

**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.

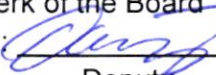
ACTION:Consent


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

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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

Attachment A

Internal Audit Report 2023-010

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

Report Date: March 28, 2023



**Office of Ben J. Benoit
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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Ben J. Benoit
Riverside County Auditor-Controller

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

March 28, 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 2023-010: Riverside County Department of Public Social Services, In-Home Supportive Services Public Authority Audit

Dear Ms. Douglas:

In accordance with Board of Supervisors Resolution 83-338, we audited the Riverside County Department of Public Social Services, In-Home Supportive Services Public Authority to provide management and the Board of Supervisors with an independent assessment of internal controls over 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.

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



Internal Audit Report 2023-010: Riverside County Department of Public Social Services, In-Home Supportive Services Public Authority 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.

We thank you and your staff for your 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 2023-010: Riverside County Department of Public Social Services, In-Home Supportive Services Public Authority Audit

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Internal Audit Report 2023-010: Riverside County Department of Public Social Services, In-Home Supportive Services Public Authority Audit

Executive Summary

Overview

Riverside County Ordinance 918 establishes In-Home Supportive Services Public Authority to act as the employer of record for Riverside County's In-Home Supportive Services. As the employer of record, In-Home Supportive Services Public Authority is responsible for recruiting, training, maintaining, and mobilizing a registry of in-home care providers to assist the elderly and people with disabilities remain safely in their homes. Riverside County Department of Public Social Services is responsible for administering Riverside County's In-Home Supportive Services and provides oversight to In-Home Supportive Services Public Authority.

In-Home Supportive Services Public Authority has an adopted budget of \$8.08 million for FY 2022-23 and 75 adopted positions. *County of Riverside, Fiscal Year 2022-23 Adopted Budget Volume 1, 161-163*

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 In-Home Supportive Services annual county plan compliance, safeguarding of HIPAA information, safeguarding of personal identifiable information, 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 August 4, 2022, through November 10, 2022, for operations from July 1, 2020, through October 26, 2022. Following a risk-based approach, our scope initially included the following:

- In-Home Supportive Service Annual County Plan Compliance
- Safeguarding of HIPAA Information
- Safeguarding of Personal Identifiable Information

Internal Audit Report 2023-010: Riverside County Department of Public Social Services, In-Home Supportive Services Public Authority Audit

- System Access Controls

Through inquiry, observations, and examination of relevant documentation, it was determined through a risk assessment of In-Home Supportive Services annual county plan compliance, safeguarding of HIPAA information, and safeguarding of personal identifiable information, that the risk exposure to In-Home Supportive Services Public Authority associated with these processes are well mitigated with internal controls and are functioning as designed. Therefore, our audit scope focused on internal controls over system access controls.

Audit Highlights

Summary of Existing Conditions

- Employee access right termination requests are not created and approved in a timely manner for Active Directory and a state managed system. Also, access rights are not removed timely for a system not linked to active directory. 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.
- For a system application not linked to Active Directory, we were unable to determine whether access rights were terminated in a timely manner (within 24 hours). 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 internal controls are needed.

Summary of Improvement Opportunities

- 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.
- 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.

Internal Audit Report 2023-010: Riverside County Department of Public Social Services, In-Home Supportive Services Public Authority Audit

- 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.
- 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.
- Develop policies and procedures to document the date in which user access rights are terminated within system applications not linked to Active Directory.
- 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 for improvement of internal controls relating to system access controls.

Internal Audit Report 2023-010: Riverside County Department of Public Social Services, In-Home Supportive Services Public Authority 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 In-Home Supportive Services to manage permissions and access to network resources, and linked data applications utilized by the department. When a user ends employment with In-Home Supportive Services, 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 In-Home Supportive Services 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 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 In-Home Supportive Services.

Internal Audit Report 2023-010: Riverside County Department of Public Social Services, In-Home Supportive Services Public Authority 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 In-Home Supportive Services and judgmentally selected a sample of two systems (CMIPS II and MEDS) not linked to Active Directory.
- Obtained a listing of employees whose access to the selected system applications not linked to Active Directory were terminated during the audit review period.
- Obtained a report from Information Technology that details In-Home Supportive Services ticket creation and approval dates for disabling employees access to active directory.
- Verify access rights to the selected system applications not linked to Active Directory were disabled within 24 hours of an employee's termination from In-Home Supportive Services.
- Verify whether request to disable Active Directory were created and approved by In-Home Supportive Services personnel within 24 hours of an employee's termination or transfer from the department.

