

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



ITEM: 2.5
(ID # 23237)

MEETING DATE:
Tuesday, October 17, 2023

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2024-313: Riverside County Agricultural Commissioner's Office, Follow-up Audit, All Districts. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2024-313: Riverside County Agriculture Commissioner's Office, Follow-up Audit

ACTION: Consent

Ben J. Benoit

Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 10/9/2023

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Perez, seconded by Supervisor Spiegel 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: October 17, 2023
xc: Auditor Controller, Agric. Comm.

Kimberly A. Rector
Clerk of the Board
By: *Kimberly A. Rector*
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:

BACKGROUND:

Summary

We completed a follow-up audit of the Riverside County Agricultural Commissioner’s Office. Our audit was limited to reviewing actions taken as of June 29, 2023, to correct findings noted in our original audit report 2023-003 dated December 13, 2022. 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 all five recommendations were implemented.

For an in-depth understanding of the original audit, please refer to Internal Audit Report 2023-003 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 2024-313: Riverside County Agriculture Commissioner’s Office, Follow-up Audit.

Office of Ben J. Benoit
Riverside County Auditor-Controller

4080 Lemon Street, 11th Floor

Riverside, CA 92509

(951) 955-3800

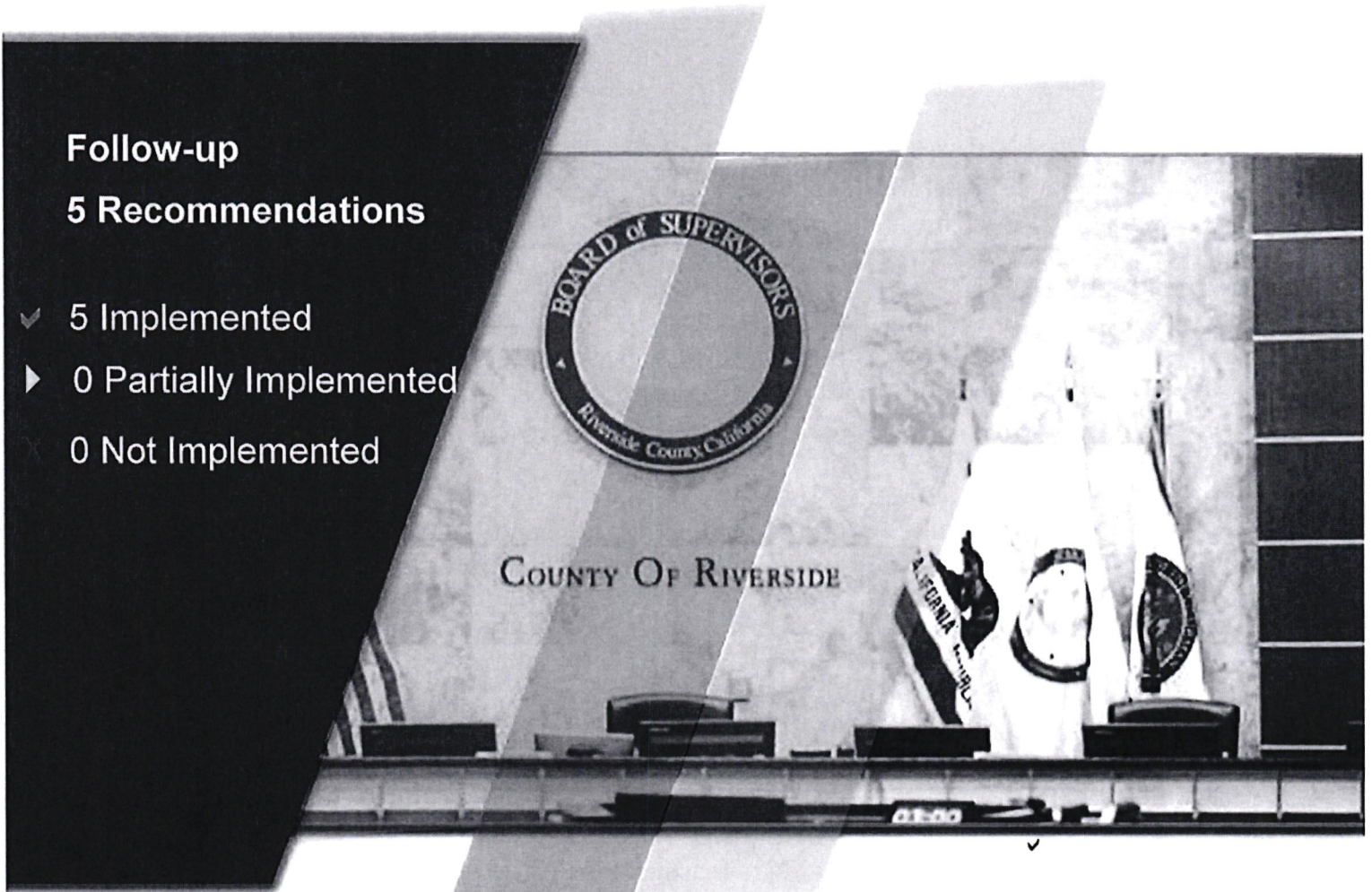
Internal Audit Report

2024-313

Follow-up

5 Recommendations

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



Riverside County
Agricultural Commissioner's Office
Follow-up Audit

October 17, 2023



COUNTY OF RIVERSIDE
OFFICE OF THE
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ACC | AUDITOR
CONTROLLER
COUNTY OF RIVERSIDE

Ben J. Benoit
County Auditor-Controller

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

October 17, 2023

Ruben Arroyo
Agricultural Commissioner/Sealer of Weights & Measures
Riverside County Agricultural Commissioner's Office
3403 Tenth Street Suite 701
Riverside, CA 92501

**Subject: Internal Audit Report 2024-313: Riverside County Agricultural
Commissioner's Office, Follow-up Audit**

Dear Mr. Arroyo:

We completed the follow-up audit of the Riverside County Agricultural Commissioner's Office. Our audit was limited to reviewing actions taken as of June 29, 2023, to help correct the findings noted in our original audit report 2023-003 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 five recommendations, all of which required implementation to help correct the reported findings. Based on the results of our audit, we found that all five recommendations were implemented.

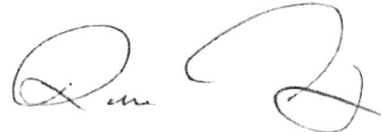
Internal Audit Report 2024-313: Riverside County Agriculture Commissioner's Office, Follow-up Audit

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 2023-003 included at "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, County Executive Officer
