we:

- Identified and reviewed procedures and rates established in Ordinance 725;
- Identified and reviewed departmental written desk procedures;
- Conducted management and staff interviews; and

- Performed applicable tests.

Results

Based on the results of our audit we concluded that the department assesses administrative citation penalties in accordance with dollar amounts prescribed in Board Ordinance 725. However, we identified areas for improvement.

Finding 3

Parking and administrative citations are not assigned, monitored and tracked; as a result missing citation numbers are not traceable to one individual. The department lacks written policies and procedures to maintain the security of citations; hence, there is no method to identify missing citations.

Management's Response

"Concur. Parking and administrative citations activity is currently monitored and tracked by individual officer, however, they have not been assigned to specific individuals. By adding this additional level of assignment, the Department will be able to enhance its tracking of voided and/or destroyed citations."

Recommendation 3.1

Create and maintain a citation log:

- Log the beginning and ending number of each sequentially numbered set of citations in inventory;
- Require each officer to sign the log to obtain a set of citations; and
- Require the supervising officer sign the log authorizing the officer to take possession of identified citations.

Management's Response

"Concur. This recommendation has been implemented."

Recommendation 3.2

Establish procedures to ensure complete records are maintained of all used, unused, and voided citations.

Management's Response

"Concur. The Department is revising its procedures to implement this recommendation."

Recommendation 3.3

Routinely verify citations for continuity and investigate missing citations promptly.

Management's Response

"Concur. The Department is revising its procedures to implement this recommendation."

Finding 4

The department did not adequately apportion fund distributions that are due to other governments, as a result, parking fines and fees collected were not properly distributed. A review of the department's December 2009 Disposition of Total Revenue Report revealed that distributions were not being made to the State Court Facilities Construction Fund. Government Code 70372(b) effective January 2009, dictates distributions of \$3.00 per penalty, fine or forfeiture to the Immediate and Critical Needs Account of the State Court Facilities Construction Fund and \$1.50 to State Court Facilities Construction Fund.

Recommendation 4

Include the appropriate allocations for State Court Facilities Construction Funds per Government Code 70372(b).

Auditor's Comment

On June 30, 2010, journals for mandated distributions to the State Court Facilities Construction Fund and the Immediate and Critical Needs Account of the State Court Facilities Construction Fund were processed for the months of January through June 2010.



**CODE ENFORCEMENT DEPARTMENT
COUNTY OF RIVERSIDE**

GLENN BAUDE
Director

DATE: September 16, 2010
TO: Auditor-Controller's Office
Audit and Specialized Accounting Division
FROM: Glenn Baude, Director *Glenn Baude*
Code Enforcement Department
SUBJECT: Reply to Draft Audit Report 2010-018: TLMA, Code Enforcement Department

Finding 1:

Cases are not processed in a timely manner, as a result a backlog of billable cases exists and cases are not billed in the fiscal year processed, only 21% of 2009 billed revenues were collected and excessive time exist before abatement actions commence.

Management position concerning the finding: Partially Concur

Comments:

This finding relates to separate and distinct functions; cost recovery and abatement proceedings.

Regarding cost recovery:

The Department concurs that a backlog of billable cases exists. During the audit timeframe, the department closed 46,280 code enforcement cases and 614 cases, or 1.33 percent, remain to be billed. As each case is closed, it must be reviewed against pre-established parameters to determine if it is billable (eligible for cost recovery) or non-billable. Due to budgetary and other constraints, the Department currently has one staff member assigned to this process and, while they work very diligently, they can only process approximately 25 cases per day. Therefore, a structural imbalance exists whereas 1.94 staff would be required to keep current with the workload. To address this issue, the Department is: (1) reviewing the workload of its staff to ascertain if resources can be shifted to this process, (2) conducting a cost-benefit analysis to determine if the expense of adding a staff person would be offset by increased revenue, and (3) reviewing, with County Counsel, how Ordinance 725 could be amended to streamline the cost recovery process while maintaining the right to due process of the property owner.

Regarding abatement proceedings:

The Department does not concur with the audit finding that "excessive time exist [sic] before abatement actions commence." During the audit timeframe, the department processed approximately 270 Orders to Abate through the Board of Supervisors. While the abatement may take more than 200 days on average to complete, the process is not entirely within the Department's control due to the constraints of local ordinances and State law. That said, the department is reviewing ways to reduce the timeframe as much as possible including, but not limited to, entering into standardized "time and materials" agreements with abatement contractors, which could reduce the timeframe by as much as 30 days.

