

## City of Corona

### Listing of Citywide Audits

Updated on January 11, 2019



Department	Audit Type	Internal/External	Name of Agency/Firm	Frequency	Scope or Goal	Cost	Required Y/N
Administrative Services	CalPERS Compliance Review	External Firm	CalPERS	Randomly	Compliance review to verify membership and compensation reporting are consistent with regulations.	No charge	Y
Administrative Services	Compliance Review of the City's Section 125 Cafeteria Plan	Internal Review	City of Corona Legal & Risk Management Department	One-time	Compliance review of events that qualify an employee to process mid-year changes for the purpose of participating in the City's Opt-out benefit.	No charge	Y
Administrative Services	Safety / OSHA Compliance	Internal Review	City of Corona Safety Division	Randomly	Department level safety inspections.	No charge	Y
Administrative Services	Financial Compliance	External Review	Department of Justice (DOJ)	Annually	Certification of compliance. Review assets seized by federal asset forfeiture and use of assets, as related to the DOJ's guidelines. Non-compliance would result in the City not being able to participate in federal asset forfeiture seizure cases.	No charge	Y
Administrative Services	Miscellaneous Grants Audit	External Firm	Governmental Agency Grantor	Completion of large grants	Audit by government agency grantors at the completion of large grants, such as Title XVI grants from the Bureau of Reclamation.	No charge	Y
Administrative Services	Trip Reduction Fund Audit	External Firm	Lance, Soll, Lunghard, LLP (FY 2009-10 through present); Teaman Ramirez & Smith, Inc (FY 2008-09)	Annually	Audit of allocations made to the City by AB 2766 Subvention Program known as the Clean Air Act. The audit is submitted to the South Coast Air Quality Management District (SCAQMD).	\$ 988	Y
Administrative Services	Compliance Audit for the Housing Successor	External Firm	Lance, Soll, Lunghard, LLP (FY 2009-10 through present); Teaman Ramirez & Smith, Inc (FY 2008-09)	Annually	Compliance audit is required by California Health and Safety Code sections applicable to California Housing Successor Agencies.	\$ 5,376	Y

Department	Audit Type	Internal/External	Name of Agency/Firm	Frequency	Scope or Goal	Cost	Required Y/N
Administrative Services	Transportation Bicycle and Pedestrian Facilities Program Fund Audit	External Firm	BCA Watson Rice, LLP (FY 2013-14 through FY 2014-15); Bazillo Cobb Associates (FY 2011-12 through FY 2012-13); Thompson, Cobb, Bazillio & Assoc, PC (FY 2010-11); Mayer Hoffman McCann, PC (FY 2008-09 through FY 2009-10)	At one time was annual-no longer audited due to the lack of funding	Audit of the City's Transportation Development Act (TDA) Article 3 funds of the Bicycle and Pedestrian Facilities Program Fund. Article 3 funds may be used only for facilities provided for the exclusive use of pedestrians and bicycles pursuant to Section 99234 of the California Public Utilities Code, Article 3. Funding for this program was authorized by the Riverside County Transportation Commission (RCTC).	N/A - fees paid by RCTC	Y
Administrative Services	Single Audit	External Firm	Lance, Soll, Lunghard, LLP (FY 2009-10 through present); Teaman Ramirez & Smith, Inc (FY 2008-09)	Annually	Audit on compliance for each major program and on internal control over compliance and report on Schedule of Expenditures of Federal Awards required by the Uniform Guidance. The Uniform Guidance began in fiscal year 2015/2016 and continues to present. Prior to and including fiscal year 2014/15, the Single Audit was required by the OMB Circular A-133. This audit is submitted to the Federal Clearinghouse, the State Controller's Office, and federal pass-through grantors.	\$ 3,503	Y

Department	Audit Type	Internal/External	Name of Agency/Firm	Frequency	Scope or Goal	Cost	Required Y/N
Administrative Services	Comprehensive Annual Financial Report (CAFR)	External Firm	Lance, Soll, Lunghard, LLP (FY 2009-10 through present); Teaman Ramirez & Smith, Inc (FY 2008-09)	Annually	City's financial audit required to be submitted to the State Controller's Office, the Federal Clearinghouse due to federal grants included in the Single Audit, and federal pass-through grantors. The audit include three letters from the auditor: 1) The Independent Auditors' Report which express the auditors' opinion of the audit (included in the CAFR); 2) The Audit Communication Letter, separate communication sent directly to City Council and discusses significant audit findings, including new Statement of Governmental Accounting Standards (GASB Statements) included in the financial statements, any difficulties encountered in performing the audit, any corrected or uncorrected misstatements, disagreements with management and other audit findings or issues; 3) Report on Internal Control Over Financial Reporting and On Compliance and Other Matters, sent directly to the City Council and discusses internal control over financial reporting, as well as, compliance and other matters.	\$ 64,602	Y
Administrative Services	Cash Drawer Audit	Internal	City of Corona Finance Division	Quarterly	Verification of balance in cash drawer	No charge	Y