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:

Internal Audit Report 2023-010: Riverside County Department of Public Social Services, In-Home Supportive Services Public Authority Audit

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.

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.

Internal Audit Report 2023-010: Riverside County Department of Public Social Services, In-Home Supportive Services Public Authority Audit

Management's Response

"Concur. Riverside County Department of Public Social Services (DPSS), In-Home Supportive Services (IHSS) concurs that system access rights shall be disabled on the day of an employee's termination or transfer from the department.

Corrective action includes revising DPSS policies that require supervisors to submit access termination on the day of an employee's termination or transfer from the department. In addition, DPSS shall remind Riverside County Information Technology (RCIT) that an Active Directory must be disabled on the day a supervisor submits a ticket through 'RIVCOHelp' per Information Security Standard V1.0, Section 4.1. Lastly and as a failsafe, DPSS Human Resources shall remind the terminated employee's supervisor to disable system access through 'RIVCOHelp.'"

Actual/estimated Date of Corrective Action: March 1, 2023

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.

Management's Response

"Concur. Riverside County Department of Public Social Services (DPSS), In-Home Supportive Services (IHSS) concurs that policies and procedures shall be revised to indicate Active Directory accounts are disabled within 24-hours of an employee's termination or transfer from the department. DPSS policies shall explicitly include a 24-hour time frame to terminate access for Active Directory Accounts."

Actual/estimated Date of Corrective Action: March 1, 2023

Internal Audit Report 2023-010: Riverside County Department of Public Social Services, In-Home Supportive Services Public Authority Audit

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.

Management's Response

"Concur. Riverside County Department of Public Social Services (DPSS), In-Home Supportive Services (IHSS) concurs that policies and procedures shall be revised to indicate requests for systems not linked to an Active Directory are submitted within 24-hours of an employee's termination or transfer from the department. DPSS policies shall explicitly include a 24-hour time frame to request termination of access for systems not linked to Active Directory."

Actual/estimated Date of Corrective Action: March 1, 2023

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.

Management's Response

"Concur. Riverside County Department of Public Social Services (DPSS), In-Home Supportive Services (IHSS) concurs that policies and procedures shall be revised to indicate requests for state managed accounts are submitted within 24-hours of an employee's termination or transfer from the department. DPSS policies shall explicitly include a 24-hour time frame to request the disabling of state managed system accounts."

Actual/estimated Date of Corrective Action: March 1, 2023

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.

Internal Audit Report 2023-010: Riverside County Department of Public Social Services, In-Home Supportive Services Public Authority Audit

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.

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. Riverside County Department of Public Social Services (DPSS), In-Home Supportive Services (IHSS) concurs that policies and procedures shall be revised to document the date in which user access rights are terminated for system applications not linked to an Active Directory. DPSS policies shall include that staff are required to document the date access rights were terminated or submitted for termination for system applications not linked to an Active Directory. It is important to note that system applications not linked to an Active Directory such as MEDS, the state is the responsible agency for the termination of access."

Actual/estimated Date of Corrective Action: March 1, 2023

Internal Audit Report 2023-010: Riverside County Department of Public Social Services, In-Home Supportive Services Public Authority Audit

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.

Management's Response

"Concur. Riverside County Department of Public Social Services (DPSS), In-Home Supportive Services (IHSS) concurs to monitor deactivation dates to ensure compliance with County of Riverside Information Security Standard v1.0, Section 4.1, *Account and Access Management*. Tracking and monitoring deactivation dates shall be captured on excel sheets and/or Microsoft SharePoint for system applications not linked to an Active Directory."

Actual/estimated Date of Corrective Action: March 1, 2023

Attachment B

[Department Letterhead]

The following are the current status of the reported findings and planned corrective actions contained in Internal Audit Report 2023-010: Riverside County Department of Public Social Services, In-Home Supportive Services Public Authority Audit.

Charity Douglas

8/7/23

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 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.

Current Status

Reported Finding Corrected?

Yes

No

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.

Management Reply

"**Concur.** Riverside County Department of Public Social Services (DPSS), In-Home Supportive Services (IHSS) concurs that system access rights shall be disabled on the day of an employee's termination or transfer from the department.

Corrective action includes revising DPSS policies that require supervisors to submit access termination on the day of an employee's termination or transfer from the department. In addition, DPSS shall remind Riverside County Information Technology (RCIT) that an Active Directory must be disabled on the day a supervisor submits a ticket through 'RIVCOHelp' per Information Security Standard V1.0, Section 4.1. Lastly and as a failsafe, DPSS Human Resources shall remind the terminated employee's supervisor to disable system access through 'RIVCOHelp.'"