Dave Rogers, Chief Administrative Officer
Grand Jury

Internal Audit Report 2024-313: Riverside County Agriculture Commissioner's Office, Follow-up Audit

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Internal Audit Report 2024-313: Riverside County Agriculture Commissioner's Office, 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. Also, employee access rights are not removed timely for a system not linked to active directory (System A). See Table A for a summary of findings:

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

System	Findings
Active Directory	Thirteen out of 15 terminated employees (87%) 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 75 days for approval and the shortest taking 2 days.
	Of the 15 terminated employees, two Active Directory accounts remained active as of August 18, 2022, a request was not submitted to terminate the accounts. The elapsed time between employment termination and audit test date was 390 days and 379 days respectively.
System A	Thirteen out of 13 terminated employees (100%) did not have their access removed in a timely manner. The average days lapsed was 178 days, with the longest taking 349 days to terminate and the shortest taking 6 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." The department does not have written policies and procedures to include a process that ensures accounts for terminated or transferred employees are disabled or removed on the day of 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 2024-313: Riverside County Agriculture Commissioner's Office, Follow-up Audit

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

Recommendation 1.2

"Develop 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

"Develop 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 the Removal of Access Rights to System Applications

"Documentation to monitor when a request was submitted to terminate user access for a state managed system are not maintained. In our review, we identified eight out of 10 (80%) accounts were not terminated timely. The average time elapsed was 125 days with the longest being 236 days and shortest being 13 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." We were unable to determine if the state agency managing the system did not close the account timely or if a request was not submitted timely by Agricultural Commissioner's Office. Since account termination request information is not maintained, Agricultural Commissioner's Office is unable to monitor system applications to ensure user accounts are requested to be terminated timely after an employee's termination or transfer from the department. Monitoring account terminations helps ensure that account deactivations requests are carried out properly

**Internal Audit Report 2024-313: Riverside County Agriculture Commissioner's
Office, Follow-up Audit**

and in a timely manner and assists management in identifying areas where additional improvement and training is needed."