Department	Audit Type	Internal/External	Name of Agency/Firm	Frequency	Scope or Goal	Cost	Required Y/N
Administrative Services	Transit Services Fund Audit	External Firm	Macias Gini & O'Connell, LLP (FY 2015-16 through present); BCA Watson Rice, LLP (FY 2013-14 through FY 2014-15); Bazillo Cobb Associates (FY 2011-12 through FY 2012-13); Thompson, Cobb, Bazillio & Assoc, PC (FY 2010-11); Mayer Hoffman McCann, PC (FY 2008-09 through FY 2009-10)	Annually	Audit of the Corona Municipal Transit System, which operates due to the Transportation Development Act (TDA) Article 4 funds in accordance with California Public Utilities Code Section 99260. These funds are allocated by the Riverside County Transportation Commission (RCTC) to supplement the City's transit operations. The auditors are selected by the RCTC.	N/A - fees paid by RCTC	Y
Administrative Services	Compliance Review for Tier I Medicare Reimbursements	External Firm	Best Best & Kreiger	One-time	Review of the City's practice to only reimburse Medicare Part B and the City's contractual obligation to reimburse to Tier I retirees.	No charge	N
Administrative Services	Compliance Review of the Affordable Care Act	Internal Review	City of Corona Legal & Risk Management Department	One-time	Compliance Review for medical coverage purchased from Covered California, Opt Out, and ACA compliance.	No charge	N
Administrative Services	Financial Competency/Best Practice Review	External Review	California Society of Municipal Finance Officers (CSMFO)	Annually	Review of budget documents by other California government agencies to comply with CSMFO best practices for budget presentation. The City has received the Excellence in Budgeting Award each year since FY 2004-05.	\$ 150	N

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Administrative Services	Financial Competency/Best Practice Review	External Review	Government Finance Officers Association (GFOA)	Annually	Review of the Comprehensive Annual Financial Report (CAFR) by selected members of the GFOA professional staff and the GFOA Special Review Committee (SRC), which comprises individuals with expertise in public sector financial reporting and includes financial statement preparers, independent auditors, and other financial professionals. The City has received the Certificate of Achievement for Excellence in Financial Reporting Award for 27 consecutive years.	\$ 725	N
Administrative Services	Financial Competency/Best Practice Review	External Review	Government Finance Officers Association (GFOA)	Annually	Review of budget documents by other government agencies (nationally) to comply with GFOA best practices for budget presentation. The City has received the Distinguished Budget Presentation Award for the last two years, starting FY 2016-17.	\$ 635	N
Administrative Services	Benefit Plan and Sustainability Analysis	External Firm	KPMG	Per contract agreement, one time	Review of employee benefit plans, develop projections of employee benefit cost over ten years, perform "what-if" analysis of employee benefit cost projections, discuss range of options to mitigate budget shortfalls, and review budget projections for employee benefit costs under alternative scenarios.	\$ 75,000	N
Administrative Services	Cash Receipts- Agreed Upon Procedures (AUP)	External Firm	Lance, Soll, Lunghard, LLP	Fiscal Year ended 6/30/2015	Attestation of evaluating the City's cash receipts and the sufficiency of the procedures agreed to by the City Council, the management of the City of Corona, and Lance, Soll, Lunghard.	\$ 500	N

Department	Audit Type	Internal/External	Name of Agency/Firm	Frequency	Scope or Goal	Cost	Required Y/N
Administrative Services	Inventory- Agreed Upon Procedures (AUP)	External Firm	Lance, Soll, Lunghard, LLP	Fiscal Year ended 6/30/2015	Attestation of evaluating the inventory process of the City's warehouse, and the review of the City's warehouse's control structure which was agreed to by the City to evaluate its internal control structure applicable to the Committee of Sponsoring Organizations (COSO) internal control framework. The sufficiency of the procedures were the responsibility of the City of Corona.	\$ 13,725	N
Administrative Services	Bank Reconciliation- Agreed Upon Procedures (AUP)	External Firm	Lance, Soll, Lunghard, LLP	Fiscal Year ended 6/30/2015	Attestation of evaluating the City's bank reconciliation and the sufficiency of the procedures were agreed to by the City Council, the management of the City of Corona, and Lance, Soll, Lunghard, LLP.	\$ 125	N
Administrative Services	Review of Purchasing, Procurement, and Cash Disbursements in the Department of Water and Power and Maintenance Services Department- Agreed Upon Procedures (AUP)	External Firm	Lance, Soll, Lunghard, LLP	Report dated 3/1/16	Attestation of evaluating the purchasing, procurement and cash disbursement cycles of the Department of Water and Power (DWP), and the review of the purchasing, accounts payable and DWP department's control structure which was agreed to by the City to evaluate its internal control structure applicable to the Committee of Sponsoring Organizations (COSO) internal control framework. The sufficiency of the procedures were the responsibility of the City of Corona.	\$ 3,141	N

