

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



ITEM: 2.9
(ID # 23559)

MEETING DATE:
Tuesday, December 05, 2023

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2024-316: Riverside County Cooperative Extension, Follow-up Audit, [District: All]; [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2024-316: Riverside County Cooperative Extension, Follow-up Audit.

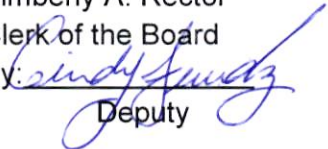
ACTION:Consent


Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 11/28/2023

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Spiegel, Washington and Perez and Gutierrez
Nays: None
Absent: None
Date: December 5, 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	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
NET COUNTY COST	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
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 Cooperative Extension. Our audit was limited to reviewing actions taken as of July 18, 2023, to correct findings noted in our original audit report 2023-008 dated December 13, 2022. The original audit report contained three recommendations, all of which required implementation to help correct the reported findings. Based on the results of our audit, we found that of the three recommendations, all were implemented.

For an in-depth understanding of the original audit, please refer to Internal Audit Report 2023-008 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 2024-316: Riverside County Cooperative Extension, Follow-up Audit.



Office of Ben J. Benoit
Riverside County Auditor-Controller

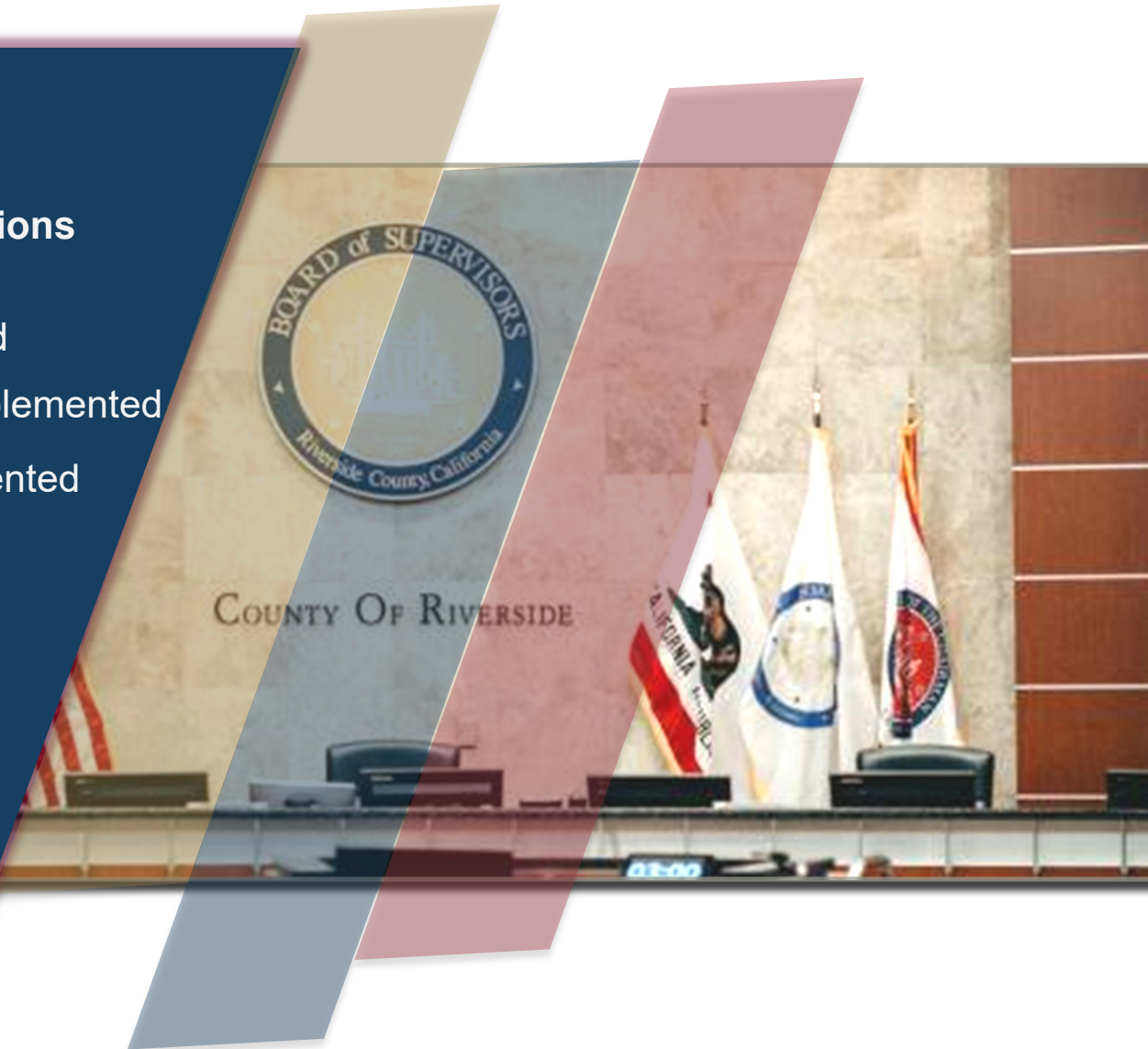
Internal Audit Report

2024-316

Follow-up

3 Recommendations

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



**Riverside County
Cooperative Extension,
Follow-up Audit**

November 28, 2023



**COUNTY OF RIVERSIDE
OFFICE OF THE AUDITOR-CONTROLLER**

Ben J. Benoit, Auditor-Controller
Tanya S. Harris, DPA, CPA, Assistant Auditor-Controller

4080 Lemon Street, 11th Floor
P.O. Box 1326
Riverside, CA 92502-1326
951-955-3800



November 28, 2023

Rita Clemons
Director
Riverside County Cooperative Extension
2980 Washington St.
Riverside, CA 92504

Subject: Internal Audit Report 2024-316: Riverside County Cooperative Extension, Follow-up Audit

Dear Ms. Clemons:

We completed the follow-up audit of Riverside County Cooperative Extension. Our audit was limited to reviewing actions taken as of July 18, 2023, to help correct the findings noted in our original audit report 2023-008 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 three recommendations, all of which required implementation to help correct the reported findings. Based on the results of our audit, we found that of the three 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 2023-008 included as "Attachment A" of this audit report along with your department status letter as "Attachment B."