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*."

Current Status 2.2: Implemented

Attachment A

Internal Audit Report 2023-003

Riverside County
Agricultural Commissioner's
Office Audit

Report Date: December 13, 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
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**ACO | AUDITOR
CONTROLLER
COUNTY OF RIVERSIDE**

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

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

December 13, 2022

Ruben Arroyo
Agricultural Commissioner/Sealer of Weights & Measures
Riverside County Agricultural Commissioner's Office
3403 Tenth Street Suite 701
Riverside, CA 92501

**Subject: Internal Audit Report 2023-003: Riverside County Agricultural
Commissioner's Office Audit**

Dear Mr. Arroyo:

In accordance with Board of Supervisors Resolution 83-338, we audited the Riverside County Agricultural Commissioner's Office to provide management and the Board of Supervisors with an independent assessment of internal controls over system access controls and pesticide and permits management.

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.

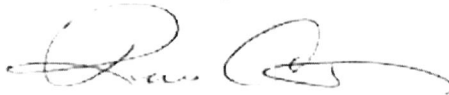
Internal controls are processes designed to provide management reasonable assurance of achieving efficiency of operations, compliance with laws and regulations, and reliability of financial and non-financial information. Management is responsible for establishing and maintaining adequate internal controls.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

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

**Internal Audit Report 2023-003: Riverside County Agricultural Commissioner's Office
Audit**

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
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 2023-003: Riverside County Agricultural Commissioner's Office
Audit

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Internal Audit Report 2023-003: Riverside County Agricultural Commissioner's Office
Audit

Executive Summary

Overview

Riverside County Agricultural Commissioner's Office (Agricultural Commissioner's Office) oversees the protection of the agricultural industry for the county. It is also responsible for ensuring the health and safety of county citizens and promoting confidence and equity in the marketplace through education and enforcement of laws, regulations, and ordinances enacted by the State of California and the County of Riverside.

The Agricultural Commissioner's Office consists of the following five programs:

- Administration
- Consumer Protection
- Environmental Protection
- Pest Prevention
- Weights and Measures

Agricultural Commissioner's Office has an adopted budget of \$7.6 million for FY 2022-23 and 60 recommended positions. *County of Riverside, Fiscal Year 2022-23 Recommended Budget, Volume 1, 277-278.*

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 system access controls and pesticide and permit management. 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 May 24, 2022, through September 1, 2022, for operations from July 1, 2020, through August 25, 2022. Following a risk-based approach, our scope initially included the following:

- Agricultural Programs Inspections
- Pesticide and Permits Management

Internal Audit Report 2023-003: Riverside County Agricultural Commissioner's Office Audit

- Rates for Services
- System Access Controls

Through inquiry, observations, and limited examination of relevant documentation, it was determined through a risk assessment of the business processes for agricultural programs inspection and rates for services, that the risk exposure to Agricultural Commissioner's Office associated with these processes are well mitigated with internal controls and are functioning as designed. Therefore, we focused our audit scope to internal controls over system access controls and pesticides and permits management.

Audit Highlights

Summary of Existing Conditions

- Terminated employees did not have their account termination requests created and approved in a timely manner (within 24 hours). Monitoring account terminations helps ensure that account deactivations are carried out properly in a timely manner and assists management in protecting and safeguarding data.
- Terminated employees continue to have active or enabled accounts. Employee access rights were not disabled 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.
- Documentation to monitor when a request is submitted to terminate user access for a state managed system is not maintained. As such, the department is unable to monitor if timely termination of access to the case management system was completed and in compliance with County of Riverside Information Security Standard V1.0. Department's maintenance of records of any incidents can help in eliminating potential problems and aid in defending any future litigation.

Summary of Improvement Opportunities

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

**Internal Audit Report 2023-003: Riverside County Agricultural Commissioner's Office
Audit**

- Develop 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.
- Develop policies and procedures to document user access rights terminated within system applications not linked to Active Directory upon employment termination.
- 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*.

