

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



ITEM: 2.13
(ID # 19517)

MEETING DATE:
Tuesday, July 12, 2022

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2022-021: Riverside University Health System, Medical Center Audit

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2022-021: Riverside University Health System, Medical Center Audit.

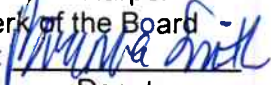
ACTION: Consent


Tanya Harris, Assistant Auditor Controller 6/30/2022

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Washington and Hewitt
Nays: Spiegel
Absent: Perez
Date: July 12, 2022
xc: Auditor, RUHS-Medical Center

Kecia R. Harper
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
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: N/A			Budget Adjustment:	No
			For Fiscal Year:	N/A

C.E.O. RECOMMENDATION: Approve.

BACKGROUND:

Summary

In accordance with Board of Supervisors Resolution 83-338, we audited the Riverside University Health System, Medical Center to provide management and the Board of Supervisors with an independent assessment of internal controls over accounts held outside of the Treasury – patient property account, HAC journal entries, purchasing processes, and system access controls.

Our conclusion and details of our audit are documented in the body of this audit report.

Impact on Residents and Businesses

Provide an assessment of internal controls over the audited areas.

SUPPLEMENTAL:

Additional Fiscal Information

Not applicable

ATTACHMENTS:

A: Riverside County Auditor-Controller's Office - Internal Audit Report 2022-021: Riverside University Health System, Medical Center Audit

Internal Audit Report 2022-021

**Riverside University Health System,
Medical Center Audit**

Report Date: July 12, 2022



**Office of Paul Angulo, CPA, MA
Riverside County Auditor-Controller
4080 Lemon Street, 11th Floor
Riverside, CA 92509
(951) 955-3800**

www.auditorcontroller.org



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

County Administrative Center
4080 Lemon Street, 11th Floor
P.O. Box 1326
Riverside, CA 92502-1326
(951) 955-3800
Fax (951) 955-3802



**Paul Angulo, CPA, MA
Riverside County Auditor-Controller**

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

July 12, 2022

Jennifer Cruikshank
Chief Executive Officer
Riverside University Health System, Medical Center
26520 Cactus Avenue
Riverside, CA 92555

Subject: Internal Audit Report 2022-021: Riverside University Health System, Medical Center Audit

Dear Ms. Cruikshank:

In accordance with Board of Supervisors Resolution 83-338, we audited the Riverside University Health System, Medical Center to provide management and the Board of Supervisors with an independent assessment of internal controls over accounts held outside of the Treasury – patient property account, HAC journal entries, purchasing processes, and system access controls.

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 sufficient, reliable, relevant and useful information to provide reasonable assurance that our objective as described above is achieved. An internal audit includes the systematic analysis of information to evaluate and improve the effectiveness of internal controls. We believe this audit provides a reasonable basis for our conclusion.

Internal controls are processes designed to provide management reasonable assurance of achieving efficiency of operations, compliance with laws and regulations, and reliability of financial and non-financial information. Management is responsible for establishing and maintaining adequate internal controls. Our responsibility is to evaluate the internal controls.



**Internal Audit Report 2022-021: Riverside University Health System, Medical Center
Audit**

Our conclusion and details of our audit are documented in the body of this audit report. As requested, in accordance with paragraph III.C of the Board of Supervisors Resolution 83-338, management responded to each reported condition and recommendation contained in our report. Management's responses are included in the report. We will follow-up to verify that management implemented the corrective actions.

Paul Angulo, CPA, MA
Riverside County Auditor-Controller

By: René Casillas, CPA, CRMA
Chief Internal Auditor

cc: Board of Supervisors
Jeff A. Van Wagenen, Jr., County Executive Officer
Dave Roger, Chief Administrative Officer
Grand Jury

**Internal Audit Report 2022-021: Riverside University Health System, Medical Center
Audit**

Table of Contents

	Page
Executive Summary	4
 Results:	
Accounts Held Outside of the Treasury – Patient Property Account	7
HAC Journal Entries	10
Purchasing Processes	12
System Access Controls	16

**Internal Audit Report 2022-021: Riverside University Health System, Medical Center
Audit**

Executive Summary

Overview

Riverside University Health System, Medical Center (Medical Center) is comprised of the Medical Center, hospital-based clinics, and the Medical and Surgical Center with approximately 3,500 healthcare professionals and support staff. Medical Center trains 1,000 medical residents and students and 2,500 nursing students annually. The hospital and outpatient clinics offer the following care options: Occupational and physical therapy, clinical laboratory testing, pulmonary treatment, and diagnostic services. Medical Center also specializes in pediatric, obstetric, gynecological care, endocrinology, infectious disease, orthopedics, and surgery.

