

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



ITEM: 2.1
(ID # 24054)

MEETING DATE:
Tuesday, January 30, 2024

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2024-321: Riverside County Office on Aging, Follow-up Audit, All Districts. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2024-321: Riverside County Office on Aging, Follow-up Audit.

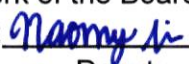
ACTION:Consent


Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 1/20/2024

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Perez, seconded by Supervisor Jeffries 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: January 30, 2024
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 Office on Aging. Our audit was limited to reviewing actions taken as of November 20, 2023, to correct findings noted in our original audit report 2023-007 dated April 18, 2023. 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 of the five recommendations, all were implemented.

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 2024-321: Riverside County Office on Aging, Follow-up Audit.



Office of Ben J. Benoit
Riverside County Auditor-Controller

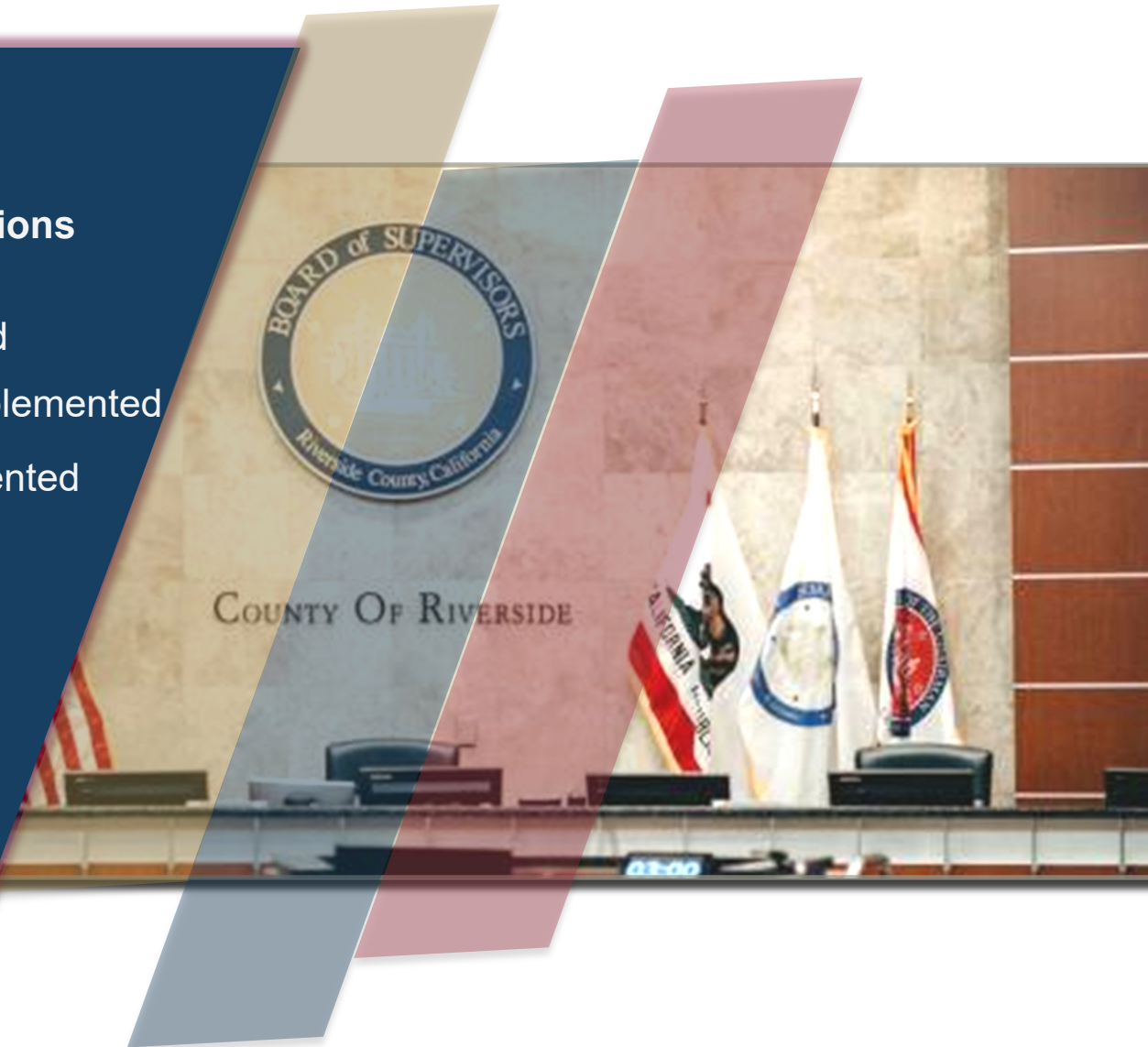
Internal Audit Report

2024-321

Follow-up

5 Recommendations

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



**Riverside County
Office on Aging,
Follow-up Audit**

January 30, 2024



**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



January 30, 2024

Jewel Lee
Director
Riverside County Office on Aging
3610 Central Ave., Ste. 102
Riverside, CA 92506

Subject: Internal Audit Report 2024-321: Riverside County Office on Aging, Follow-up Audit

Dear Ms. Lee:

We completed the follow-up audit of the Riverside County Office on Aging. Our audit was limited to reviewing actions taken as of November 20, 2023, to help correct the findings noted in our original audit report 2023-007 dated April 18, 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 five recommendations, all of which required implementation to help correct the reported findings. Based on the results of our audit, we found that of the five 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 2023-007 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>.



Internal Audit Report 2024-321: Riverside County Office on Aging, Follow-up Audit

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 2024-321: Riverside County Office on Aging, Follow-up Audit

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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 a system not linked to Active Directory (System A). See Table A for summary of findings:

Table A: Summary of findings – System Access Controls

System	Findings
Active Directory	Nine out of 21 terminated employees (43%) 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 9 days, with the longest taking 21 days for approval and the shortest taking 2 days.
