

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



ITEM: 2.9
(ID # 23242)

MEETING DATE:
Tuesday, October 17, 2023

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2024-312: Riverside County
Emergency Management Department, Follow-up Audit, All Districts. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2024-312: Riverside County Emergency
Management Department, Follow-up Audit.

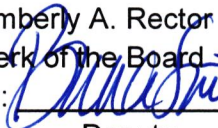
ACTION:Consent


Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 10/9/2023

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Perez, seconded by Supervisor Spiegel 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: October 17, 2023
xc: Auditor Controller, EMD

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:

BACKGROUND:

Summary

We completed a follow-up audit of the Riverside County Emergency Management Department. Our audit was limited to reviewing actions taken as of July 5, 2023, to correct findings noted in our original audit report 2023-001 dated December 13, 2022. 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 the four recommendations were implemented.

For an in-depth understanding of the original audit, please refer to Internal Audit Report 2023-001 included as an attachment to this follow-up audit report or it can also be found at <https://auditorcontroller.org/divisions/internal-audit/reports>.

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 2024-312: Riverside County Emergency Management Department, Follow-up Audit.

Office of Ben J. Benoit
Riverside County Auditor-Controller

4080 Lemon Street, 11th Floor

Riverside, CA 92501

(951) 955-3800

Internal Audit Report 2024-312

Follow-up

4 Recommendations

- ✓ 4 Implemented
- ▶ 0 Partially Implemented
- ✗ 0 Not Implemented



**Riverside County
Emergency Management Department,
Follow-up Audit**

October 17, 2023



COUNTY OF RIVERSIDE
OFFICE OF THE
AUDITOR-CONTROLLER

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ACC | AUDITOR
CONTROLLER
COUNTY OF RIVERSIDE

Ben J. Benoit
County Auditor-Controller

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

October 17, 2023

Bruce Barton
Director of Emergency Management
Riverside County Emergency Management Department
450 E. Alessandro
Riverside, CA 92508

**Subject: Internal Audit Report 2024-312: Riverside County Emergency Management
Department, Follow-up Audit**

Dear Mr. Barton:

We completed the follow-up audit of Riverside County Emergency Management Department. Our audit was limited to reviewing actions taken as of July 5, 2023, to help correct the findings noted in our original audit report 2023-001 dated December 13, 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 the four recommendations were implemented.

Internal Audit Report 2024-312: Riverside County Emergency Management 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 2023-001 included as "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 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 Jr., County Executive Officer
Dave Rogers, Chief Administrative Officer
Grand Jury

Internal Audit Report 2024-312: Riverside County Emergency Management
Department, Follow-up Audit

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Internal Audit Report 2024-312: Riverside County Emergency Management Department, Follow-up Audit

System Access Controls

Finding 1: Monitoring the Removal of Access Rights to System Applications

“For the system applications not linked to Active Directory, we were unable to determine whether access rights were terminated in a timely manner as Emergency Management does not track the date and time in which an employee’s access was terminated. 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.’ The system applications lack the capability to timestamp when account terminations occur. As such, Emergency Management is unable to monitor system applications to ensure user accounts are terminated timely after an employee’s termination or transfer from the department. Monitoring account terminations helps ensure that account deactivations are carried out properly and in a timely manner and assists management in identifying areas where additional improvement and training is needed.”

Recommendation 1.1

“Develop policies and procedures to document the date in which user access rights are terminated within system applications not linked to Active Directory.”

Current Status 1.1: Implemented

Recommendation 1.2

“Develop a process to monitor account deactivation dates to ensure compliance with County of Riverside Information Security Standard v1.0, Section 4.1, *Account and Access Management*.”

Current Status 1.2: Implemented

Internal Audit Report 2024-312: Riverside County Emergency Management Department, Follow-up Audit

Finding 2: Timely Termination of Active Directory Accounts

“Upon termination or transfer from Emergency Management, 7 (50%) out of a total of 14 employees did not have their Active Directory account termination requests created and approved in a timely manner (within 24 hours). The average time elapsed between employee termination and ticket approval was 83 days, with the longest taking 166 days for approval and the shortest taking 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 accounts are not created and approved in a timely manner after employees are terminated or transferred from the department. Emergency Management does not have formal, written policies and procedures that ensure user accounts for terminated or transferred employees are to be disabled or removed on the day of termination or transfer. Allowing active directory accounts to remain open after employment has ended exposes the department to risk where information maintained in department systems can be continuously accessed by individuals who no longer have a right or need to know. Depending on the sensitivity of the information maintained by department systems, it can create administrative issues and have a financial impact if held liable.”

Recommendation 2.1

“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 2.1: Implemented

Recommendation 2.2

“Develop policies and procedures to ensure the disabling of Active Directory accounts are requested and approved within 24 hours of an employee’s termination or transfer from the department.”

Current Status 2.2: Implemented