Department	Audit Type	Internal/External	Name of Agency/Firm	Frequency	Scope or Goal	Cost	Required Y/N
Administrative Services	Review of Purchasing, Procurement, and Cash Disbursements cycles of the City- Agreed Upon Procedures (AUP)	External Firm	Lance, Soll, Lunghard, LLP	Report dated 3/10/16	Attestation of evaluating the purchasing, procurement and cash disbursement cycles of the City, and the review of the purchasing, accounts payable department's control structure which was agreed to by the City to evaluate its internal control structure applicable to the Committee of Sponsoring Organizations (COSO) internal control framework. The sufficiency of the procedures were the responsibility of the City of Corona.	\$ 10,266	N
Administrative Services	Wires- Agreed Upon Procedures (AUP)	External Firm	Lance, Soll, Lunghard, LLP	Fiscal Year ended 6/30/2015	Attestation of evaluating the City's Financial Institution Wire Transfers and the sufficiency of the procedures agreed to by the City Council, the management of the City of Corona, and Lance, Soll, Lunghard, LLP.	\$ 125	N
Administrative Services	DUI Billings- Agreed Upon Procedures (AUP)	External Firm	Lance, Soll, Lunghard, LLP	Report dated 2/28/17	Attestation of evaluating the Police DUI Billings procedures, and the review of the Police Department's DUI Billings control structure which was agreed to by the City to evaluate its internal control structure applicable to the Committee of Sponsoring Organizations (COSO) internal control framework. The sufficiency of the procedures were the responsibility of the City of Corona.	\$ 5,716	N

Department	Audit Type	Internal/External	Name of Agency/Firm	Frequency	Scope or Goal	Cost	Required Y/N
Administrative Services	COPS Hiring Grant- Agreed Upon Procedures (AUP)	External Firm	Lance, Soll, Lunghard, LLP	Report dated 2/28/17	Attestation of evaluating the COPS Hiring Program procedures, and the review of the Police Department's grants control structure which was agreed to by the City to evaluate its internal control structure applicable to the Committee of Sponsoring Organizations (COSO) internal control framework. The sufficiency of the procedures were the responsibility of the City of Corona.	\$ 5,587	N
Administrative Services	Animal Control- Agreed Upon Procedures (AUP)	External Firm	Lance, Soll, Lunghard, LLP	Report dated 2/28/17	Attestation of evaluating the cash handling of the City's Animal Services and Enforcement, and the review of the Animal Services and Enforcement's control structure which was agreed to by the City to evaluate its internal control structure applicable to the Committee of Sponsoring Organizations (COSO) internal control framework. The sufficiency of the procedures were the responsibility of the City of Corona.	\$ 8,356	N
Administrative Services	Police Telestaff- Agreed Upon Procedures (AUP)	External Firm	Lance, Soll, Lunghard, LLP	Report dated 2/28/17	Attestation of evaluating the Police Telestaff timekeeping procedures of the City, and the review of the Police Department's timekeeping control structure which was agreed to by the City to evaluate its internal control structure applicable to the Committee of Sponsoring Organizations (COSO) internal control framework. The sufficiency of the procedures were the responsibility of the City of Corona.	\$ 7,503	N



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Administrative Services	Police AB 109 PACT- Agreed Upon Procedures (AUP)	External Firm	Lance, Soll, Lunghard, LLP	Report dated 2/28/17	Attestation of evaluating the procedures of the City with respect to the fiscal agent responsibilities of the Corona Police Department for the distribution and monitoring over the AB 109 Post-release Accountability and Compliance Team (PACT) funds for the County of Riverside, and the review of the AB 109 PACT's control structure which was agreed to by the City to evaluate its internal control structure applicable to the Committee of Sponsoring Organizations (COSO) internal control framework. The sufficiency of the procedures were the responsibility of the City of Corona.	\$ 5,017	N
Administrative Services	Corona Fire Inspection- Agreed Upon Procedures (AUP)	External Firm	Lance, Soll, Lunghard, LLP	Report dated 2/28/17	Attestation of evaluating the Fire inspection billing procedures of the City, and the review of the Fire Department's inspection billing control structure which was agreed to by the City to evaluate its internal control structure applicable to the Committee of Sponsoring Organizations (COSO) internal control framework. The sufficiency of the procedures were the responsibility of the City of Corona.	\$ 9,863	N
Administrative Services	Appropriations Limit Worksheet- Agreed Upon Procedures (AUP)	External Firm	Lance, Soll, Lunghard, LLP (FY 2009-10 through present); Teamam Ramirez & Smith, Inc (FY 2008-09)	Annually	Attestation of the City's Appropriations Limit Worksheet No. 6 as prescribed by State of California Constitution's Article XIII-B, Section 1.5. The AUP procedures are agreed to by the City of Corona and the League of California Cities.	\$ 676	N

Department	Audit Type	Internal/External	Name of Agency/Firm	Frequency	Scope or Goal	Cost	Required Y/N
Administrative Services	Investment Portfolio Report-Agreed Upon Procedures (AUP)	External Firm	Lance, Soll, Lunghard, LLP (FY 2009-10 through present); Teaman Ramirez & Smith, Inc (FY 2008-09)	Annually	Attestation of evaluating the City's Investment Portfolio Report and the sufficiency of the procedures is the responsibility of the City and Lance, Soll, Lunghard.	\$ 762	N
Administrative Services	Fire Telestaff- Agreed Upon Procedures (AUP)	External Firm	Lance, Soll, Lunghard, LLP	Report dated 2/28/17	Attestation of evaluating the Fire Telestaff timekeeping procedures of the City, and the review of the Fire Department's timekeeping control structure which was agreed to by the City to evaluate its internal control structure applicable to the Committee of Sponsoring Organizations (COSO) internal control framework. The sufficiency of the procedures were the responsibility of the City of Corona.	\$ 8,052	N
Administrative Services	Corona EMS Billing- Agreed Upon Procedures (AUP)	External Firm	Lance, Soll, Lunghard, LLP	Report dated 2/28/17	Attestation of evaluating the Emergency Medical Services (EMS) billing procedures of the City's Fire Department, and the review of the Fire Department's EMS Billings control structure which was agreed to by the City to evaluate its internal control structure applicable to the Committee of Sponsoring Organizations (COSO) internal control framework. The sufficiency of the procedures were the responsibility of the City of Corona.	\$ 9,124	N