Actual/estimated Date of Corrective Action: March 1, 2023

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).

Corrective actions were completed as follows: (1) Riverside County DPSS issued policy on 02/15/2023 that supervisors must terminate any active licenses within 24-hours upon an employee's separation from the department, by completing a ticket in Service Now. (2) Riverside County IHSS released policy on 03/01/2023 that supervisors must terminate the Case Management Information Payrolling System II (state system) within 24-hours upon an employee's separation from the Adult Services Division, by completing a ticket in Service Now. (3) On 01/17/2023, Riverside County DPSS reminded Information Technology (IT) regarding the Information Security Standard V1.0 document. (4) Riverside County DPSS Human Resources on 12/20/2022 agreed to a standardized email notification reminder to supervisors for access termination.

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.

Management Reply

"**Concur.** Riverside County Department of Public Social Services (DPSS), In-Home Supportive Services (IHSS) concurs that policies and procedures shall be revised to indicate Active Directory accounts are disabled within 24-hours of an employee's termination or transfer from the department. DPSS policies shall explicitly include a 24-hour time frame to terminate access for Active Directory Accounts."

Actual/estimated Date of Corrective Action: March 1, 2023

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).

Riverside County DPSS issued policy on 02/15/2023 that supervisors must terminate any active licenses within 24-hours upon an employee's separation from the department, by completing a ticket in Service Now.

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.

Management Reply

"**Concur.** Riverside County Department of Public Social Services (DPSS), In-Home Supportive Services (IHSS) concurs that policies and procedures shall be revised to indicate requests for systems not linked to an Active Directory are submitted within 24-hours of an employee's termination or transfer from the department. DPSS policies shall explicitly include a 24-hour time frame to request termination of access for systems not linked to Active Directory."

Actual/estimated Date of Corrective Action: March 1, 2023

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).

Riverside County IHSS released policy on 03/01/2023 that supervisors must terminate the Case Management Information Payrolling System II (state system) within 24-hours upon an employee's separation from the Adult Services Division, by completing a ticket in Service Now.

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.

Management Reply

"**Concur.** Riverside County Department of Public Social Services (DPSS), In-Home Supportive Services (IHSS) concurs that policies and procedures shall be revised to indicate requests for state managed accounts are submitted within 24-hours of an employee's termination or transfer from the department. DPSS policies shall explicitly include a 24-hour time frame to request the disabling of state managed system accounts."

Actual/estimated Date of Corrective Action: March 1, 2023

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).

Riverside County IHSS released policy on 03/01/2023 that supervisors must terminate the Case Management Information Payrolling System II (state system) within 24-hours upon an employee's separation from the Adult Services Division, by completing a ticket in Service Now.

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.

Current Status

Reported Finding Corrected? Yes No

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 Reply

"Concur. Riverside County Department of Public Social Services (DPSS), In-Home Supportive Services (IHSS) concurs that policies and procedures shall be revised to document the date in which user access rights are terminated for system applications not linked to an Active Directory. DPSS policies shall include that staff are required to document the date access rights were terminated or submitted for termination for system applications not linked to an Active Directory. It is important to note that system applications not linked to an Active Directory such as MEDS, the state is the responsible agency for the termination of access."

Actual/estimated Date of Corrective Action: March 1, 2023

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).

Corrective Action Fully Implemented. Riverside County IHSS released policy on 03/01/2023 that supervisors must terminate the Case Management Information Payrolling System II (state system) within 24-hours upon an employee's separation from the Adult Services Division, by completing a ticket in Service Now.

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.

Management Reply

“Concur. Riverside County Department of Public Social Services (DPSS), In-Home Supportive Services (IHSS) concurs to monitor deactivation dates to ensure compliance with County of Riverside Information Security Standard v1.0, Section 4.1, Account and Access Management. Tracking and monitoring deactivation dates shall be captured on excel sheets and/or Microsoft SharePoint for system applications not linked to an Active Directory.”

Actual/estimated Date of Corrective Action: March 1, 2023

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).

Corrective Action Fully Implemented. On 12/13/2022, Riverside County IHSS Administration updated its SharePoint Site to track, monitor, and document Case Management Information Payrolling System II (state system) access termination when this DPSS Unit is advised of when an employee has separated from the Adult Services Division.