

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



**ITEM: 2.12
(ID # 21737)**

MEETING DATE:
Tuesday, May 02, 2023

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2023-328: Riverside County Human Resources Department, Follow-up Audit, All Districts. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2023-328: Riverside County Human Resources Department, Follow-up Audit

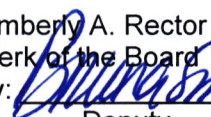
ACTION:Consent


Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 4/14/2023

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Washington, seconded by Supervisor Gutierrez 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 2, 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

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 2022-022 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 Residents 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 2023-328: Riverside County Human Resources Department, Follow-up Audit.


 Stephanie Perez, Principal Management Analyst 4/24/2023

Internal Audit Report 2023-328

**Riverside County
Human Resources Department
Follow-up Audit**

Report Date: May 2, 2023



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

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

May 2, 2023

Michael Bowers
Human Resources Director
Riverside County Human Resources Department
4080 Lemon St, 7th Floor
Riverside, CA 92502

Subject: Internal Audit Report 2023-328: Riverside County Human Resources Department, Follow-up Audit

Dear Mr. Bowers:

We completed the follow-up audit of Riverside County Human Resources Department. Our audit was limited to reviewing actions taken as of February 10, 2022, to help correct the findings noted in our original audit report 2022-022 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 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 2023-308: Riverside County Human Resources Department,
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 2022-022 included at "Attachment A" of this audit report along with your department status letter as "Attachment B." You can also find the original audit report at <https://auditorcontroller.org/divisions/internal-audit/reports>.

We completed testing to determine whether the recommendations were implemented. We concluded that one recommendation was not implemented. The results were communicated with the Human Resources management and your response to our conclusion is included this report.

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 2023-308: Riverside County Human Resources Department,
Follow-up Audit

Table of Contents

	Page
Results:	
System Access Controls	4

Attachments:

A. Internal Audit Report 2022-022

B. Status of Findings as Reported by Riverside County Human Resources Department on
February 10, 2023.

Internal Audit Report 2023-308: Riverside County Human Resources Department,
Follow-up Audit

System Access Controls

Finding 1: Timely Termination of Access Rights to the County Systems

“Four (13%) out of a sample of 30 were not timely disabled. We identified employee access rights were not disabled within 24 hours upon their termination from Human Resources. The longest time lapsed to submit and approve the access removal request being 6 days and the shortest being 2 days. County of Riverside Information Security Standard V1.0, Section 4.1, *Account and Access Management*, states, ‘Account for terminated or transferred employees shall be disabled or removed on the day of termination or transfer.’ Since department did not timely submit and approve the access termination request through Riverside County Service Now, the access rights were not timely removed by the Information Technology staff. Former employees with the ability to access the Human Resources Management System and other county systems following their termination date increase the risk of unauthorized use, disclose, modification, or destruction whether accidental or intentional.”

Recommendation 1.1

“Ensure compliance with County of Riverside Information Security Standard v1.0, Section 4.1, *Account and Access Management*, by disabling user system access to Human Resources Management System and other county systems on the day of an employee’s termination or transfer from the department.”

Current Status 1.1: Not Implemented

Seven (23%) out of 31 sampled terminated employees did not have their active directory account termination requests created in a timely manner. The average time lapsed was 16 days with the longest being was 78 days and the shortest being 2 days.

Management’s Response

“HR has been working to identify and correct specific deficiencies in terminating the access rights of County employee’s that separate from the County or transfer to another County Department. We have identified two major gaps in our internal processes.

**Internal Audit Report 2023-308: Riverside County Human Resources Department,
Follow-up Audit**

In reviewing the examples provided in the recent audit report, we found that HR was at times not receiving timely notifications from managers when an employee resigned or transferred to another Department. The second and most glaring problem, was the delay in approval of the terminations in Service Now. The approval step in the Service Now workflow was creating redundancies in the process because HR receives the termination request from the managers in writing. This is usually an email with the employee's resignation letter attached. This delay resulted in the termination workflow in Service Now to come to a halt, until the manager was reminded or prompted to approve the request.

To address the above deficiencies, HR has implemented the following changes:

- HR has centralized internal procedures for terminations within the Administrative Services Division. All terminations are currently routed by the employees' managers to the to the HR Admin Services Officer (ASO) at HRAdminServices@rivco.org for processing.
- Most importantly, HR has centralized the submission and approval workflow in Service Now within the Administrative Services Division. All approvals are routed back to designated staff for processing the Service Now employee termination request, currently the HR ASO. This change allows the ASO to submit, as well as approve the termination requests in Service Now, without having to wait for a manger to approve. By rerouting the approval back to the person initiating the Service Now request, HR has streamlined the process and eliminated redundancy.
- In addition, HR Administration has been communicating and engaging with managers and supervisors to raise awareness of the new procedure for terminations. In our last HR Managers meeting, the HR Director stressed the importance of timely termination notices to HR Administration. "

Recommendation 1.2:

"Establish policies and procedures to submit and approve the Riverside County Service Now ticket for user access rights termination within 24 hours upon employee termination or transfer from department in accordance with County of Riverside Information Security Standard v1.0, Section 4.1, *Account and Access Management*".

Current Status 1.2: Implemented