

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



**ITEM: 2.6
(ID # 23693)**

MEETING DATE:
Tuesday, December 12, 2023

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2024-320: Riverside County Department of Public Social Services, In-Home Supportive Services Public Authority, Follow-up Audit [District: All]; [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2024-320: Riverside County Department of Public Social Services, In-Home Supportive Services Public Authority, Follow-up Audit.

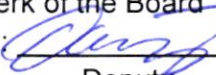
ACTION:Consent


Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 12/6/2023

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Gutierrez, 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, Perez and Gutierrez
Nays: None
Absent: None
Date: December 12, 2023
xc: Auditor

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

We completed a follow-up audit of the Riverside County Department of Public Social Services, In-Home Supportive Services Public Authority. Our audit was limited to reviewing actions taken as of August 7, 2023, to correct findings noted in our original audit report 2023-010 dated March 28, 2023. The original audit report contained six recommendations, all of which required implementation to help correct the reported findings.

Based on the results of our audit, we found that of the six recommendations:

- Five of the recommendations were implemented.
- One of the recommendations was not implemented.

For an in-depth understanding of the original audit, please refer to Internal Audit Report 2023-010 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 2024-320: Riverside County Department of Public Social Services, In-Home Supportive Services Public Authority, Follow-up Audit.



Office of Ben J. Benoit

Riverside County Auditor-Controller

Internal Audit Report

2024-320

Follow-up

6 Recommendations

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



**Riverside County
Department of Public Social Services,
In-Home Supportive Services
Public Authority,
Follow-up Audit**

December 12, 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



December 12, 2023

Charity Douglas
Director
Riverside County Department of Public Social Services, In-Home Supportive Services
4060 County Circle Drive
Riverside, CA 92503

Subject: Internal Audit Report 2024-320: Riverside County Department of Public Social Services, In-Home Supportive Services Public Authority, Follow-up Audit

Dear Ms. Douglas:

We completed the follow-up audit of Department of Public Social Services, In-Home Supportive Services Public Authority. Our audit was limited to reviewing actions taken as of August 7, 2023, to help correct the findings noted in our original audit report 2023-010 dated March 28, 2023.

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 six recommendations, all of which required implementation to help correct the reported findings. Based on the results of our audit, we found that of the six recommendations:

- Five of the recommendations were implemented.
- One of the recommendations was not 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



Internal Audit Report 2024-320: Riverside County Department of Public Social Services, In-Home Supportive Services Public Authority, Follow-up Audit

understanding of the original audit, please refer to Internal Audit Report 2023-010 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 2024-320: Riverside County Department of Public Social Services, In-Home Supportive Services Public Authority, Follow-up Audit

Table of Contents

	Page
Results:	
System Access Controls	4
 Attachments:	
A. Internal Audit Report 2023-010	
B. Status of Findings as Reported by Department of Public Social Services, In-Home Supportive Services Public Authority on August 7, 2023	



Internal Audit Report 2024-320: Riverside County Department of Public Social Services, In-Home Supportive Services Public Authority, 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 and employee access rights are not removed timely for two systems not linked to active directory (System A). See Table A for summary of findings:

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

System	Findings
Active Directory	Eight out of 12 terminated employees (67%) 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 295 days for approval and the shortest taking 5 days.
System A	Six out of 11 (56%) terminated employees did not have their access removed in a timely manner. The average days lapsed was 44 days, with the longest taking 109 days to terminate and the shortest taking 5 days.
System B (State Managed)	2 out of 2 (100%) terminated employees did not have access right termination requests submitted to the state agency managing the system. Account access was terminated by the managing state agency through their own processes. We were unable to determine the date of account termination.

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 departments policies and procedures do not include a requirement for deactivating user accounts on the day of an employee’s 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 2024-320: Riverside County Department of Public Social Services, In-Home Supportive Services Public Authority, Follow-up Audit

Recommendation 1.1

“Ensure compliance with County of Riverside Security Standard v.1.0, 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: Not Implemented

One employee ended employment with the Department of Public Social Services, In-Home Supportive Services Public Authority during the audit review period. As of the date of our review (August 2023), the former employee’s Active Directory account and rights to the state-mandated system remained active. The number of days lapsed between the employee’s separation date and the date of our review was 53 days.

Management’s Response

“**Concur.** Riverside County Department of Public Social Services (DPSS), In-Home Supportive Services (IHSS) concurs that system access rights shall be terminated as indicated in the County of Riverside Security Standard v.1.0, Section 4.1.

Corrective Action. Riverside County Adult Services Division (ASD) corrective action includes:

- (1) ASD Administration shall remind division staff, on a frequent basis, that they are required to submit access termination as required in the County of Riverside Security Standard v.1.0, Section 4.1.
- (2) ASD Administration shall continue to conduct quarterly audits to ensure division staff are adhering to county policy and procedures on system access termination.
- (3) As a failsafe in the event ASD supervisors or managers do not adhere to county access termination policies or procedures, (a) ASD Administration shall continue to review the DPSS Human Resources ‘Separation Report’ and take appropriate action if the separated employee(s) system access was not terminated. (b) ASD Staffing shall continue to notify ASD Administration of its employees who have separated to ensure system access termination.

Note: ASD Administration is unable to terminate an employee’s access to the state IHSS system (Case Management Information Payrolling System II) until that user’s account is cleared of all their numerous tasks and if applicable, the respective supervisor reassigns that separated employee’s caseload (several hundred) to an existing employee. ASD collects any county equipment issued to the separated employee as a preventative measure from inappropriate system access.”



Internal Audit Report 2024-320: Riverside County Department of Public Social Services, In-Home Supportive Services Public Authority, Follow-up Audit

Recommendation 1.2

“Revise 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

“Revise policies and procedures to ensure accounts 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

Recommendation 1.4

“Revise policies and procedures to ensure the disabling of state managed system accounts are requested within 24 hours of an employee’s termination or transfer from the department.”

Current Status 1.4: Implemented

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

“For a system application not linked to Active Directory, we were unable to determine whether access rights were terminated in a timely manner 5 of 11 (45%) terminated employees sampled. 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 application reviewed lacks the capability to timestamp when account terminations occur. Additionally, the department does not have a process for maintaining records of all account deactivation dates. As such, In-Home Supportive Service Public Authority 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.”



Internal Audit Report 2024-320: Riverside County Department of Public Social Services, In-Home Supportive Services Public Authority, Follow-up Audit

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. Some of the methods this can be achieved is through a customized report from the system to include an account deactivation date or manually recording the deactivation dates through a spreadsheet such as Excel.”

Current Status 2.2: Implemented