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Administrative Services	Corona Evidence- Agreed Upon Procedures (AUP)	External Firm	Lance, Soll, Lunghard, LLP	Report dated 2/28/17	Attestation of evaluating the evidence safekeeping and monitoring of the City's Police Department, and the review of the Police Department's control structure with respect to evidence safekeeping and monitoring, which was agreed to by the City to evaluate its internal control structure applicable to the Committee of Sponsoring Organizations (COSO) internal control framework. The sufficiency of the procedures were the responsibility of the City of Corona.	\$ 6,001	N
Administrative Services	Measure A Local Streets and Road Program- Agreed Upon Procedures (AUP)	External Firm	Macias Gini & O'Connell, LLP (FY 2015-16 through present); BCA Watson Rice, LLP (FY 2013-14 through FY 2014-15); Bazillo Cobb Associates (FY 2011-12 through FY 2012-13); Thompson, Cobb, Bazillio & Assoc, PC (FY 2010-11); Mayer Hoffman McCann, PC (FY 2008-09 through FY 2009-10)	Annually	Attestation of the City's compliance of the grant terms and conditions of the Measure A Local Streets and Roads Program. The procedures were agreed to by the Riverside County Transportation Commission (RCTC).	N/A - fees paid by RCTC	N
Administrative Services	Utility Audit	External Firm	Troy & Banks, Inc.	Per contract agreement, one time	Analyzed historical account billing for inaccuracies or discrepancies on SCE billing. Assist with correcting billing and procuring refunds.	\$ 1,329	N
Administrative Services	Franchise Fee & Transient Occupancy Tax Audit	External Firm	Davis Farr, LLP	Per contract agreement, one time	Conducted four franchise fees and 31 transient occupancy tax compliance audits with a 3-year look back period.	\$ 91,500	N

Department	Audit Type	Internal/External	Name of Agency/Firm	Frequency	Scope or Goal	Cost	Required Y/N
Community Development	Community Development Block Grant (CDBG) Consolidated Annual Performance and Evaluation Report (CAPER)	Internal/External Firm	LDM Associates (city consultant)/Housing Urban Development (HUD)	Yearly	Annual reporting on the CDBG funds used by the city. City Council approves the CAPER before the city submits to HUD. This is done annually in September. Funds are limited to specific uses.	Included in city's contract with LDM to manage CDBG funds. Paid by CDBG.	Y
Community Development	Multiple Species Habitat Conservation Plan Fee (MSHCP)	External	Third party hired by the Regional Conservation Authority (RCA) of Western Riverside County	Yearly	Annual audits performed by RCA on the collection of MSHCP fees by the city. The city collects the MSHCP fee on behalf of the RCA with new permit construction. The city passes the collected fee to RCA.	Pass-through cost	Y
Department of Water & Power	Compliance Audit	External	Bureau of Reclamation	Annually	Title XVI (Reclamation's Water Recycling and Reuse Program) Grant Financial / Progress audit.	No charge	Y
Department of Water & Power	Compliance Audit	External	Bureau of Reclamation	Project Close out	Evaluation of the entire project from start to finish, associated with Title XVI Grant funds, to ensure compliance with grant on every level.	No charge	Y
Department of Water & Power	Compliance Audit	External	Santa Ana Watershed Project Authority (SAWPA)/ Dept. of Water Resources (DWR)	Quarterly	Site inspections of each project - Project specific - Prop 84 (Storm Water Grant Program) Funding.	No charge	Y
Department of Water & Power	Compliance Audit	External	Santa Ana Watershed Project Authority (SAWPA)/ Dept. of Water Resources (DWR)	Project Close out	Close out / Compliance / Financial - Project specific - Prop 84 Funding.	No charge	Y
Department of Water & Power	Compliance Audit	External	State Water Resources Control Board	One time	Labor compliance related to State Revolving Fund (SRF) loans.	No charge	Y
Department of Water & Power	Inspection	External	California Public Utilities Commission (CPUC)	Annually	(Electric Utility) CPUC requires Utility to conduct visual site visit and physical inspection.	Average \$15,000 (performed by Pacific Utilities Installation)	Y

