

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



ITEM: 2.1  
(ID # 24054)

**MEETING DATE:**  
Tuesday, January 30, 2024

**FROM :** AUDITOR CONTROLLER:

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

**RECOMMENDED MOTION:** That the Board of Supervisors:

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

**ACTION:**Consent

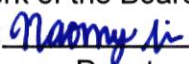
  
Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 1/20/2024

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**MINUTES OF THE BOARD OF SUPERVISORS**

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

Ayes: Jeffries, Spiegel, Washington and Perez and Gutierrez  
Nays: None  
Absent: None  
Date: January 30, 2024  
xc: Auditor Controller

Kimberly A. Rector  
Clerk of the Board  
By:   
Deputy

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

<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>NET COUNTY COST</b>	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>SOURCE OF FUNDS: N/A</b>			<b>Budget Adjustment:</b>	No
			<b>For Fiscal Year:</b>	N/A

**C.E.O. RECOMMENDATION:**

**BACKGROUND:**

**Summary**

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

**Impact on Citizens and Businesses**

Provide an assessment of internal controls over the audited areas.

**SUPPLEMENTAL:**

**Additional Fiscal Information**

Not applicable

**ATTACHMENTS:**

A: Riverside County Auditor-Controller - Internal Audit Report 2024-321: Riverside County Office on Aging, Follow-up Audit.



