



COUNTY OF RIVERSIDE
OFFICE OF THE AUDITOR-CONTROLLER

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August 5, 2024

Honorable Judith C. Clark
Presiding Judge
Superior Court of California, County of Riverside
4050 Maint Street
Riverside, CA 92501

Reference: Response to 2023-2024 Grand Jury's Report: Office of Public Guardian –
Taking Care of At-Risk Adults

Honorable Judge Clark:

Pursuant to California Penal Code Section 933 et seq., please find enclosed the response of the Riverside County Auditor-Controller's Office to the above entitled Grand Jury Report.

The Riverside County Auditor-Controller's Office is responding to finding F1, F2, F3, F4, F5, F6 and F7 and recommendations R1 and R2 as requested under page 12 of the Grand Jury Report. Our agreement, partial agreement, or wholly disagreement with each finding is stated below after each finding as written in the Grand Jury Report.

Signed: Ben J. Benoit

Name: Ben J. Benoit

Title: County Auditor-Controller

GRAND JURY FINDINGS:

Grand Jury Finding #1:

F1: OPG manages millions of Federal, State, and County taxpayer dollars.

Response to Grand Jury Finding #1:

Respondent disagrees partially with the finding.

We partially disagree since we cannot attest that the statement above is factual. We trust the statement made by the Grand Jury is supported by their research and objective assessment of the information they received. As such, we remain neutral to the finding statement.

Grand Jury Finding #2:

F2: The Riverside County Auditor-Controller's office has not conducted an internal audit of OPG since 2014.

Response to Grand Jury Finding #2:

Respondent disagrees wholly with finding.

We recently concluded an audit of Public Guardian under the Department of Behavioral Health, and the final audit report will be issued by August 27, 2024. We will continue to audit the operations of the Office of Public Guardian in accordance with Board Resolution 83-338 and within the parameters allowed under the law.

Grand Jury Finding #3:

F3: The Riverside County Auditor-Controller's planned internal audits do not include OPG.

Response to Grand Jury Finding #3:

Respondent disagrees wholly with finding.

We recently concluded an audit of the Office of Public Guardian under the Department of Behavioral Health, and the final audit report will be issued by August 27, 2024. We view the Office of Public Guardian as an auditable unit within the Behavioral Health Department. As such, our risk-based approach to auditing Behavioral Health focuses on risks for this department as a whole and not solely focused on one auditable unit. We consider all risk managed by Behavioral Health and this drives what we include in the audit scope of each audit.

Grand Jury Finding #4:

F4: The Riverside County Auditor-Controller's office is required to audit County departments, offices, boards, and institutions.

Response to Grand Jury Finding #4:

Respondent agrees with finding.

We audit all county departments in accordance with Board Resolution 83-338 and will continue to do so as required.

Grand Jury Finding #5:

F5: OPG is a sensitive program that is not being financially audited internally, nor audited externally, for performance by the County on a regular basis.

Response to Grand Jury Finding #5:

Respondent disagrees partially with the finding.

We audit all county departments in accordance with Board Resolution 83-338 and will continue to do so as required. The Office of Public Guardian will remain an auditable unit within the Behavioral Health Department, and we'll audit the operations of this office consistent with the requirements under Board Resolution 83-338. Also, the county contracts with an external CPA firm to audit the county's financial statements. These external auditors perform various types of analysis for the entire county and audit the financial transactions for the year.

Grand Jury Finding #6:

OPG is audited annually by the state of California specifically for its use of Medi-Cal funds.

Respondent disagrees partially with the finding.

The Auditor-Controller's Office is not involved in audits performed by state or federal agencies. We support any audits conducted by other government agencies and will work with the Behavioral Health Department to permit access to audit reports issued by these agencies.

Grand Jury Finding #7:

OPG is audited annually by the state of California specifically for its use of Social Security funds.

Respondent disagrees partially with the finding.

The Auditor-Controller's Office is not involved in audits performed by state or federal agencies. We support any audits conducted by other government agencies and will work with the Behavioral Health Department to permit access to audit reports issued by these agencies.

GRAND JURY RECOMMENDATIONS:

Grand Jury Recommendation #1:

RI: The Auditor-Controller Office should financially audit OPG on a regular basis according to County policies and procedures.

- Based on finding: F1,F2,F3,F4,F5,F6,F7
- Financial Impact: Minimal - Moderate
- Time Frame: January 1, 2025

Response to Grand Jury #1:

Recommendation has been implemented.

Department comments:

The Auditor-Controller's Office will continue to perform its audit services in accordance and as required under Board Resolution 83-338. As such, the Office of Public Guardian will continue to be viewed as an auditable unit under the Behavioral Health Department and will follow a risk-based approach when selecting the audit scope under the department. Also, the county contracts with an external CPA firm to audit the county's financial statements. These external auditors perform various types of analysis for the entire county and audit the financial transactions for the year.

Grand Jury Recommendation #2:

R2: The Executive Office should order external performance audits for OPG on a regular basis, regardless of current County policies and procedures.

- Based on finding: F1,F2,F3,F4,F5,F6,F7
- Financial Impact: Minimal - Moderate
- Time Frame: January 1, 2025

Response to Grand Jury #2:

Recommendation will not be implemented because it is not applicable.

Department comments:

The Auditor-Controller's Office is an independent office from the Executive Office. We collaborate with the office on matters affecting and impacting the county. If the Executive Office needs our support to conduct internal audits of the Office of Public Guardian more

regularly, we will do so in accordance with Board Resolution 83-338 and as permitted under the parameters of the law governing the operations of the Office of Public Guardian.