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Department of Water & Power	Inspection	External	California Public Utilities Commission (CPUC)	Every 3-5 years	(Electric Utility) CPUC requires Utility to conduct detailed site visit, physical inspection and assessment.	\$15,000 (performed by Pacific Utilities Installation)	Y
Department of Water & Power	Inspection	External	State Water Resources Control Board - Division of Drinking Water	Every 3 years	Sanitary Survey Inspection of the drinking water system including wells, pumps, storage and plants for any changes, issues, and recommendations.	No charge	Y
Department of Water & Power	Inspection	Internal	G & G Environmental Compliance, Inc. on behalf of Corona Fire Dept.	Annually	Inspects DWP facilities for chemicals and correct California Environmental Reporting System (CERS) reporting.	No charge	Y
Department of Water & Power	Inspection	Internal	G & G Environmental Compliance, Inc. on behalf of Corona DWP	Annually	Inspects and tests backflow devices for Corona DWP service connections where potable water, irrigation, and reclaimed water are delivered.	\$ 324,100	Y
Department of Water & Power	Compliance Audit	External	Air Quality Management District (AQMD)	Randomly	Inspects permit posting, logs, and specific requirements written on permits as it pertains to the drinking water and water reclamation systems.	No charge	Y
Department of Water & Power	Inspection	External	Riverside County Department of Environmental Health	Randomly	Inspects hazardous waste facilities for compliance at DWP's facilities.	No charge	Y
Department of Water & Power	Inspection	External	State Water Resources Control Board	Anytime	Inspection of Water Reclamation Facilities in accordance with the facility's permit as it pertains to compliance.	No charge	Y
Department of Water & Power	Inspection	External	Western Municipal Water District	Randomly	Inspect and sample Inland Empire Brine Line Discharge locations within Corona DWP's service area as it pertains to the drinking water and water reclamation systems.	No charge	Y
Department of Water & Power	Compliance Audit	External	Air Quality Management District (AQMD) - Portable Equipment Registration Program (PERP)	3 years	Inspect portable engine/equipment units at DWP facilities including Water and Water Reclamation Treatment Facilities.	\$570 per unit (renewal and inspection fee)	Y

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Fire	Compliance Audit	External/Internal	Riverside County Emergency Medical Services Agency (REMSA)	Variable	Continual Quality Improvement (CQI) audits for Patient Care Reports (PCR)	No cost	Y
Fire	Operational	External	Insurance Standards Office (ISO)	Approx. every 10 years	Provides business insurance rates for cities (evaluations: Fire department, water supply, emergency communications).	No charge	Y
Fire	Operational	External	California Office of Emergency Services (OES)	Every 5 years	Hazardous Material Team certification and typing.	No charge	Y
Fire	Compliance Audit	External	Riverside County Environmental Health	Annually	Certified Unified Program Agencies (CUPA) - Hazardous Material inspections.	No charge	Y
Fire	Compliance Audit	External	California State Fire Marshal's Office	Variable	Educational "E" - Residential "R" - Industrial "I" occupancy inspections record validation	No charge	Y
Fire	Compliance Audit	External	Riverside County Emergency Management Division (EMD)	1 year and 3 year	Homeland Security Grant Program (HSGP) and Emergency Management Performance Grant Program (EMPG) accountability. Documentation monitoring annual/Site visit tri-annual .	No charge	Y
Fire	Compliance Audit	External/Internal	California Emergency Medical Service Authority (CAL EMSA)	Variable	Continuing Education (CE) Training record validation.	No charge	Y
Fire	Compliance Audit	External	Drug Enforcement Agency (DEA)	Variable	Controlled substance inventory controls .	No charge	Y
Fire	Compliance Audit	External	Santa Ana College	Every 3 years	Reconciliation and record validation .	No charge	Y
Fire	Operational	External	City Gate	Variable 2000, 2013	Evaluation of multiple components (standards of cover, strategic plan, fire stations, etc.).	\$125,000 Operational Audit / \$25,639 additional for Prevention Plan	N

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Information Technology	Top Security Risk and Critical Vulnerabilities PEN testing	External	Client First Technology	Every 1-3 Years	Third party review of software application and desktop software risks to ensure we are operating under best practices. External network penetration testing of existing attack surfaces.	\$ 7,507	Y
Information Technology	PCI Compliance	External	Client First Technology	As Needed	Payment card industry data security standard audit and review of our physical processes and network infrastructure to ensure the City complies with best security and procedural practices.	\$ 3,608	Y
Information Technology	Internal Remediation	External	Client First Technology	Randomly	Risk assessment, discovery and remediation plan for OS and server hardware with emphasis on security and the removal of outdated and unsupported hardware and systems.	\$ 7,541	N
Information Technology	AD Audit	Internal	Supervisor	Daily	Active Directory Security Reviews. New user account setup is monitored daily to ensure security by making sure only approved users gain access to the City computer resources.	No charge	N
Information Technology	Internal Servers	External	Client First Technology	Every 1-3 Years	Third party review of our server infrastructure to ensure we are compliant with best practices for security and disaster recovery.	\$ 7,541	N
Information Technology	WINPAK	Internal	Supervisor	Daily	System generated access reports for certain secure areas of the city are emailed daily to management for review and audit.	No charge	N
Information Technology	Business Process Review ERP	External	Central Square	As Needed	Vendor Business Process Review to ensure we are utilizing the system as intended, with emphasis on security, efficiency, and utilizing the newer features available in the system.	\$ 12,464	N