Medical Center has a recommended budget of \$1.08 billion for FY 2022-23 and 4,723 recommended positions. *County of Riverside, Fiscal Year 2022-23 Recommended Budget Volume 1, 354.*

Audit Objective

Our objective is to provide management and the Board of Supervisors with an independent assessment about the adequacy and effectiveness of internal controls over accounts held outside of the Treasury - patient property account, HAC journal entries, purchasing processes, and system access controls. Internal controls are processes designed to provide management reasonable assurance of achieving efficiency of operations, compliance with laws and regulations, and reliability of financial and non-financial information. Reasonable assurance recognizes internal controls have inherent limitations, including cost, mistakes, and intentional efforts to bypass internal controls.

Audit Scope and Methodology

We conducted the audit from December 30, 2021, through April 20, 2022, for operations from July 1, 2020, through April 14, 2022. Following a risk-based approach, our scope initially included the following:

- Accounts Held Outside of the Treasury - Patient Property Account
- Emergency Response Plan
- HAC Journal Entries
- Inventory Controls and Monitoring - COVID-19 Vaccination Inventory
- Purchasing Processes
- System Access Controls

Internal Audit Report 2022-021: Riverside University Health System, Medical Center Audit

Through inquiry, observations, and limited examination of relevant documentation, it was determined through a risk assessment of the emergency response plan and inventory controls and monitoring - COVID-19 vaccination inventory, that the risk exposure to Medical Center associated with these processes are well mitigated with internal controls and are functioning as designed. Therefore, our audit scope focused on internal controls over accounts held outside of the Treasury - patient property account, HAC journal entries, purchasing processes, and system access controls.

Audit Highlights

Summary of Existing Conditions

- Medical Center does not maintain documentation with evidence of a formal review and approval process over bank reconciliations for their patient property account and the department is not in compliance with state regulations. Without a formal review and approval process, there may be an increase in clerical errors or may not allow for adequate segregation of duties. By not following state regulations, the department is subject to fines and penalties.
- Medical Center does not maintain documentation over the HAC journal entry review, approval, and reconciliation process. Without a formal review, approval, and reconciliation process, there may be an increase in clerical errors or may not allow for adequate segregation of duties.
- Purchase order approvals exceeded buyer limitations set by Purchasing. Exceeding buyer limitations circumvents requisitions and approving controls put in place to ensure compliance with county purchasing policies and mitigate risks of inappropriate purchasing practices.
- Terminated employees continue to have active or enabled accounts and employee access rights were not terminated in a timely manner upon termination from the county. When an account is not closed immediately after employment has ended, there is a security risk to the information maintained in the systems used by the department.

Summary of Improvement Opportunities

- Develop policies and procedures that ensure bank reconciliations for the patient property account are adequately reviewed and approved to maintain compliance with the Standard Practice Manual 1001, *Internal Control*.

**Internal Audit Report 2022-021: Riverside University Health System, Medical Center
Audit**

- Develop policies and procedures that ensure patient funds that have been unclaimed for three years or more are escheated to the state to maintain compliance with the State Controller's Office's Unclaimed Property Law and Regulations, §1519, *Property Held by Government or Governmental Subdivision or Agency*.
- Develop policies and procedures that ensure HAC journal entries are adequately reviewed, approved, and reconciled to maintain compliance with the Standard Practice Manual 1001, *Internal Control*.
- Develop a process to maintain compliance with purchasing authority limitations set forth in the Riverside County *Purchasing Policy Manual*.
- Ensure personnel with purchasing responsibilities are trained on the Riverside County *Purchasing Policy Manual*.
- Ensure compliance with County of Riverside Information Security Standard v1.0, Section 4.1, *Account and Access Management*, by disabling user system accounts on the day of an employee's termination or transfer from the department.
- Update department policies and procedures to include the immediate disabling of user access rights for terminated or transferred employee in accordance with County of Riverside Information Security Standard v1.0, Section 4.1, *Account and Access Management*.

Audit Conclusion

Based upon the results of our audit, we identified opportunities for improvement of internal controls relating to accounts held outside of the Treasury - patient property account, HAC journal entries, purchasing processes, and system access controls.