System A	Two out of 15 terminated employees (14%) did not have their access removed in a timely manner. The average days lapsed was 41 days, with the longest taking 79 days to terminate and the shortest taking 2 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.’ User account deactivation requests are not communicated timely to appropriate personnel within Office on Aging. Allowing Active Directory accounts and Non-Active Directory accounts to remain open after employment has ended exposes the department to risk where information maintained in department systems can be continuously access 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 system access rights on the day of an employee's termination or transfer from the department.”

Current Status 1.1: Implemented



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Recommendation 1.2

“Revise existing 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 existing 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 Third-Party Vendor Access Rights

“Access rights to an Office on Aging managed system have not been disabled timely for third-party vendors no longer needing access. There is no process in place to identify third-party vendors and their terminated employees who require access right terminations. Of the six vendors that have access to Office on Aging's system and respective 23 terminated employees, we identified the following:

- Eight (34%) terminated vendors' employees did not have their access removed in a timely manner. The average days lapsed was 103 days, with the longest taking 238 days to terminate and the shortest taking 6 days.
- Three (13%) terminated vendors' employees remained active as of September 1, 2022. The average days lapsed time between employment termination and audit inquiry was 63 days, with the longest taking 82 days to terminate and the shortest taking 31 days.
- One (17%) vendor did not have access rights disabled timely. We verified vendor services ended in February 2022, at which point the vendor notified Office on Aging to disable access on April 10, 2022. Office on Aging disabled the vendors access rights on July 5, 2022, 86 days after the request was submitted by the vendor.

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.’ User account deactivation requests are not communicated timely to Office on Aging personnel responsible for terminating access. Allowing



Internal Audit Report 2024-321: Riverside County Office on Aging, Follow-up Audit

vendors and its related employees access to remain open after employment has ended exposes the department to risk where information maintained in department systems can be continuously access by individuals who no longer have a right or need to know. Since the information maintained by the department system is sensitive, it can create administrative issues for the department and have a financial impact to the county if held liable.”

Recommendation 2.1

“Develop policies and procedures to monitor access rights granted to third-party vendors to identify and disable accounts that no longer require access to Office on Aging systems.”

Current Status 2.1: Implemented

Recommendation 2.2

“Develop policies and procedures to require third-party vendors to report to Office on Aging accounts that no longer require access.”

Current Status 2.2: Implemented