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Information Technology	Operational Preliminary Software Portfolio Assessment	External	Client First Technology	As Needed	Third party review of the software systems currently in use with emphasis on security and efficiency by ensuring there are no overlapping or unnecessary systems in place. Consolidating systems where possible saves on licensing costs.	\$ 7,000	N
Legal & Risk Management	General Liability Excess Insurance Carrier Audit of Third Party Administrator (TPA) Administration	External	Independent auditors selected by CSAC-EIA	Every 2 years	Audit claims handling by General Liability TPA overseen by Risk Management Staff.	No charge	Y
Legal & Risk Management	Workers' Comp Excess Insurance Carrier Audit of Third Party Administrator (TPA) Administration	External	Independent auditors selected by CSAC-EIA	Every 2 years	Audit claims handling by Workers' Compensation TPA overseen by Risk Management Staff.	No charge	Y
Legal & Risk Management	WC Self-Insurance Report to State Division of Industrial Relations	External	State	Annually	WC claims data reported to State for self-insured qualification assessment.	\$ 110,771  (State Fee to Administer Self-Insured Plans Throughout State)	Y
Legal & Risk Management	Actuarial Study	External	Bickmore & Associates	Annually	General Liability and Workers' Compensation loss reserve calculations.	\$ 6,000	Y
Legal & Risk Management	Workers' Compensation Payroll Audit	External	CSAC-EIA	Annually	Report of actual payroll for prior fiscal year to determine if additional premiums or a refund is needed.	No charge	Y
Library & Recreation Services	Compliance	External	California Dept. of Social Services Community Care Licensing	Should a complaint arise	State response to complaint (October 2018) about Kids Club compliance with California Code of Regulations, Title 22, Division 12, Article 2, Section 101158 (Exemption from Licensure). All sites reported in compliance.	No charge	Y



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Maintenance Services	Compliance Audit	External	Department of Transportation Caltrans on behalf of the Federal Aviation Administration (FAA)	Annually	(Airport) Inspect/address flight safety issues or concerns, identification and remediation.	No charge	Y
Maintenance Services	Compliance Audit	External	State Water Resources Control Board	Monthly/Annually	(Airport) Inspect/address storm water run-off issues or concerns, identification and remediation.	\$4,950 annually (Airport California Monitoring Group)	Y
Maintenance Services	Inspection	External	Excelsior Elevator on behalf of the State of California Department of Industrial Relations	Annually	(Building Maint. Division) Audit to ensure monthly elevator inspections (for City Buildings) are up to date and to re-issue permit.	\$ 15,180	Y
Maintenance Services	Compliance Audit	External	Army Corps of Engineers (ACOE) / Environmental Inspection	Every 5 years or as desired	(Airport) Inspect/address environmental safety issues or concerns, identification and remediation. Includes: Onsite business plans, written chemical hazard communication program, hazcom training, Fueling Facility Spill Prevention, Control, and Countermeasure (SPCC) plan, AQMD permit, and proper hazardous materials storage.	No charge	Y
Maintenance Services	Inspection	External	Excelsior Elevator on behalf of the State of California Department of Industrial Relations	Every 5 years	(Building Maint. Division) "5-year load test" for elevators (for City Buildings).	\$ 10,450	Y
Maintenance Services	Compliance Audit	External	Air Quality Management District (AQMD) - Portable Equipment Registration Program (PERP)	Every 3 years	(Fleet Maint. Division) Inspect portable engine/equipment units.	\$570 per unit (renewal and inspection fee)	Y

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Maintenance Services	Compliance Audit	External	Tanknology on behalf of Riverside County Department of Environmental Health	Monthly	(Fleet Maint. Division/Fuel Station) Designated Underground Storage Tank Operator Visual Inspection Report: Inspect fuel station pumps, filters, spill containers & sumps, and print all alarm notifications and note all findings in order to correct/repair all issues. Inspection to stay compliant with the State Water Resources Control Board regulation as it pertains to the City's fuel station within the Fleet Maintenance Division.	\$ 185	Y
Maintenance Services	Compliance Audit	External	Riverside County Department of Environmental Health	Randomly	(Fleet Maint. Division) Inspects Hazardous waste facilities for compliance.	No charge	Y
Maintenance Services	Compliance Audit	External	Tanknology on behalf of Riverside County Department of Environmental Health	Annually	(Fleet Maint. Division/Fuel Station) Monitoring System Certification: Inspection to make sure that all monitoring equipment for the underground storage tanks is functioning properly. This assists with avoiding unauthorized releases of fuel. Inspection to stay compliant with the State Water Resources Control Board regulation as it pertains to the City's fuel station within the Fleet Maintenance Division.	\$ 650	Y