**Internal Audit Report 2022-021: Riverside University Health System, Medical Center
Audit**

Accounts Held Outside of the Treasury – Patient Property Account

Background

Medical Center currently holds an interest-bearing bank account held outside of the Riverside County Treasury consisting primarily of patient funds that were accidentally left behind once a patient is discharged from the hospital. Medical Center maintains a spreadsheet to track the patient's name and the amount of money left behind. Medical Center attempts to contact the patient via letter if their records indicate the money has not been claimed. The account currently holds funds for approximately 145 patients, with the oldest known deposit date being December 28, 1987. As of February 28, 2022, the accounts bank balance totals \$16,020.

Objective

To verify the existence and adequacy of internal controls over the department's cash management processes related to their patient property account.

Audit Methodology

To accomplish these objectives, we:

- Obtained an understanding of departmental processes and procedures.
- Researched state standards and best practices as it relates to holding patient property.
- Interviewed key personnel regarding the department's cash management processes for the patient property account.
- Obtained a copy of the department's patient property listing.
- Obtained bank reconciliations and bank statements for three randomly selected months.
- Analyzed the review, approval, and reconciliation process for the patient property account.

**Internal Audit Report 2022-021: Riverside University Health System, Medical Center
Audit**

Finding 1: Accounts Held Outside of the Treasury – Patient Property Account

Medical Center does not maintain documentation with evidence of a formal review and approval process over bank reconciliations for their patient property account. We verified monthly bank reconciliations are being performed. However, the department does not document whether the bank reconciliations were reviewed or approved. As such, we cannot determine whether adequate segregation of duties exist over the management of the patient property account. Standard Practice Manual 1001, *Internal Control*, states that, to maintain an effective system of internal control, "well-documented policies and procedures are established and maintained to promote employee understanding of job duties, provide day-to-day guidance to staff and help ensure continuity during employee absences or turnover." Additionally, Standard Practice Manual 1001, *Internal Control*, states, "records are routinely examined and reconciled to determine that transactions were properly processed." The department does not have formal policies and procedures as it relates to maintaining the patient property account. Without a formal review and approval process, there may be an increase in clerical errors or may not allow for adequate segregation of duties. Segregation of duties reduces the risk of error, misappropriation of assets, and acts of unauthorized activities.

Additionally, the department is not in compliance with state regulations relating to the escheatment of unclaimed personal property. We verified Medical Center has held patient funds in their patient property account for nearly 35 years, with 133 patients whose funds were deposited prior to July 1, 2019. The State Controller's Office's Unclaimed Property Law and Regulations, §1519, *Property Held by Government or Governmental Subdivision or Agency*, states, "all tangible personal property located in this state, held for the owner by any government or governmental subdivision or agency, that has remained unclaimed by the owner for more than three years escheats to this state." Personnel was not fully aware of the state laws and regulations relating to the escheatment of unclaimed personal property. By not following the State Controller's Office's Unclaimed Property Law and Regulations, the department is subject to fines and penalties.

**Internal Audit Report 2022-021: Riverside University Health System, Medical Center
Audit**

Recommendation 1.1

Develop policies and procedures that ensure bank reconciliations for the patient property account are adequately reviewed and approved to maintain compliance with the Standard Practice Manual 1001, *Internal Control*.

Management's Response

"Partially Concur. We partially concur with recommendation 1.1 as documentation does exist for an annual review and approval of the patient property account at year end. However, the department has recently developed a policy and procedures to ensure that the bank reconciliations are adequately reviewed and approved on a monthly basis."

Actual/estimated Date of Corrective Action: June 10, 2022

Recommendation 1.2

Develop policies and procedures that ensure patient funds that have been unclaimed for three years or more are escheated to the state to maintain compliance with the State Controller's Office's Unclaimed Property Law and Regulations, §1519, *Property Held by Government or Governmental Subdivision or Agency*.

Management's Response

"Concur. The department concurs with recommendation 1.2 and has developed a policy and procedure to ensure that patient funds unclaimed for three years or more are escheated to the State."

