

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



ITEM: 2.5
(ID # 23237)

MEETING DATE:
Tuesday, October 17, 2023

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2024-313: Riverside County Agricultural Commissioner's Office, Follow-up Audit, All Districts. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2024-313: Riverside County Agriculture Commissioner's Office, Follow-up Audit

ACTION:Consent

Ben J. Benoit

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, Agric. Comm.

Kimberly A. Rector
Clerk of the Board
By: *Kimberly A. Rector*
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 Agricultural Commissioner’s Office. Our audit was limited to reviewing actions taken as of June 29, 2023, to correct findings noted in our original audit report 2023-003 dated December 13, 2022. The original audit report contained five recommendations, all of which required implementation to help correct the reported findings.

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

For an in-depth understanding of the original audit, please refer to Internal Audit Report 2023-003 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 2024-313: Riverside County Agriculture Commissioner’s Office, Follow-up Audit.

Office of Ben J. Benoit
Riverside County Auditor-Controller

4080 Lemon Street, 11th Floor

Riverside, CA 92509

(951) 955-3800

Internal Audit Report 2024-313

Follow-up

5 Recommendations

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



Riverside County
Agricultural Commissioner's Office
Follow-up Audit

October 17, 2023



COUNTY OF RIVERSIDE
OFFICE OF THE
AUDITOR-CONTROLLER

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AO | **AUDITOR**
CONTROLLER
COUNTY OF RIVERSIDE

Ben J. Benoit
County Auditor-Controller

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

October 17, 2023

Ruben Arroyo
Agricultural Commissioner/Sealer of Weights & Measures
Riverside County Agricultural Commissioner's Office
3403 Tenth Street Suite 701
Riverside, CA 92501

**Subject: Internal Audit Report 2024-313: Riverside County Agricultural
Commissioner's Office, Follow-up Audit**

Dear Mr. Arroyo:

We completed the follow-up audit of the Riverside County Agricultural Commissioner's Office. Our audit was limited to reviewing actions taken as of June 29, 2023, to help correct the findings noted in our original audit report 2023-003 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 five recommendations, all of which required implementation to help correct the reported findings. Based on the results of our audit, we found that all five recommendations were implemented.

Internal Audit Report 2024-313: Riverside County Agriculture Commissioner's Office, 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 2023-003 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 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 2024-313: Riverside County Agriculture Commissioner's Office, Follow-up Audit

Table of Contents

	Page
Results:	
System Access Controls.....	4

Attachments:

- A. Internal Audit Report 2023-003: Riverside County Agricultural Commissioner's Office Audit
- B. Status of Findings as Reported by Riverside County Agricultural Commissioner's Office, Follow-up Audit on June 29, 2023

Internal Audit Report 2024-313: Riverside County Agriculture Commissioner’s Office, Follow-up Audit

System Access Controls

Finding 1: Timely Termination of System Access Rights

“Employee access right termination requests are not created and approved in a timely manner for Active Directory. Also, employee access rights are not removed timely for a system not linked to active directory (System A). See Table A for a summary of findings:

Table A: Summary of Conditions/Concerns - System Access Controls

System	Findings
Active Directory	Thirteen out of 15 terminated employees (87%) did not have their Active Directory account termination requests created and approved in a timely manner. The average time elapsed between employee termination and ticket approval was 70 days, with the longest taking 75 days for approval and the shortest taking 2 days.
	Of the 15 terminated employees, two Active Directory accounts remained active as of August 18, 2022, a request was not submitted to terminate the accounts. The elapsed time between employment termination and audit test date was 390 days and 379 days respectively.
System A	Thirteen out of 13 terminated employees (100%) did not have their access removed in a timely manner. The average days lapsed was 178 days, with the longest taking 349 days to terminate and the shortest taking 6 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." The department does not have written policies and procedures to include a process that ensures accounts for terminated or transferred employees are disabled or removed on the day of termination or transfer. Allowing active directory accounts and non-active directory 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.”

Internal Audit Report 2024-313: Riverside County Agriculture Commissioner's Office, Follow-up Audit

Recommendation 1.1

"Ensure compliance with County of Riverside Information Security Standard v1.0, Section 4.1, *Account and Access Management*, by disabling system access rights 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's termination or transfer from the department."

Current Status 1.2: Implemented

Recommendation 1.3

"Develop policies and procedures to ensure request for systems not linked to Active Directory are made within 24 hours of an employee's termination or transfer from the department."

Current Status 1.3: Implemented

Finding 2: Monitoring the Removal of Access Rights to System Applications

"Documentation to monitor when a request was submitted to terminate user access for a state managed system are not maintained. In our review, we identified eight out of 10 (80%) accounts were not terminated timely. The average time elapsed was 125 days with the longest being 236 days and shortest being 13 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." We were unable to determine if the state agency managing the system did not close the account timely or if a request was not submitted timely by Agricultural Commissioner's Office. Since account termination request information is not maintained, Agricultural Commissioner's Office is unable to monitor system applications to ensure user accounts are requested to be terminated timely after an employee's termination or transfer from the department. Monitoring account terminations helps ensure that account deactivations requests are carried out properly

**Internal Audit Report 2024-313: Riverside County Agriculture Commissioner's
Office, Follow-up Audit**

and in a timely manner and assists management in identifying areas where additional improvement and training is needed.”

Recommendation 2.1

“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 2.1: Implemented

Recommendation 2.2

“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 2.2: Implemented