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Maintenance Services	Compliance Audit	External	Tanknology on behalf of Riverside County Department of Environmental Health	Annually	(Fleet Maint. Division/Fuel Station) Spill Container Testing Report: Inspection to ensure that spill containers/sumps for underground storage tanks function properly in assisting with unauthorized releases of fuel. Inspection to stay compliant with the State Water Resources Control Board regulation as it pertains to the City's fuel station within the Fleet Maintenance Division.	\$ 165	Y
Maintenance Services	Compliance Audit	External	Tanknology on behalf of Riverside County Department of Environmental Health	Every 3 years	(Fleet Maint. Division/Fuel Station) Overfill Prevention Equipment Inspection Report: Inspection to make sure that all overfill equipment inside of underground fuel storage tanks are functioning properly when the tanks are filled to a certain point and shut off before unauthorized releases of fuel. Inspection to stay compliant with the State Water Resources Control Board regulation as it pertains to the City's fuel station within the Fleet Maintenance Division.	\$ 495	Y
Maintenance Services	Compliance Audit	External	Tanknology on behalf of Riverside County Department of Environmental Health	Every 3 years	(Fleet Maint. Division/Fuel Station) Secondary Containment Testing: Inspection of secondary containment and vapor recovery equipment of underground storage tanks. Inspection to stay compliant with the State Water Resources Control Board regulation as it pertains to the City's fuel station within the Fleet Maintenance Division.	\$ 1,796	Y

Department	Audit Type	Internal/External	Name of Agency/Firm	Frequency	Scope or Goal	Cost	Required Y/N
Maintenance Services	Compliance Audit	External	Tanknology on behalf of the Air Quality Management District (AQMD)	Quarterly	(Fleet Maint. Division/Fuel Station) Healy Fuel Station Nozzle Quarterly Inspection: Inspection of all vapor recovery equipment. Inspection to stay compliant with AQMD permit as it pertains to the City's fuel station within the Fleet Maintenance Division.	\$ 210	Y
Maintenance Services	Compliance Audit	External	Tanknology on behalf of the Air Quality Management District (AQMD)	Annually	(Fleet Maint. Division/Fuel Station) Healy Fuel Station Nozzle Annual Inspection: Thorough inspection of all vapor recovery equipment. Inspection to stay compliant with AQMD permit as it pertains to the City's fuel station within the Fleet Maintenance Division.	\$ 1,155	Y
Maintenance Services	Compliance Audit	Internal	City of Corona Community Development Department	Annually	(Park Maint. Division) Community Development Block Grant (CDBG) Program for Graffiti Abatement implementation/financial audit.	No charge	Y
Maintenance Services	Compliance Audit	External	Riverside County Public Health Department	Annually	(Park Maint. Division) Inspection and Audit of the City Pools and Splash Pads to ensure compliance and that facilities are safe for public use and all proper procedures are being followed.	\$ 1,624	Y
Maintenance Services	Inspection	External	Riverside County Public Health Department	Annually	(Park Maint. Division) Inspection by the Riverside County Health Department to ensure user groups and leagues are following all safe food practices and snack bars are clean and safe for use by sports leagues.	No charge	Y
Maintenance Services	Compliance Audit	External	Riverside County Department of Environmental Health	Quarterly	(Street Maint. Division) Inspection of the transfer yard located at 2205 Railroad Street.	No charge	Y

Department	Audit Type	Internal/External	Name of Agency/Firm	Frequency	Scope or Goal	Cost	Required Y/N
Maintenance Services	Inspection	External	G&G Environmental Compliance on behalf of Corona's DWP	Annually / Every 4 years	(Park Maint. Division) Inspection of recycled water connections to ensure proper use and compliance. Every four years perform a shut-down test to ensure there are no cross connections with the potable water system.	No charge	Y
Police	CJIS/NCIC Audit-Database	External	Department of Justice	Every 3 years	To improve quality of entries into the automated files through verification, validity, completeness and accuracy of a random sample of records in each of the CJIS/NCIC systems used.	No charge	Y
Police	CORI Audit	External	Department of Justice	Every 3 years	To ensure all ACHS users are trained and in compliance with Department of Justice policies. Documentation is examined to verify the "Need to Know" for each ACHS and the review of the 30 character "route to field."	No charge	Y
Police	CLETS Policy and Security Audit	External	Department of Justice	Upon request	The audit identifies security control that must be in place and the personnel screening. It covers physical, administrative, and technical security.	No charge	Y
Police	Automated License Plate Reader	Internal	Sergeant	Annually	Ensure use of ALPR is within policy.	No charge	Y
Police	Grant Compliance	External	Department of Homeland Security	Upon Request	Agency will perform audit to reconcile any equipment purchased with the Department of Homeland Security grant money is physically located and correctly labeled in the Police Department. Last audit conducted August 2017.	No charge	Y
Police	Strategic Planning Workshop	External	Nels Klyver	One time	Strategic Planning Workshop contracted to Nels Klyver in September 2002.	\$ 28,730	N

