

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



ITEM: 2.28
(ID # 21884)

MEETING DATE:
Tuesday, May 23, 2023

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2023-317: Riverside County Office of the District Attorney, Follow-up Audit, All Districts. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2023-317: Riverside County Office of the District Attorney, Follow-up Audit

ACTION:Consent


Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 5/8/2023

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Spiegel, Washington, Perez, and Gutierrez
Nays: None
Absent: None
Date: May 23, 2023
xc: Auditor-Controller

Kimberly A. Rector
Clerk of the Board

By: 
Deputy

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

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
NET COUNTY COST	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
SOURCE OF FUNDS: N/A			Budget Adjustment: No	
			For Fiscal Year: n/a	

C.E.O. RECOMMENDATION: Approve

BACKGROUND:

Summary

We completed a follow-up audit of the Riverside County Office of the District Attorney. Our audit was limited to reviewing actions taken as of January 3, 2023, to correct findings noted in our original audit report 2022-016 dated May 17, 2022. The original audit report contained two recommendations, all of which required implementation to help correct the reported findings.

BACKGROUND:

Summary (continued)

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

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

For an in-depth understanding of the original audit, please refer to Internal Audit Report 2019-009 included as an attachment to this follow-up audit report, or it can also be found at:

<https://auditorcontroller.org/divisions/internal-audit>

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 2023-317: Riverside County Office of the District Attorney, Follow-up Audit.

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



Stephanie P., Principal Management Analyst 5/16/2023

Internal Audit Report 2023-317

**Riverside County
Office of the District Attorney
Follow-up Audit**

Report Date: May 23, 2023



**Office of Ben J. Benoit
Riverside County Auditor-Controller
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Ben J. Benoit
Riverside County Auditor-Controller

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

May 23, 2023

Jared Haringsma
Assistant District Attorney
Riverside County Office of the District Attorney
3690 Orange Street
Riverside, CA 92501

Subject: Internal Audit Report 2023-317: Riverside County Office of the District Attorney, Follow-up Audit

Dear Mr. Haringsma:

We completed the follow-up audit of Riverside County Office of the District Attorney. Our audit was limited to reviewing actions taken as of December 15, 2022, to help correct the findings noted in our original audit report 2022-015 dated May 17, 2022.

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 two recommendations, all of which required implementation to help correct the reported findings. Based on the results of our audit, we found that of the two recommendations:

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

**Internal Audit Report 2023-317: Riverside County Office of the District Attorney,
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 2022-015 included as "Attachment A" of this audit report along with our department status letter as "Attachment B." You can also find the original audit report at <https://auditorcontroller.org/divisions/internal-audit>.

We thank you and your staff for your help and cooperation. The assistance provided contributed significantly to the successful completion of this audit.



Ben J. Benoit
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

Internal Audit Report 2023-317: Riverside County Office of the District Attorney,
Follow-up Audit

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Internal Audit Report 2023-317: Riverside County Office of the District Attorney,
Follow-up Audit

Software Application Controls

Finding 1: Timely Termination of Access Rights to Data Applications

“Eighty-three (57%) out of one-hundred forty-five terminated employees reviewed, active directory accounts were not disabled within 24 hours of an employee ending employment with Office of the District Attorney. The average time elapsed to disable active directory accounts was 19 days with the longest time lapsed being 484 days and the shortest being 2 days. 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.’ Requests to disable active directory are not created timely after employees end employment and requests are not processed timely by District Attorney IT when received. Additionally, District Attorney does not have written policies and procedures that detail the process and requirements for deactivating user accounts when employees end employment with the department. 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. Given the sensitivity of the information the Office of the District. Attorney maintains in their systems, safeguarding sensitive information should be of high priority.”

Recommendation 1.1

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

Current Status 1.1: Not Implemented

There has been improvement with the termination of access to active directory for departing employees. However, based on the results of our our review of 31 terminated employees, we identified 17 (55%) active directory accounts were not terminated timely. The average time elapsed between employee termination and active directory account termination was 6 days (down from 19 days based on results from the original audit), with the longest taking 14 days for approval and the shortest taking 2 days.

**Internal Audit Report 2023-317: Riverside County Office of the District Attorney,
Follow-up Audit**

Management's Response:

The previously submitted proposed DAO termination policy has been implemented officewide. The DAO is continuing to train employees to ensure compliance with the County Security Standards.

Recommendation 1.2

“Establish policies and procedures for the immediate disabling of user access rights for terminated or transferred employee in accordance with County of Riverside Information Security Standard v1.0, Section 4.1, Account and Access Management.”

Current Status 1.2: Implemented