Office of Ben J. Benoit  
Riverside County Auditor-Controller

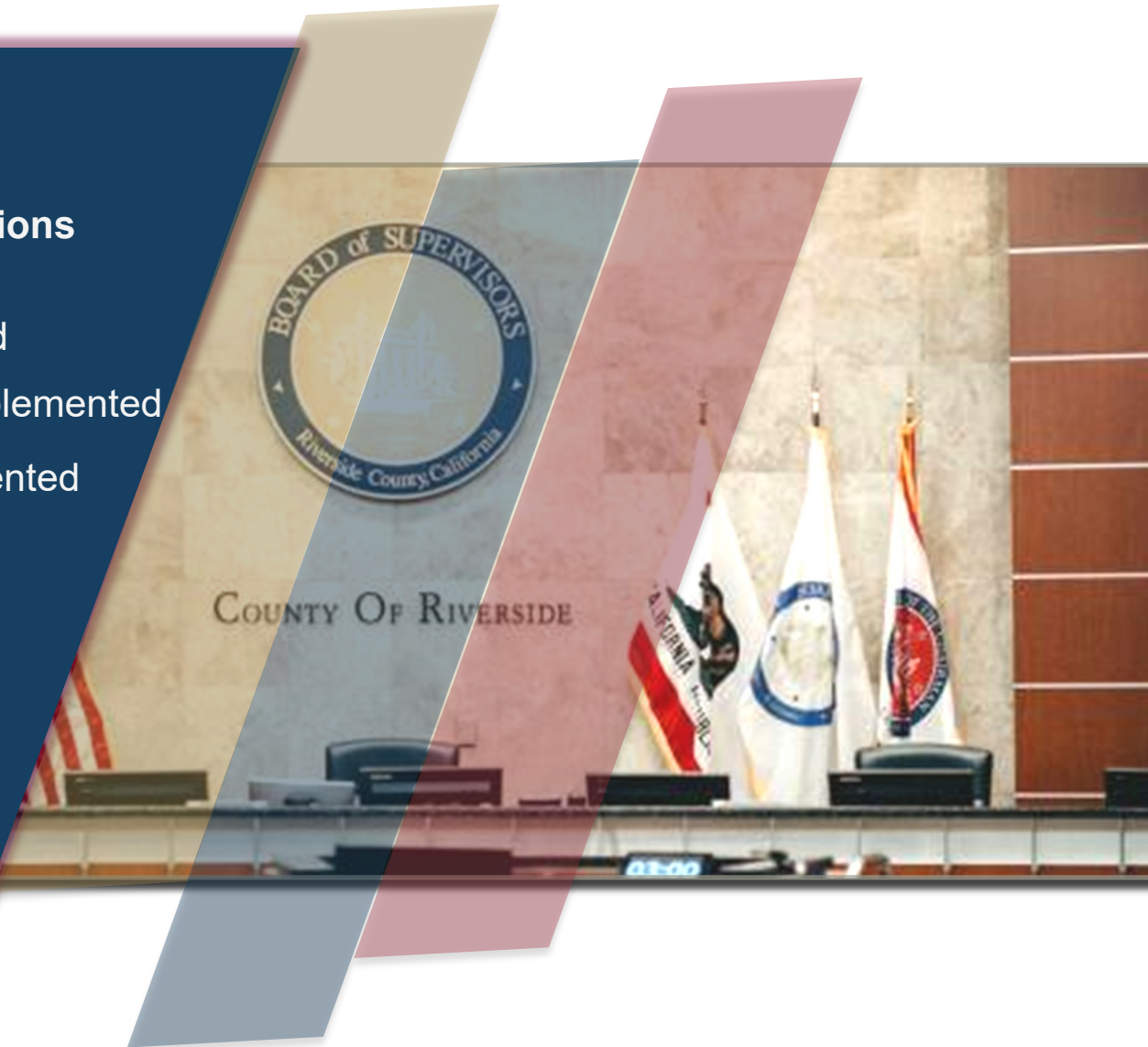
# Internal Audit Report

## 2024-321

### Follow-up

#### 5 Recommendations

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



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

January 30, 2024



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

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

4080 Lemon Street, 11<sup>th</sup> Floor  
P.O. Box 1326  
Riverside, CA 92502-1326  
951-955-3800



January 30, 2024

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

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

Dear Ms. Lee:

We completed the follow-up audit of the Riverside County Office on Aging. Our audit was limited to reviewing actions taken as of November 20, 2023, to help correct the findings noted in our original audit report 2023-007 dated April 18, 2023.

We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing. These standards require that we plan and perform the audit to obtain reasonable assurance that our objective, as described in the preceding paragraph, is achieved. Additionally, the standards require that we conduct the audit to provide sufficient, reliable, and relevant evidence to achieve the audit objectives. We believe the audit provides a reasonable basis for our conclusion.

The original audit report contained five recommendations, all of which required implementation to help correct the reported findings. Based on the results of our audit, we found that of the five recommendations, all were implemented.

Summary of the conditions from the original audit and the results of our review on the status of the implementation of the recommendations are provided in this report. For an in-depth understanding of the original audit, please refer to Internal Audit Report 2023-007 included as "Attachment A" of this audit report along with your department status letter as "Attachment B." You can also find the original audit report at <https://auditorcontroller.org/divisions/internal-audit/reports>.





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

We thank you and your staff for the help and cooperation. The assistance provided contributed significantly to the successful completion of this audit.

Ben J. Benoit  
Riverside County Auditor-Controller

By: René Casillas, CPA, CRMA  
Deputy Auditor-Controller

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



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

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## System Access Controls

### Finding 1: Timely Termination of System Access Rights

“Employee access right termination requests are not created and approved in a timely manner for Active Directory and employee access rights are not removed timely for a system not linked to Active Directory (System A). See Table A for summary of findings:

*Table A: Summary of findings – System Access Controls*

System	Findings
Active Directory	Nine out of 21 terminated employees (43%) did not have their Active Directory account termination requests created and approved in a timely manner. The average time elapsed between employee termination and ticket approval was 9 days, with the longest taking 21 days for approval and the shortest taking 2 days.
System A	Two out of 15 terminated employees (14%) did not have their access removed in a timely manner. The average days lapsed was 41 days, with the longest taking 79 days to terminate and the shortest taking 2 days.

