

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



ITEM: 2.27
(ID # 21883)

MEETING DATE:
Tuesday, May 23, 2023

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2023-326: Riverside County Information Technology Follow-up Audit, All Districts. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2023-326: Riverside County Information Technology, Follow-up Audit

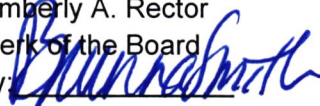
ACTION: Consent


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 Information Technology. Our audit was limited to reviewing actions taken as of March 16, 2023, to correct findings noted in our original audit report 2020-020 dated July 12, 2022. The original audit report contained four recommendations, all of which required implementation to help correct the reported findings.

BACKGROUND:

Summary (continued)

Based on the results of our audit, we found that the four recommendations were implemented.

For an in-depth understanding of the original audit, please refer to Internal Audit Report 2022-020 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 2023-326: Riverside County Information Technology, Follow-up Audit.

Internal Audit Report 2023-326

**Riverside County
Information Technology
Follow-up Audit**

Report Date: May 23, 2023



**Office of Ben J. Benoit
Riverside County Auditor-Controller
4080 Lemon Street, 11th Floor
Riverside, CA 92509
(951) 955-3800**

www.auditorcontroller.org



COUNTY OF RIVERSIDE
OFFICE OF THE
AUDITOR-CONTROLLER

County Administrative Center
4080 Lemon Street, 11th Floor
P.O. Box 1326
Riverside, CA 92502-1326
(951) 955-3800
Fax (951) 955-3802



Ben J. Benoit
Riverside County Auditor-Controller

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

May 23, 2023

Jim Smith
Chief Information Officer
Riverside County Information Technology
3540 14th Street
Riverside, CA 92501

**Subject: Internal Audit Report 2023-326: Riverside County Information Technology,
Follow-up Audit**

Dear Mr. Smith:

We completed the follow-up audit of Riverside County Information Technology. Our audit was limited to reviewing actions taken as of March 16, 2023, to help correct the findings noted in our original audit report 2022-020 dated July 12, 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.

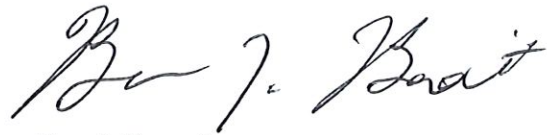
The original audit report contained four recommendations, all of which required implementation to help correct the reported findings. Based on the results of our audit, we found that of the four recommendations all were implemented.

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 2022-020 included as "Attachment A" of this audit report along with your department status

Internal Audit Report 2023-326: Riverside County Information Technology, Follow-up Audit

letter as "Attachment B." You can also find the original audit report at <https://auditorcontroller.org/divisions/internal-audit/reports>.

We thank you and your staff for the 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 2023-326: Riverside County Information Technology, Follow-up Audit

Table of Contents

	Page
Results:	
Application Controls	4
Device Disposal	5
 Attachments:	
A. Internal Audit Report 2022-020	
B. Status of Findings as Reported by Riverside County Information Technology on March 16, 2023.	

Internal Audit Report 2023-326: Riverside County Information Technology, Follow-up Audit

Application Controls

Finding 1: Timely Termination of Access Rights to Data Applications

“Three (25%) out of twelve terminated employees reviewed, active directory accounts were not disabled within 24 hours of an employee ending employment with Information Technology. The average time lapsed to disable active directory accounts was 7 days with the longest time lapsed being 8 days and the shortest being 5 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 and approvals to disable Active Directory are not created and approved timely after employees are no longer employed by the county. 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

“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: Implemented

Recommendation 1.2

“Develop policies and procedures to ensure the disabling of active directory accounts are requested and approved within 24 hours of an employee ending employment with the department.”

Current Status 1.2: Implemented

Internal Audit Report 2023-326: Riverside County Information Technology, Follow-up Audit

Device Disposal

Finding 2: Device Disposal

“Seven (70%) out of ten device disposals sampled did not have an Electronic Liability Surplus and Release Form. RCIT Capital Asset Management Procedures, *Capital Asset Disposition*, states, ‘An Electronic Surplus Liability and Release Form must be completed when disposing of electronic devices such as hard drives, storage drives, memory sticks, computers, printers, copiers, and servers. This form will attest that all electronic items have been wiped clean and that these items do not have County data on them.’ The current processes do not ensure that an ‘*Electronic Surplus Liability and Release Form*’ is completed to attest that disposed data devices have been sanitized of county data. Proper data destruction is an effective way to ensure sensitive data on devices becomes inaccessible and lowers the likelihood of a data breach.”

Recommendation 2.1

“Ensure compliance with RCIT Capital Asset Management Procedures, *Capital Asset Disposition*, by completing an ‘*Electronic Surplus Liability and Release Form*’ for every data device that is disposed.”

Current Status 2.1: Implemented

Recommendation 2.2

“Develop a process to ensure all data storage devices are wiped clean of county data when disposed.”

Current Status 2.2: Implemented