Recommendation 1.1:

Assign adequate administrative staff to facilitate prompt and accurate completion of billing and invoicing in cost recovery.

Management position concerning the recommendation: Concur

Comments:

As previously discussed in the comments to Finding 1, the Department is reviewing workload throughout our operations to determine if resources can be reallocated to the cost recovery unit. In addition, we are weighing the benefits of adding a position to adequately staff the process.

Recommendation 1.2:

Revise the ordinance to include language that allows the department to collect debts owed the county.

Management position concerning the recommendation: Concur

Comments:

Code Enforcement and County Counsel staffs are working diligently to revise Ordinance 725 to streamline the cost recovery process and improve the rate of collections. We anticipate having the revised ordinance in place by the beginning of calendar year 2011.

Recommendation 1.3:

Have a list of abatement contractors whose rates have already been approved through the Purchasing & Fleet Services Department readily available to select from in order to shorten the abatement process.

Management position concerning the recommendation: Concur

Comments:

The Department is preparing a Request For Proposal (RFP) in order to implement the recommendation.

Finding 2:

Contractors are not reimbursing the county for salvageable items removed from abated properties. Moreover, there was no verification to ensure the contractor removed all abated items.

Management position concerning the finding: Concur

Comments:

Abatements conducted on private property are inherently complex in nature and are comprised of removing mixed piles of detritus (rubbish) and unsafe, dilapidated structures. While the Department does not disagree with this audit finding, it is impractical for staff and contractors to "pick" and sort through tons of materials in order to recoup (what is usually) minimal salvage value. In addition, this approach does not inure to the benefit of the property owner as the increased labor to perform the function outweighs the value of the salvaged material. That being said, the Department is: (1) reiterating during its "job walks" with contractors that any salvaged material must be credited to the County (which is then passed through to the property owner), (2) implementing an officer training program in order to better identify salvageable materials on properties, and (3) strengthening the terms and conditions of the abatement contracts to ensure that the value of any items salvaged are credited to the County.

Recommendation 2.1:

Have the Code Enforcement Officer perform an analysis with the contractor to identify salvageable items at each location.

Management position concerning the recommendation: Concur

Comments:

As stated in the comments to Finding 2, the Department is implementing this recommendation by revising its policies and procedures and is initiating an officer training program.

Recommendation 2.2:

Require the Code Enforcement Officer to verify that all items listed were removed by the contractor.

Management position concerning the recommendation: Concur

Comments:

This is currently departmental policy and practice.

Recommendation 2.3:

Ensure the invoice is accompanied by dump receipts and an Abatement/Demolition Completion Form before approving a contractor's invoice for payment.

Management position concerning the recommendation: Concur

Comments:

This is currently departmental practice. We will ensure that salvage receipts are included before processing invoices for payment.

Recommendation 2.4:

Deduct the amount of dump receipts from the invoiced amount and approve the reduced amount for payment.

Management position concerning the recommendation: Concur

Comments:

The Department will inform contractors of this process and we will crosscheck invoices against the case file to ensure that identified salvageable materials are properly credited.

Finding 3:

Parking and administrative citations are not assigned, monitored and tracked; as a result missing citation numbers are not traceable to one individual. The department lacks written policies and procedures to maintain the security of citations; hence, there is no method to identify missing citations.

Management position concerning the finding: Concur

Comments:

Parking and administrative citations activity is currently monitored and tracked by individual officer; however, they have not been assigned to specific individuals. By adding this additional level of assignment, the Department will be able to enhance its tracking of voided and/or destroyed citations.

Recommendation 3.1:

Create and maintain a citation log:

- Log the beginning and ending number of each sequentially numbered set of citations in inventory;
- Require each officer to sign the log to obtain a set of citations; and
- Require the supervising officer sign the log authorizing the officer to take possession of identified citations.

Management position concerning the recommendation: Concur

Comments:

This recommendation has been implemented.

Recommendation 3.2:

Establish procedures to ensure complete records are maintained of all used, unused, and voided citations.

Management position concerning the recommendation: Concur

Comments:

The Department is revising its procedures to implement this recommendation.

Recommendation 3.3:

Routinely verify citations for continuity and investigate missing citations promptly.

Management position concerning the recommendation: Concur

Comments:

The Department is revising its procedures to implement this recommendation.