County of Riverside Information Security Standard V1.0, Section 4.1, *Account and Access Management*, states, ‘Accounts for terminated or transferred employees shall be disabled or removed on the day of termination or transfer.’ User account deactivation requests are not communicated timely to appropriate personnel within Office on Aging. Allowing Active Directory accounts and Non-Active Directory accounts to remain open after employment has ended exposes the department to risk where information maintained in department systems can be continuously access by individuals who no longer have a right or need to know. Depending on the sensitivity of the information maintained by department systems, it can create administrative issues and have a financial impact if held liable.”

### Recommendation 1.1

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

### Current Status 1.1: Implemented



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

### Recommendation 1.2

“Revise existing policies and procedures to ensure the disabling of Active Directory accounts are requested and approved within 24 hours of an employee's termination or transfer from the department.”

### Current Status 1.2: Implemented

### Recommendation 1.3

“Revise existing policies and procedures to ensure request for systems not linked to Active Directory are made within 24 hours of an employee's termination or transfer from the department.”

### Current Status 1.3: Implemented

### Finding 2: Monitoring Third-Party Vendor Access Rights

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

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

County of Riverside Information Security Standard V1.0, Section 4.1, *Account and Access Management*, states, ‘Accounts for terminated or transferred employees shall be disabled or removed on the day of termination or transfer.’ User account deactivation requests are not communicated timely to Office on Aging personnel responsible for terminating access. Allowing





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

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

### **Recommendation 2.1**

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

### **Current Status 2.1: Implemented**

### **Recommendation 2.2**

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

### **Current Status 2.2: Implemented**

# Attachment A

**Internal Audit Report 2023-007**

**Riverside County  
Office on Aging  
Audit**

**Report Date: April 18, 2023**



**Office of Ben J. Benoit  
Riverside County Auditor-Controller  
4080 Lemon Street, 11th Floor  
Riverside, CA 92509  
(951) 955-3800**

[www.auditorcontroller.org](http://www.auditorcontroller.org)



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

County Administrative Center  
4080 Lemon Street, 11<sup>th</sup> Floor  
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Riverside, CA 92502-1326  
(951) 955-3800  
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**Ben J. Benoit**  
Riverside County Auditor-Controller

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

April 18, 2023

Jewel Lee  
Director  
Riverside County Office on Aging  
3610 Central Avenue  
Riverside, CA 92506

**Subject: Internal Audit Report 2023-007: Riverside County Office on Aging Audit**

Dear Ms. Lee:

In accordance with Board of Supervisors Resolution 83-338, we audited the Riverside County Office on Aging to provide management and the Board of Supervisors with an independent assessment of internal controls over system access controls and contracted services.

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 2023-007: Riverside County Office on Aging 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 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



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## Internal Audit Report 2023-007: Riverside County Office on Aging Audit

### Executive Summary

#### Overview

Riverside County Office on Aging (Office on Aging) coordinates health and wellness programs for the elderly and persons with disabilities to live independently in their homes and communities. All programs and services are provided at no cost to qualified older and disabled adults. Services provided by Office on Aging include care coordination, options counseling, decision support, healthy lifestyle, social engagement community activation, advocacy, coordination and outreach, and community education.

Office on Aging has an adopted budget of \$24.8 million for FY 2022-23 and 104 authorized positions. *County of Riverside, Fiscal Year 2022-23 Adopted Budget, Volume 1, 167.*

#### 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 contracted services. 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 July 7, 2022, through October 31, 2022, for operations from July 1, 2020, through October 12, 2022. Following a risk-based approach, our scope initially included the following:

- Contracted Services
- Grant Agreement Compliance
- System Access Controls

Through inquiry, observations, and limited examination of relevant documentation, it was determined through a risk assessment of the business processes for grant agreement compliance, that the risk exposure to Office on Aging 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 contracted services and system access controls.

