

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



ITEM: 2.9
(ID # 23310)

MEETING DATE:
Tuesday, October 31, 2023

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2024-314: Riverside County Flood Control and Water Conservation District, Follow-up Audit, All Districts, [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2024-314: Riverside County Flood Control and Water Conservation District, Follow-up Audit.

ACTION: Consent


Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 10/23/2023

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Spiegel, Washington and Gutierrez
Nays: None
Absent: Perez
Date: October 31, 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:

BACKGROUND:

Summary

We completed a follow-up audit of the Riverside County Flood Control and Water Conservation District. Our audit was limited to reviewing actions taken as of June 26, 2023, to correct findings noted in our original audit report 2023-005 dated December 13, 2022. 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, both were implemented.

For an in-depth understanding of the original audit, please refer to Internal Audit Report 2023-005 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 2024-314: Riverside County Flood Control and Water Conservation District, 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

2024-314

Follow-up

2 Recommendations

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



Riverside County
Flood Control and Water Conservation District,
Follow-up Audit

October 31, 2023



COUNTY OF RIVERSIDE
OFFICE OF THE
AUDITOR-CONTROLLER

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Ben J. Benoit
County Auditor-Controller

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

October 31, 2023

Jason Uhley
General Manager – Chief Engineer
Riverside County Flood Control and Water Conservation District
1995 Market St.
Riverside, CA 92501

Subject: Internal Audit Report 2024-314: Riverside County Flood Control and Water Conservation District, Follow-up Audit

Dear Mr. Uhley:

We completed the follow-up audit of Riverside County Flood Control and Water Conservation District. Our audit was limited to reviewing actions taken as of June 26, 2023, to help correct the findings noted in our original audit report 2023-005 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 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, both were implemented.

Internal Audit Report 2024-314: Riverside County Flood Control and Water Conservation District, 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 2023-005 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 2024-314: Riverside County Flood Control and Water Conservation District, Follow-up Audit

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System Access Controls

Finding 1: Timely Termination of Access Rights

“Upon termination or transfer from Flood Control, 22 out of a total of 36 employees (61%) did not have their Active Directory account termination requests created and approved in a timely manner (within 24 hours). Of the 22 untimely account termination requests, 2 Active Directory accounts remained active as a request was not initiated to terminate the accounts. For the remaining 20 employees whose Active Directory accounts were disabled, the average time elapsed between employee termination and ticket approval was 14 days, with the longest taking 69 days for approval and the shortest taking 4 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. Flood Control’s current policies and procedures do not include a process to 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 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

Internal Audit Report 2024-314: Riverside County Flood Control and Water Conservation District, Follow-up Audit

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