Audit Conclusion

Based upon the results of our audit, we identified opportunities for improvement of internal controls relating to system access controls. However, we determined Riverside County Agricultural Commissioner's internal controls over pesticides and permits management operations provide reasonable assurance that its objectives relating to these areas will be achieved.

Internal Audit Report 2023-003: Riverside County Agricultural Commissioner's Office
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 Agricultural Commissioner's Office to manage permissions and access to network resources, and linked data applications utilized by the department. When a user ends employment with Agricultural Commissioner's Office, it is the department's responsibility to create and approve a help desk ticket to request the removal of the terminated employee's access rights to their Active Directory account. Once the ticket is approved by Agricultural Commissioner's Office personnel, Riverside County Information Technology is notified to disable Active Directory to remove permissions and network access.

System applications can be linked to Active Directory in a such a way that terminating Active Directory accounts will also terminate access to the linked system applications. For system applications not linked to Active Directory, county departments must manually terminate accounts for employees no longer employed with the department. Additionally, external agencies or entities may grant Riverside County employees access to system applications, at which point it is the responsibility of county departments to request account terminations upon an employee's separation from the department.

Objective

To verify the existence and adequacy of internal controls over employee access termination to system applications used by Agricultural Commissioner's Office.

Internal Audit Report 2023-003: Riverside County Agricultural Commissioner's Office
Audit

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.
- Obtained a listing of all critical systems used by Agricultural Commissioner's Office and judgmentally selected a sample of systems not linked to Active Directory.
- Obtained listing of employees who had access to the selected system applications not linked to Active Directory during the audit review period.
- Obtained listing of employees whose access to the selected system applications not linked to Active Directory were terminated during the audit review period.
- Obtained report from Riverside County Information Technology that detailed Agricultural Commissioner's Office ticket creation and approval dates for disabling employee access to Active Directory.
- Verified whether access rights to the selected system applications linked and not linked to Active Directory were disabled within 24 hours of an employee's termination from Agricultural Commissioner's Office.
- Verified whether requests to disable Active Directory were created and approved by Agricultural Commissioner's Office personnel within 24 hours of an employee's termination or transfer from the department.
- Verified whether requests to disable access to state managed systems were performed within 24 hours of an employee's termination or transfer from the department.

Internal Audit Report 2023-003: Riverside County Agricultural Commissioner’s Office Audit

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 a summary of findings:

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

System	Findings
Active Directory	Thirteen out of 15 terminated employees (87%) 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 75 days for approval and the shortest taking 2 days.
	Of the 15 terminated employees, two Active Directory accounts remained active as of August 18, 2022, a request was not submitted to terminate the accounts. The lapsed time between employment termination and audit test date was 390 days and 379 days respectively.
System A	Thirteen out of 13 terminated employees (100%) did not have their access removed in a timely manner. The average days lapsed was 178 days, with the longest taking 349 days to terminate and the shortest taking 6 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." The department does not have formal, written policies and procedures to include a process that ensures accounts for terminated or transferred employees are disabled or removed on the day of 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.

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.

Internal Audit Report 2023-003: Riverside County Agricultural Commissioner's Office
Audit

Management's Response

"Concur. The Department has guidelines for disabling system access to employees who have been terminated or transferred from the department, however, the guidelines have not been strictly followed. The Department will conduct meetings and training on how to proceed properly disable systems' access and comply with County standards."

Actual/Estimated Date of Corrective Action: **November 17, 2022**

Recommendation 1.2

Develop 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.

Management's Response

"Concur. A departmental memorandum will be developed 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."

Actual/Estimated Date of Corrective Action: **November 17, 2022**

Recommendation 1.3

Develop 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.

Management's Response

"Concur. A departmental memorandum will be developed 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."

Actual/Estimated Date of Corrective Action: **November 17, 2022**

**Internal Audit Report 2023-003: Riverside County Agricultural Commissioner's Office
Audit**

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

Documentation to monitor when a request was submitted to terminate user access for a state managed system are not maintained. In our review, we identified eight out of 10 (80%) accounts were not terminated timely. The average time lapsed was 125 days with the longest being 236 days and shortest 13 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." We were unable to determine if the state agency managing the system did not close the account timely or if a request was not submitted timely by Agricultural Commissioner's Office. Since account termination request information is not maintained, Agricultural Commissioner's Office is unable to monitor system applications to ensure user accounts are requested to be terminated timely after an employee's termination or transfer from the department. Monitoring account terminations helps ensure that account deactivations requests are carried out properly and in a timely manner and assists management in identifying areas where additional improvement and training is needed.

