

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



ITEM: 2.11  
(ID # 20600)

MEETING DATE:

Tuesday, December 13, 2022

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2023-306 Riverside County  
TLMA, Building and Safety Follow-up Audit

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2023-306: Riverside County Transportation and Land Management Agency, Building and Safety, Follow-up Audit

ACTION: Consent

  
Tanya Harris, Assistant Auditor Controller 12/7/2022

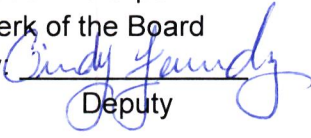
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MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Washington, seconded by Supervisor Spiegel and duly carried, IT WAS ORDERED that the above matter is received and filed as recommended.

Ayes: Jeffries, Spiegel, Washington, and Hewitt  
Nays: None  
Absent: Perez  
Date: December 13, 2022  
xc: Auditor

Kecia R. Harper  
Clerk of the Board

By   
Deputy

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

<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	\$ 0.0	\$ 0.0
<b>NET COUNTY COST</b>	\$ 0.0	\$ 0.0	\$ 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:** Approve

**BACKGROUND:**

**Summary**

We completed a follow-up audit of the Riverside County Transportation and Land Management Agency, Building and Safety. Our audit was limited to reviewing actions taken as of June 29, 2022, to correct findings noted in our original audit report 2021-010 dated June 08, 2021. The original audit report contained three recommendations, all of which required implementation to help correct the reported findings.

Based on the results of our audit, we found that of the three recommendations:

- Two of the recommendations were implemented.
- One of the recommendations was not implemented.

For an in-depth understanding of the original audit, please refer to the Internal Audit 2021-010 at [www.auditorcontroller.org/Divisions/AuditsandSpecializedAccounting/InternalAuditReports](http://www.auditorcontroller.org/Divisions/AuditsandSpecializedAccounting/InternalAuditReports).

**Impact on Citizens and Businesses**

Provide an assessment of internal controls over the audited areas.

**SUPPLEMENTAL:**

**Additional Fiscal Information**

Not applicable

**ATTACHMENTS:**

A: Riverside County Auditor-Controller - Internal Audit Report 2023-306: Riverside County Transportation and Land Management Agency, Building and Safety, Follow-up Audit.

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



Stephanie Perez, Principal Management Analyst 12/8/2022

**Internal Audit Report 2023-306**

**Riverside County  
Transportation and Land Management  
Agency, Building and Safety  
Follow-up Audit**

**Report Date: November 29, 2022**



**Office of Paul Angulo, CPA, MA  
Riverside County Auditor-Controller  
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[www.auditorcontroller.org](http://www.auditorcontroller.org)



**COUNTY OF RIVERSIDE**  
OFFICE OF THE  
AUDITOR-CONTROLLER

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Paul Angulo, CPA, MA  
Riverside County Auditor-Controller

Tanya S. Harris, DPA, CPA  
Assistant Auditor-Controller

November 29, 2022

Charissa Leach  
Assistant County Executive Officer  
Riverside County Transportation and Land Management Agency, Building and Safety  
4080 Lemon Street, 14<sup>th</sup> Floor  
Riverside, CA 92501

**Subject: Internal Audit Report 2023-306: Riverside County Transportation and Land Management Agency, Building and Safety, Follow-up Audit**

Dear Ms. Leach:

We completed the follow-up audit of Riverside County Transportation and Land Management Agency, Building and Safety Follow-up Audit. Our audit was limited to reviewing actions taken as of June 29, 2022, to help correct the findings noted in our original audit report 2021-010 dated June 8, 2021.

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 reasonable assurance that our objective, as described in the preceding paragraph, is achieved. Additionally, the standards require that we conduct the audit to provide sufficient, reliable, and relevant evidence to achieve the audit objectives. We believe the audit provides a reasonable basis for our conclusion.

The original audit report contained 3 recommendations, all of which required implementation to help correct the reported findings. Based on the results of our audit, we found that of the 3 recommendations:

- Two of the recommendations were implemented.
- One of the recommendation was not implemented.

Internal Audit Report 2023-306: Riverside County Transportation and Land Management Agency,  
Building and Safety, Follow-up Audit

Summary of the conditions from the original audit and the results of our review on the status of the implementation of the recommendations are provided in this report. For an in-depth understanding of the original audit, please refer to Internal Audit Report 2021-010 [www.auditorcontroller.org/Divisions/AuditsandSpecializedAccounting/InternalAuditReports](http://www.auditorcontroller.org/Divisions/AuditsandSpecializedAccounting/InternalAuditReports)

Paul Angulo, CPA, MA  
Riverside County Auditor-Controller



By: René Casillas, CPA, CRMA  
Deputy Auditor- Controller

cc: Board of Supervisors  
Jeff A. Van Wagenen, County Executive Officer  
Dave Rogers, Chief Administrative Officer  
Grand Jury

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### Attachments:

A. Internal Audit Report 2021-010

B. Status of Findings as Reported by Riverside County Transportation and Land Management Agency, Building and Safety on June 29, 2022.

## Application Controls

### Finding 1: Untimely Disabling of User Access Rights

PLUS system and Active Directory accounts were not disabled in a timely manner for employees no longer with the department. Furthermore, records were not maintained to adequately monitor user access right requests submitted to RCIT to mitigate the risk of unauthorized access. We identified the following in our review of 21 terminated employees:

- 14 (67%) PLUS system user accounts were not disabled within 24 hours of the employee terminating employment with the department. The disabling of the user accounts ranged between 21 days and 107 days after the employee had ended employment. In addition, 5 (24%) PLUS user accounts are currently active after the employees ended employment with Building and Safety. County of Riverside Information Security Standard v1.0, Section 4.1, *Account and Access Management*, states, "Accounts for terminated or transferred employees shall be disabled or removed on the day of termination or transfer."
- 20 (95%) Active Directory employee termination requests submitted to RCIT could not be provided by department. Furthermore, RCIT was able to provide 11 Active Directory employee termination requests. We identified 6 of 11 (55%) employee termination requests were not submitted timely to RCIT. The employee termination requests ranged from 5 days and 331 days after the employee had ended employment with Building and Safety.

The current processes for disabling terminated/retired employees PLUS user access and Active Directory should be strengthened. When an account is not closed immediately after employment has ended, there is a security risk to the information maintained in the systems used by the department.

### Recommendation 1.1

Establish policies and procedures to ensure immediate disabling of user access rights for terminated or transferred employees as required by County of Riverside Information Security Standard v1.0, Section 4.1, *Account and Access Management*.



**Current Status 1.1: Implemented**

**Recommendation 1.2**

Ensure compliance with County of Riverside Information Security Standard v1.0, Section 4.1, *Account and Access Management*, by requesting the disabling of user system accounts on the day of an employee's termination or transfer from the department.

**Current Status 1.2: Not Implemented**

During our review of 10 terminated employees, we identified 3 requests were not submitted timely. One employee termination request was created 7 days after the employee termination date, and 2 employee termination requests were created more than 35 days after the employee termination dates.

**Recommendation 1.3**

Establish policies and procedures for following up with RCIT on employee termination requests to ensure that user access rights are disabled timely.

**Current Status 1.3: Implemented**