Actual/estimated Date of Corrective Action: June 10, 2022

**Internal Audit Report 2022-021: Riverside University Health System, Medical Center
Audit**

HAC Journal Entries

Background

Closing journal entries are posted at the end of an accounting period (monthly, quarterly, or annually) to transfer temporary accounts to permanent accounts. These entries prepare the temporary accounts for the next accounting period and reset the income and expense accounts. For Medical Center, if the department is unable to provide all closing journal entries to the Auditor-Controller's Office by the time a month is closed, they must submit HAC journal entries for approval. HAC journal entries are monthly closing journal entries that were not posted prior to the Auditor-Controller's Office closing the month off to any additional changes or adjustments. These HAC journal entries are to be reviewed by the Auditor-Controller's Office, and, if approved, the Auditor-Controller's Office will re-open the month temporarily for Medical Center to post the closing journal entries. Once the HAC journal entries are posted by Medical Center, the Auditor-Controller's Office will re-close the month and no further closing journal entries can be posted.

Objective

To verify the existence and adequacy of internal controls over department HAC journal entry processes.

Audit Methodology

To accomplish these objectives, we:

- Obtained an understanding of departmental processes and procedures.
- Interviewed key personnel regarding the HAC journal entry process.
- Obtained a listing of all HAC journal entries for the month of January 2022.
- Analyzed the review, approval, and reconciliation process for posting HAC journal entries to the Riverside County financial system.

**Internal Audit Report 2022-021: Riverside University Health System, Medical Center
Audit**

Finding 2: HAC Journal Entries

Medical Center does not maintain documentation over the HAC journal entry review, approval, and reconciliation process. As such, we cannot determine whether adequate segregation of duties exist over HAC journal entries. The Standard Practice Manual 1001, *Internal Control*, states that, to maintain an effective system of internal control, "well-documented policies and procedures are established and maintained to promote employee understanding of job duties, provide day-to-day guidance to staff and help ensure continuity during employee absences or turnover." Additionally, Standard Practice Manual 1001, *Internal Control*, states, "records are routinely examined and reconciled to determine that transactions were properly processed." The department does not have formal policies and procedures as it relates to creating, reviewing, and processing HAC journal entries. Without a formal review, approval, and reconciliation process, there may be an increase in clerical errors or may not allow for adequate segregation of duties, which can reduce the risk of error, misappropriation of assets, and acts of unauthorized activities.

Recommendation 2

Develop policies and procedures that ensure HAC journal entries are adequately reviewed, approved, and reconciled to maintain compliance with the Standard Practice Manual 1001, *Internal Control*.

Management's Response

"Partially Concur. While RUHS-MC's Fiscal department historically has not had formal documented policies and procedures for creating, reviewing, and approving HAC journals, staff and corresponding Supervisors have established internal controls and separated duties to oversee the function of creating, reviewing and approving HAC journals. Furthermore, each time a HAC journal is prepared that entry is communicated to and coordinated with the Auditor Controller's Office. RUHS has also requested that Peoplesoft document the approval process however, as recommended the department has created documented policies and procedures to formally, review, approve and reconcile the HAC journal process."

Actual/estimated Date of Corrective Action: June 10, 2022

Internal Audit Report 2022-021: Riverside University Health System, Medical Center Audit

Purchasing Processes

Background

Riverside County Purchasing and Fleet Services Department is responsible for implementing policies and procedures set forth in the Riverside County *Purchasing Policy Manual* (December 31, 2021). The Director of Purchasing is the Purchasing Agent for Riverside County and can delegate his/her authority to Riverside County staff with limitations that vary depending on the level of authority granted. See Table A for a purchasing authority delegation summary:

Table A: Purchasing Authority Delegation Summary

Position	Purchase Order Authority	PO's Against PeopleSoft Contracts
Low Value Purchase Authority (LVPA)	\$5,000 per day per vendor	\$25,000 per day per vendor
Buyer I	\$25,000 per day per vendor	\$100,000 per day per vendor
Buyer II	\$50,000 per day per vendor	\$100,000 per day per vendor

Purchasing authority limitations will vary depending on whether purchases are made against county contracted vendors and non-county contracted vendors. The *Purchasing Policy Manual* states, "County staff may be granted LVPA upon successful completion of LVPO training. LVPA allows departmental staff the ability to issue purchase orders up to the amount of \$5,000 per day per vendor and issues purchase orders up the dollar value of \$25,000 against existing RivCoPro or PeopleSoft contracts."

Expenditures of \$5,000 or greater, require county departments to obtain a minimum of three written quotes from potential vendors to ensure the best use of taxpayer dollars. The *Purchasing Policy Manual* describes the splitting of purchase orders as follows, "Deliberate attempts to split orders, where the purpose is keeping total cost of each order down below bid limits, and failure to combine orders when practical for the best interest of the county in order to circumvent the limitations, is prohibited and may result in disciplinary actions reduced or suspended purchasing authority."

