

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



FROM : AUDITOR CONTROLLER

SUBMITTAL DATE:

October 6, 2016

SUBJECT: Internal Audit Report 2016-005: Riverside County Law Offices of the Public Defender, Control Environment [District: All]; [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2016-005: Riverside County Law Offices of the Public Defender, Control Environment

Consent

Paul Angulo

Paul Angulo, Director of Audit Controller 10/7/2016

BACKGROUND:

Summary

We have completed an audit of the Riverside County Law Offices of the Public Defender to provide management and the Board of Supervisors with an independent assessment of internal controls over the control environment.

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0	\$ 0	\$ 0	\$ 0
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS:			Budget Adjustment:	No
			For Fiscal Year:	N/A

C.E.O. RECOMMENDATION:

BACKGROUND:

Summary (continued)

Based upon the results of our audit, we identified areas of opportunity that can help the Riverside County Law Offices of the Public Defender's management optimize the internal control component known as the control environment. Specifically, improvement can be made in the establishment and acknowledgement of a written succession plan, timely performance evaluations for employees, and access controls to their case management application.

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Impact on Residents and Businesses

Provide an assessment of internal controls over the audited areas.

Additional Fiscal Information

Not applicable

ATTACHMENT A.

Riverside County Auditor-Controller's Office Internal Audit Report 2016-005: Riverside County
Law Offices of the Public Defender, Control Environment