

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

329



FROM: County Auditor-Controller

SUBMITTAL DATE:
April 8, 2013

SUBJECT: Internal Audit Report 2013-306: Department of Veterans' Services Follow-up

RECOMMENDED MOTION: Receive and file Internal Audit Report: 2013-306: Department of Veterans' Services Follow-up.

BACKGROUND: The Internal Audit Division of the Auditor-Controller's Office has completed a Follow-up Audit of the Department of Veterans' Services. Our audit was limited to reviewing actions taken as of January 9, 2013, to correct the findings noted in our original audit report 2010-019 dated March 14, 2011.

The results of the follow-up audit found the two recommendations fully implemented. Detailed statuses of the findings identified in the original audit are provided in the body of this report.

Paul Angulo

Paul Angulo, CPA, MA
County Auditor-Controller

FINANCIAL DATA	Current F.Y. Total Cost:	\$ 0	In Current Year Budget:	N/A
	Current F.Y. Net County Cost:	\$ 0	Budget Adjustment:	N/A
	Annual Net County Cost:	\$ 0	For Fiscal Year:	N/A

SOURCE OF FUNDS: N/A	Positions To Be Deleted Per A-30	<input type="checkbox"/>
	Requires 4/5 Vote	<input type="checkbox"/>

C.E.O. RECOMMENDATION:

APPROVE

BY: *Karen L. Johnson*
Karen L. Johnson

County Executive Office Signature

- Poli cy
- Consent
- Poli cy
- Consent

5013 966 53 6415: 58
OFFICE OF THE COUNTY AUDITOR-CONTROLLER
COUNTY OF RIVERSIDE, CALIFORNIA

Prev. Agn. Ref.: 5/26/2011 **2.6** | **District:** ALL | **Agenda Number:**

2-2

Dept't Recomm.:

Per Exec. Ofc.:

Departmental Concurrence



County of Riverside

INTERNAL AUDIT REPORT

2013-306

Department of Veterans' Services Follow-up Audit

April 8, 2013

Office of
Paul Angulo, CPA, MA
County Auditor-Controller

4080 Lemon Street
P.O. Box 1326
Riverside, CA 92502-1326



COUNTY OF RIVERSIDE
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ACC | **AUDITOR**
CONTROLLER
COUNTY OF RIVERSIDE

Paul Angulo, CPA, MA
AUDITOR-CONTROLLER

April 8, 2013

William J. Earl, Director
Department of Veterans' Services
4360 Orange Street
Riverside, CA 92501

Subject: Internal Audit Report 2013-306: Department of Veterans' Services Follow-up Audit

Dear Mr. Earl:

We have completed a Follow-up Audit of the Department of Veterans' Services. Our audit was limited to reviewing actions taken as of January 9, 2013, to correct the findings noted in our original audit report 2010-019 dated March 14, 2011.

We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing. These standards require we plan and perform the audit to obtain reasonable assurance our objective, as described in the preceding paragraph, is achieved. Additionally, the standards require 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 opinion.

The original audit report contained two recommendations, both of which required implementation by the department and; therefore, were reviewed as part of this audit. For an in-depth understanding of the original audit, please refer to Internal Audit Report 2010-019 at www.auditorcontroller.org.

This results of the follow-up audit found the two recommendations fully implemented. Detailed statuses of the findings identified in the original audit are provided in the body of this report.

We appreciate the cooperation and assistance extended to us by staff of the Veterans Service Department during this follow-up audit. Their assistance contributed significantly to the successful completion of the audit.

Paul Angulo, CPA, MA
Auditor-Controller

By: Rachelle Roman, CRMA, MPA
Chief Internal Auditor

cc: Board of Supervisors
Executive Office

Finding 1: Network security has not been reviewed by the Riverside County Information Security Office.

The department switched to a network third party provider in 2011 and a review of the new network security has not occurred yet as required by (ISO) Information Security Office's Information Technology System Standard and Network Security Standard. The review will allow ISO to determine if the new network meets county security requirements. If the new network does not meet the county's security requirements, there is an increased risk of a potential security breach and theft of personal data stored on the network.

Recommendation 1

Coordinate with the new network provider to submit network architecture security documentation to the County of Riverside ISO for review and approval.

Current status recommendation 1: Corrected

The department provided network architecture security documentation for the new paperless VETPRO system that was reviewed and approved by the Riverside County's Information Security Office. The VETPRO system is a program facilitated and maintained by the State of California.

No other exceptions noted.

Finding 2: Purging of hard drive data is not documented.

Although department staff completes the county surplus forms before sending a computer to surplus, the purging of the hard drive data is not documented. Documentation of the purging should include the name of the individual who performed the purging, the method used, and the date. Documentation of data purging will provide support that preventive action was taken in the event of an incident.

Recommendation 2

Document the purging of hard drives and other electronic data storage media before disposal. The documentation should include name and signature of the individual performing the purging, date of the purge and method used for purging of data.

Current status recommendation 2: Corrected.

As of December 15, 2010, the department began documenting the purging of hard drives and other electronic data storage media before disposal. They are specifically documenting the name and signature of the individual performing the purge, date of the purge, and the method used for purging the data.

No other exceptions noted.