**Internal Audit Report 2022-021: Riverside University Health System, Medical Center
Audit**

Objective

To verify the existence and adequacy of internal controls over department purchasing processes.

Audit Methodology

To accomplish these objectives, we:

- Obtained an understanding of county procurement policies and procedures.
- Interviewed key personnel regarding procurement processes.
- Obtained a listing of all purchase orders for Medical Center.
- Obtained a listing of all Medical Center staff with delegated purchasing authority.
- Analyzed department expenditure data for the audit period to identify instances where buyer limitations were exceeded at the \$5,000 and \$25,000 limitations.

Finding 3: Purchase Orders

Thirty-five of 7,280 purchase orders, totaling \$5.73M, exceeded low value purchase authority limitations of \$25,000 per day per vendor for expenditures against contracted vendors. Additionally, 18 of 7,090 purchase orders, totaling \$1.05M, exceeded low value purchase authority limitations of \$5,000 per day per vendor for expenditures against non-contracted vendors. The *Purchasing Policy Manual*, states, "low value purchase authority allows departmental staff the ability to issue LVPOs up to the amount of \$5,000 per day per vendor and issues purchase orders up to the dollar value of \$25,000 against existing PeopleSoft Contracts." Personnel was not fully aware of purchasing order limitations. Buyer limitations are put in place to ensure compliance with county purchasing policies and mitigate risks of inappropriate purchasing practices. Exceeding buyer limitations also circumvents the formal bid requirements designed to ensure the best use of taxpayer dollars.

Internal Audit Report 2022-021: Riverside University Health System, Medical Center Audit

Recommendation 3.1

Develop a process to maintain compliance with purchasing authority limitations set forth in the Riverside County *Purchasing Policy Manual*.

Management's Response

"Do Not Concur. RUHS-MC holds multiple contracts with the same vendor for various products ordered by multiple departments within the hospital. The Purchasing Authority Delegation Summary table, referenced as Table A in this draft audit summary, is interpreted to mean \$5,000, per day, per vendor not per Buyer. If the ACO is interpreting this authority to be per vendor per day, then critical supplies and orders for patient care will be severely impacted resulting in a substantial backlog of requisitions and orders for our client departments. This interpretation does not align with the work processes of our department and hospital operations nor is it an efficient model to process PO's. Buyer Assistants, who are our dedicated LVPA processors, do not confer with one another daily on their respective PO's issued for the same vendor by a separate Buyer Assistant. If a Buyer Assistant had to consult with other Buyer Assistants every day on all the Purchase Orders each one issues to mitigate exceeding the \$5,000 threshold, per vendor, the execution of Purchase Orders and timeliness to execute critical orders would simply be paralyzed jeopardizing RUHS-MC's ability to provide patient care. RUHS will work with the County of Riverside Purchasing Department to explore further options and solutions."

Actual/estimated Date of Corrective Action: TBD

Auditor's Comment

The purchasing authority delegation summary in Table A refers to daily buyer limitations based on position. These are the maximum amount of purchase orders, by dollar-amount, that an individual with a specific purchasing role can approve in a single day. All county operations should work under established Purchasing guidelines as each policy is created with an objective that ensures compliance with all applicable laws, regulations, procurement requirements, and to support the best interests of the County. If an operation cannot work within the guidelines, then the department should communicate with Purchasing for appropriate solutions. As such, we want to emphasize the need for compliance within the parameters established within the guidelines. Our recommendation does not change after receiving the response provided by Medical Center. As indicated in our finding, at the time of our review, Medical

**Internal Audit Report 2022-021: Riverside University Health System, Medical Center
Audit**

Center exceeded low value purchase authority limitations of \$25,000 per day per vendor for expenditures against contracted vendors, and \$5,000 per day per vendor for expenditures against non-contracted vendors.

Recommendation 3.2

Ensure personnel with purchasing responsibilities are trained on the Riverside County *Purchasing Policy Manual*.

Management's Response

"Concur. County of Riverside Purchasing Department requires all employees with delegated purchasing authority to attend the monthly Countywide Buyer's Meeting. Those meetings were suspended in 2020 due to the COVID-19 pandemic but resumed once again in March of 2021. The Buyer's Meetings provide monthly announcements and procurement related training topics. RUHS-MC staff regularly attend these meetings."

