

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



**ITEM**  
2.6  
(ID # 3280)

**MEETING DATE:**

Tuesday, January 24, 2017

**FROM :** AUDITOR CONTROLLER:

**SUBJECT:** AUDITOR-CONTROLLER: Internal Audit Report 2016-301: Riverside County FIRE DEPARTMENT, Cooperative Service Agreements with Local Agencies, Follow-up, [District: All]; [\$0]

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. Receive and file Internal Audit Report 2016-301: Riverside County Fire Department, Cooperative Service Agreements with Local Agencies, Follow-up

**ACTION: Consent**

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

**BACKGROUND:**

**Summary**

We have completed the second follow-up audit of the Riverside County Fire Department. Our audit was limited to reviewing actions taken as of September 7, 2016, to help correct the findings noted in our audit report (2009-027.002) dated December 24, 2009, and that remained “not implemented” after our first follow-up audit dated October 27, 2011.

The first follow-up audit report contained two recommendations with reported status of “not implemented” and which required implementation to help correct the reported findings from the original audit report. For an in-depth understanding of the first follow-up audit, please refer to Internal Audit Report 2011-304: County of Riverside Fire Department, Cooperative Service Agreements with Local Agencies, Follow-up at [www.auditorcontroller.org/Divisions/InternalAudit/InternalAuditReports](http://www.auditorcontroller.org/Divisions/InternalAudit/InternalAuditReports).

Our responsibility is to provide the Board of Supervisors and management with an independent, objective, and reliable assessment of internal controls to ensure that costs for hazmat incidents are appropriately recovered, wherever possible. After two follow-ups, management has yet to take corrective action to fully implement our recommendation. We urge the Board of Supervisors to convey to the management of the Riverside County Fire Department the importance of taking corrective action. It is imperative that hazmat incidents are billed in a timely

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

manner. Incidents may become unrecoverable due to statute of limitations, which results in loss of revenue for the County.

<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
<b>NET COUNTY COST</b>	\$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:**

**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's Office - Internal Audit Report 2016-301: Riverside County Fire Department, Cooperative Service Agreements with Local Agencies, Follow-up