Department	Audit Type	Internal/External	Name of Agency/Firm	Frequency	Scope or Goal	Cost	Required Y/N
Police	Grant Compliance	External	State of California Office of Traffic Safety	Upon Request	Agency will conduct compliance checks on labor reporting or other traffic reporting items related to the OTS grant money. Last compliance check conducted September 2015.	No charge	Y
Police	Jail Inspection	External	Riverside County (Public Health Inspection / Nutritionist)	Annually	Inspection of Jail facility for health and safety compliance. Completed May 2018.	\$ 1,328	Y
Police	Jail Inspection	External	CA Department of Justice	Every 3 years	Inspection of Jail facility for health and safety compliance. Last inspection conducted 2015.	\$ 350	Y
Police	Jail Inspection	External	CA Board of State Community Corrections	Annually	Monitor jails that detain minors, ensure jail is in compliance with section 209 of the Welfare and Institutions Code.	No charge	Y
Police	Air Quality- Firearms Range	External	Outside Contracted	As needed	Perform lead level testing of air quality in firearms range for health and safety compliance. Last testing conducted 2016.	No charge	Y
Police	Emergency Medical Dispatch- County Accreditation	External	Riverside County OES	Every 3 years	Accreditation that medical attention is being instructed and preformed to county standards. New program.	\$ 2,250	Y
Police	Narcotics/Explosive Training Aids	Internal	K9 Coordinator	Quarterly	All controlled substance and explosive training samples will be inspected, weighed and tested quarterly. The results of the quarterly testing shall be recorded and maintained by the canine coordinator with a copy forwarded to the dispensing agency.	No charge	Y
Police	Gang Intelligence Files	External	Department of Justice	Quarterly	Ensure compliance with Cal gang submitting entry requirements.	No charge	Y

Department	Audit Type	Internal/External	Name of Agency/Firm	Frequency	Scope or Goal	Cost	Required Y/N
Police	Portable Audio/Video Recorders (Body Worn Camera)	Internal	Supervisor	Monthly	Conduct monthly random reviews of BWC recordings captured by their assigned officers. Review the recordings to evaluate officer performance to ensure the BWC is being used properly, and to select incidents that may have value for training purposes.	No charge	Y
Police	Audit of submissions to LA CLEAR	External	LA CLEAR	Randomly	Make sure Corona PD is following submitting guidelines for entries into LA Clear and has documentation on why we ran the information. Completed 2018.	No charge	Y
Police	Finance Dept. Impress Funds	Internal	City of Corona Finance Department	Annually	Make sure monies issued to VNI Sergeant accounted for and spent on appropriate items.	No charge	Y
Police	Property Room	External	POST	Upon request	To assess property operations and identify potential issues. Completed 2018.	No charge	Y
Police	Safe room	Internal	Supervisor	Annually	Random audit of drugs and currency in safe room.	No charge	Y
Police	Sexual Assault Kit	Internal/External	Department of Justice	Every 120 Days	Identify SART Kits that by law need to be sent to DOJ for DNA analysis and testing.	No charge	Y
Police	Use of Force Review	Internal	Defensive Tactics Instructors	Quarterly	Ensure personnel are within policy and training.	No charge	Y
Police	POST Training	Internal	Training Sergeant	Quarterly	To confirm the personnel are in compliance with the state mandated training.	No charge	Y
Police	CLETS	External	Department of Justice	Annually	Audit CLETS use by all employees.	No charge	Y
Police	Officer Involved Shootings	External	Department of Justice	Annually	Gather statistical data of officer involved shootings.	No charge	Y
Police	Background and training records	External	Department of Justice	Annually	Review background and Field Training records.	No charge	Y
Police	Property room firearms	Internal	Supervisor	Semi-annually	To audit all firearms in property room.	No charge	Y

Department	Audit Type	Internal/External	Name of Agency/Firm	Frequency	Scope or Goal	Cost	Required Y/N
Police	Cold cases	Internal	City of Corona Police Investigations Division	Bi-annually	Identify cases that may need to be reopened due to technological advancements or new information.	No charge	N
Public Works	TUMF (Transportation Uniform Mitigation Fee)	External	WRCOG (Western Regional Council of Governments)	Annually	Verification of pass-through fee collection on certain development projects.	No charge	Y
Public Works	MS4 (Municipal Separate Storm Sewer System) Permit Compliance	External	Regional Water Quality Control Board – Santa Ana	At discretion of the Board	Program review to assess compliance with the City’s NPDES Storm Water Permit.	No charge	Y
Public Works	FTA Triennial Review External Federal Transit Administration (FTA)	External	Federal Transit Administration (FTA)	Every 3 years	Review Transit Operations and compliance with federal requirements.	No charge	Y
Public Works	TDA Audit	External	Independent Auditor for Riverside County Transportation Commission (RCTC)	Annually	Review Transit Operations.	No charge	Y
Public Works	TDA Triennial Performance	External	Riverside County Transportation Commission (RCTC)	Every 3 years	Review Transit Operations.	No charge	Y
Public Works	MSCHP Development Mitigation Fee Attestation	External	Western Riverside County Regional Conservation Authority	Annually, based on selection by agency	CIP Projects; Foothill Parkway Widening, Home Gardens Water District Well Collection, 2016-17 CDBG Sidewalk Improvements, City Park Basketball & Volleyball Court Relocation, Ontario Avenue Street Improvements, and California Avenue Sewer Improvements.	No charge	Y
Public Works	Proposition 1B Funding	External	State of California Department of Transportation	Upon Project Completion and/or discretion of agency	Auto Center Drive Project.	No charge	Y
Public Works	Every 3 years FTA Drug & Alcohol Audit 2013	External	Federal Transit Administration (FTA)	As needed depending on findings on FTA Triennial Review	Review Transit Operations and compliance with federal requirements.	No charge	N (only as-needed)