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.

Management's Response

"Concur. A departmental memorandum will be developed to document the date in which user access rights are terminated within system applications not linked to Active Directory."

Actual/Estimated Date of Corrective Action: **November 17, 2022**

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*.

Internal Audit Report 2023-003: Riverside County Agricultural Commissioner's Office
Audit

Management's Response

"Concur. A departmental memorandum will be developed to monitor account deactivation dates to ensure compliance with County of Riverside Information Security Standard v1.0, Section 4.1, Account and Access Management."

Actual/Estimated Date of Corrective Action: **November 17, 2022**

Internal Audit Report 2023-003: Riverside County Agricultural Commissioner's Office
Audit

Pesticide and Permits Management

Background

Agricultural Commissioner's Office Pesticide Use Enforcement Work Plan was developed using the California Department Pesticide Regulation Enforcement Letter ENF 17-08, *Pesticide Use Enforcement Program Planning and Evaluation Guidance*.

Agricultural Commissioner's Office issues licenses and certificates to allow businesses and individuals to perform pest control or sell agricultural-use pesticides.

Pesticides are defined as any chemical that may be harmful or will destroy any type of organism. Operators/farmers are required to apply and obtain permit to use restricted pesticides. Retail stores are required to have a license to sell restricted pesticides. Agricultural Commissioner's Office conducts inspections on farmers to determine whether they are complying with applicable conditions related to pesticide use.

Objective

To verify the existence and adequacy of internal controls over pesticide management and related permits.

Audit Methodology

To accomplish these objectives, we:

- Obtained an understanding of pesticide standards.
- Conducted interviews and performed walk-throughs with office personnel.
- Identified pesticide materials restricted by Federal and State.
- Obtained and reviewed permit reports and reviewed list of documentation required prior permit approval.
- Reviewed the authorizations for third party companies to use pesticides on behalf of agricultural businesses.

**Internal Audit Report 2023-003: Riverside County Agricultural Commissioner's Office
Audit**

- Verified permit expiration dates and compared with renewal date, and its related grace period.

Finding: None Noted

Based upon the results of our audit, we determined internal controls over pesticide and permits management provide reasonable assurance that its objective related to this area will be achieved.

Attachment B

RIVERSIDE COUNTY AGRICULTURAL COMMISSIONER'S OFFICE



RUBEN J. ARROYO
AGRICULTURAL COMMISSIONER
SEALER OF WEIGHTS AND MEASURES

DELIA JIMENEZ CIOG
ASSISTANT AGRICULTURAL COMMISSIONER / SEALER
DANIEL DELGADO
DEPUTY AGRICULTURAL COMMISSIONER / SEALER
ERIK DOWNS
DEPUTY AGRICULTURAL COMMISSIONER / SEALER
MISAEEL MARTINEZ
DEPUTY AGRICULTURAL COMMISSIONER / SEALER

The following are the current status of the reported findings and planned corrective actions contained in Internal Audit Report 2023-003: Riverside County Agricultural Commissioner's Office Audit.

6-29-23

Authorized Signature

Date

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. Also, employee access rights are not removed timely for a system not linked to active directory (System A). See Table A for a summary of findings:

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

System	Findings
Active Directory	Thirteen out of 15 terminated employees (87%) 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 75 days for approval and the shortest taking 2 days.
	Of the 15 terminated employees, two Active Directory accounts remained active as of August 18, 2022, a request was not submitted to terminate the accounts. The elapsed time between employment termination and audit test date was 390 days and 379 days respectively.
System A	Thirteen out of 13 terminated employees (100%) did not have their access removed in a timely manner. The average days lapsed was 178 days, with the longest taking 349 days to terminate and the shortest taking 6 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." The department does not have written policies and procedures to include a process that ensures accounts for terminated or transferred employees are disabled or removed on the day of 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.