Internal Audit Report 2024-316: Riverside County Cooperative Extension, Follow-up Audit

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 2024-316: Riverside County Cooperative Extension, Follow-up Audit

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Internal Audit Report 2024-316: Riverside County Cooperative Extension, Follow-up Audit

System Access Controls

Finding 1: Timely Termination of Access Rights

“One (33%) out of three terminated employees did not have their access rights terminated or disabled within 24 hours of ending employment with the Cooperative Extension. The time lapsed to disable the active directory account was 42 days. Additionally, one (33%) out of three terminated employees reviewed, the active directory account had not been disabled as of the date of our review. County of Riverside Information Security Standard v1.0, Section 4.7, Account and Access Management, states, “Accounts for terminated or transferred employees shall be disabled or removed on the day of termination or transfer.” Cooperative Extension does not have written policies and procedures that detail the process and requirements for deactivating user active directory accounts when employees end employment with the department. Furthermore, Cooperative Extension was not utilizing the correct task request provided by Information Technology to initiate the active directory termination. Maintaining active directory access rights 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

“Communicate with Information Technology to determine the appropriate type of request needed to ensure that terminated employee's active directory accounts are appropriately disabled.”

Current Status 1.1: Implemented

Recommendation 1.2

“Develop policies and procedures to ensure the disabling of accounts linked to active directory are requested and approved within 24 hours of an employee's termination or transfer from the department.”

Current Status 1.2: Implemented



Internal Audit Report 2024-316: Riverside County Cooperative Extension, Follow-up Audit

Recommendation 1.3

“Ensure compliance with County of Riverside Information Security Standard v1.0, Section 4.1, Account and Access Management, by disabling accounts linked to active directory on the day of an employee's termination or transfer from the department.”

Current Status 1.3: Implemented