Actual/estimated Date of Corrective Action: Ongoing

**Internal Audit Report 2022-021: Riverside University Health System, Medical Center
Audit**

System Access Controls

Background

System access controls within information systems ensure proper confidentiality, integrity, and availability to the data stored within the system. Authentication is a control which confirms a user's identity to provide access to a systems sensitive information. Sensitive information is any information that must be protected from unauthorized access to maintain the information security of an organization or an individual. Authentication is often achieved by using login credentials such as a username and password. Authentication relies on the presumption that the user is authorized to use the system and that only the user knows the login credentials to gain access.

Active Directory is a directory service which allows Medical Center to manage permissions and access to network resources, and linked data applications utilized by the department. When a user ends employment with Medical Center, Medical Center IT is notified through the creation of help desk tickets to disable Active Directory to remove permissions and network access. These help desk tickets contain various workflow tasks such as disabling e-mail accounts, active directory, data/application systems access, badge access, reclaiming software licenses, and reclaiming any equipment that may have been issued to an employee. A help desk ticket is not closed until all tasks within have been completed by Medical Center IT personnel.

Objective

To verify the existence and adequacy of internal controls over employee access termination to system applications used by Medical Center.

Audit Methodology

To accomplish these objectives, we:

- Obtained an understanding of County of Riverside Information Security Standard v1.0.
- Interviewed key personnel regarding the department's employee access termination processes.

Internal Audit Report 2022-021: Riverside University Health System, Medical Center Audit

- Obtained listing of employees who had access to System A, System B, and System C during the audit review period
- Obtained listing of employees whose access to specific system applications (System A, System B, and System C) were terminated during the audit review period.
- Verify access rights to System A, System B, and System C were disabled within 24 hours of an employee’s termination from Medical Center.

Finding 4: System Access Controls

Of the three system applications chosen for testing, employee access rights were terminated upon separation from only one system (System A), while terminated employees still had access to the other two (System B and System C). Additionally, for all three systems, access rights were not terminated in a timely manner (within 24 hours). See Table B for a summary of findings:

Table B: Summary of Findings - System Access Controls

System	Findings
System A	Three out of a total of nine employees (33%) did not have their access removed in a timely manner, with the average days lapsed being 17 days.
System B	Of the 3,220 employees with access to System B enabled, 179 employees (6%) terminated from the county continue to have access to System B.
	Five of out of a total of 701 employees (<1%) did not have their access removed in a timely manner. The average days lapsed was 6 days, with the longest taking 15 days to terminate and the shortest taking 2 days.
System C	Of the 1,324 employees with access to System C enabled, 224 employees (17%) terminated from the county continue to have access to System C.
	Nine out of a sample of 10 employees (90%) did not have their access removed in a timely manner. The average days lapsed was 48 days, with the longest taking 186 days to terminate and the shortest taking 11 days.

Internal Audit Report 2022-021: Riverside University Health System, Medical Center Audit

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 department's current policies and procedures do not include a process that ensures accounts for terminated or transferred employees are to be disabled or removed on the day of termination or transfer. When an account is not closed immediately after employment has ended, there is a security risk to the information maintained in the systems used by the department. Given the sensitivity of the information Medical Center maintains in their systems, safeguarding sensitive information should be of high priority.

Recommendation 4.1

Ensure compliance with County of Riverside Information Security Standard v1.0, Section 4.1, *Account and Access Management*, by disabling user system accounts on the day of an employee's termination or transfer from the department.

Management's Response

"Partially Concur. RUHS-MC has been deactivating employee Microsoft Window's account access upon separation from the County and while users can't sign into other systems without Microsoft Window's access, best practice would be to disable accounts in all systems. RUHS-MC is revising policies and procedures to reflect the auditor's recommendation and will retrain staff as a result."

Actual/estimated Date of Corrective Action: July 31, 2022

Recommendation 4.2

Update department policies and procedures to include the immediate disabling of user access rights for terminated or transferred employee in accordance with County of Riverside Information Security Standard v1.0, Section 4.1, *Account and Access Management*.

Internal Audit Report 2022-021: Riverside University Health System, Medical Center Audit

Management's Response

"Partially Concur. RUHS-MC has been deactivating employee Microsoft Window's account access upon separation from the County and while users can't sign into other systems without Microsoft Window's access, best practice would be to disable accounts in all systems. RUHS-MC is revising policies and procedures to reflect the auditor's recommendation and will retrain staff as a result."

Actual/estimated Date of Corrective Action: July 31, 2022