Current Status

Reported Finding Corrected? Yes No

The department established a written policy and procedures to include a process that ensures accounts for terminated or transferred employees are disabled or removed on the day of termination or transfer (see attached policy).

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.

Management's Response

"Concur. The Department has guidelines for disabling system access to employees who have been terminated or transferred from the department, however, the guidelines have not been strictly followed. The Department will conduct meetings and training on how to proceed properly disable systems' access and comply with County standards."

Actual/Estimated Date of Corrective Action: November 17, 2022

Current Status

Corrective Action: Fully Implemented Partially Implemented Not Implemented

Description of the corrective action taken (or pending action and estimated date of completion for planned corrective action that is partially or not implemented).

The department established a written policy and procedures to include a process that addresses disabling terminated/departed employees' access rights to the system on the day of termination or transfer (see attached policy). Training and acknowledgement of the policy has been provided/received and placed in each manager's personell file. Periodic review of the policy will be enforced and recorded.

Recommendation 1.2

Develop 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.

Management's Response

"Concur. A departmental memorandum will be developed 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."

Actual/Estimated Date of Corrective Action: November 17, 2022

Current Status

Corrective Action: Fully Implemented Partially Implemented Not Implemented

Description of the corrective action taken (or pending action and estimated date of completion for planned corrective action that is partially or not implemented).

The department established a written policy and procedures to include a process that ensures accounts for terminated or transferred employees are disabled or removed on the day of termination or transfer (see attached policy). All records pertinent to deactivation shall be maintained in the terminated/departed employee's personnel file.

Recommendation 1.3

Develop 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.

Management's Response

"Concur. A departmental memorandum will be developed 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."

Actual/Estimated Date of Corrective Action: November 17, 2022

Current Status

Corrective Action: Fully Implemented Partially Implemented Not Implemented

Description of the corrective action taken (or pending action and estimated date of completion for planned corrective action that is partially or not implemented).

The department established a written policy and procedures to include a process that ensures accounts for terminated or transferred employees are disabled or removed within 24 hours from employee's termination or transfer (see attached policy). The management team and clerical staff have been trained on the policy and procedures to follow immediately after employees are terminated or transferred.

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

Documentation to monitor when a request was submitted to terminate user access for a state managed system are not maintained. In our review, we identified eight out of 10 (80%) accounts were not terminated timely. The average time elapsed was 125 days with the longest being 236 days and shortest being 13 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." We were unable to determine if the state agency managing the system did not close the account timely or if a request was not submitted timely by Agricultural Commissioner's Office. Since account termination request information is not maintained, Agricultural Commissioner's Office is unable to monitor system applications to ensure user accounts are requested to be terminated timely after an employee's termination or transfer from the department. Monitoring account terminations helps ensure that account deactivations requests are carried out properly and in a timely manner and assists management in identifying areas where additional improvement and training is needed.

Current Status

Reported Finding Corrected? Yes No

The department utilizes several applications owned and operated by State or Federal Government agencies and has no control over when/how accounts are deactivated. Managers have been instructed to maintain communication records with these agencies when deactivation is requested. Furthermore, they are required to periodically monitor the applications related to the programs they manage and ensure compliance with our internal policy.

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.

Management's Response

"Concur. A departmental memorandum will be developed to document the date in which user access rights are terminated within system applications not linked to Active Directory."

Actual/Estimated Date of Corrective Action: November 17, 2022

Current Status

Corrective Action: Fully Implemented Partially Implemented Not Implemented

Description of the corrective action taken (or pending action and estimated date of completion for planned corrective action that is partially or not implemented).

A policy has been created and it addressed the recordkeeping of terminated/departed employees' access termination.

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*.

Management's Response

"Concur. A departmental memorandum will be developed to monitor account deactivation dates to ensure compliance with County of Riverside Information Security Standard v1.0, Section 4.1, *Account and Access Management*."

Actual/Estimated Date of Corrective Action: November 17, 2022

Current Status

Corrective Action: Fully Implemented Partially Implemented Not Implemented

Description of the corrective action taken (or pending action and estimated date of completion for planned corrective action that is partially or not implemented).

A policy has been developed to ensure compliance with County's Information Security Standards and training has been provided to management and clerical staff involved in the process.