## Internal Audit Report 2023-007: Riverside County Office on Aging Audit

### Audit Highlights

#### *Summary of Existing Conditions*

- Employees access rights termination requests are not created and approved in a timely manner for systems that are linked and not linked to Active Directory. 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.
- Access rights to an Office on Aging managed system have not been disabled timely for third-party vendors' terminated employees. This system maintains applicants' personal identifiable information and access rights need to be disabled within 24 hours of respective individuals terminated employment. This will protect department applicants' personal and sensitive information and prevent the unauthorized access to individuals no longer needing access to the information.

#### *Summary of Improvement Opportunities*

- 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.
- Revise the existing policies and procedures to ensure the disabling of Active Directory accounts are requested and approved within 24 hours of an employee's termination or transfer from the department.
- Revise the existing policies and procedures to ensure termination of access to systems not linked to Active Directory are made within 24 hours of an employee's termination or transfer from the department.
- Develop policies and procedures to monitor access rights granted to third-party vendors to identify and disable accounts that no longer require access to Office on Aging systems.
- Develop policies and procedures to require third-party vendors to report to Office on Aging accounts that no longer require access.

**Internal Audit Report 2023-007: Riverside County Office on Aging Audit**

**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 Office on Aging internal controls over contracted services provide reasonable assurance that its objectives relating to this area will be achieved.



**Internal Audit Report 2023-007: Riverside County Office on Aging 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 system's 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 Office on Aging to manage permissions and access to network resources, and linked data applications utilized by the department. When a user ends employment with Office on Aging, 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 Office on Aging 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, third party contracted vendors may be granted access to county systems to fulfill contractual obligations. It is the county department's responsibility to monitor and terminate system access to vendors who no longer require access.

### **Objective**

To verify the existence and adequacy of internal controls over employee access termination to system applications used by Office on Aging.

### **Audit Methodology**

To accomplish these objectives, we:

**Internal Audit Report 2023-007: Riverside County Office on Aging Audit**

- 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 Office on Aging 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 Office on Aging ticket creation and approval dates for disabling employee access to Active Directory.
- Verified whether access rights to the selected system applications not linked to Active Directory were disabled within 24 hours of an employee's termination from Office on Aging.
- Verified whether requests to disable Active Directory were created and approved by Office on Aging personnel within 24 hours of an employee's termination or transfer from the department.
- Obtained a listing of third-party vendors and employees who were granted access to Office on Aging system applications.
- Selected sample of vendors employees who were granted access to Office on Aging system applications.
- Verified whether access rights to the selected system applications were disabled in a timely manner for vendors and vendors employees.



**Internal Audit Report 2023-007: Riverside County Office on Aging 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 summary of findings:

*Table A: Summary of findings - System Access Controls*

System	Findings
Active Directory	Nine out of 21 terminated employees (43%) did not have their Active Directory account termination requests created and approved in a timely manner. The average time elapsed between employee termination and ticket approval was 9 days, with the longest taking 21 days for approval and the shortest taking 2 days.
System A	Two out of 15 terminated employees (14%) did not have their access removed in a timely manner. The average days lapsed was 41 days, with the longest taking 79 days to terminate and the shortest taking 2 days.

County of Riverside Information Security Standard V1.0, Section 4.1, *Account and Access Management*, states, "Accounts for terminated or transferred employees shall be disabled or removed on the day of termination or transfer." User account deactivation requests are not communicated timely to appropriate personnel within Office on Aging. Allowing Active Directory accounts and Non-Active Directory accounts to remain open after employment has ended exposes the department to risk where information maintained in department systems can be continuously access by individuals who no longer have a right or need to know. Depending on the sensitivity of the information maintained by department systems, it can create administrative issues and have a financial impact if held liable.

**Recommendation 1.1**

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

**Management's Response:**

**"Concur.** RCOoA will review Information Security Standard v1.0, Section 4.1, *Account and Access Management* with employees who are responsible for any part of the account

**Internal Audit Report 2023-007: Riverside County Office on Aging Audit**

termination/transfer process, including supervisors, managers, and executives. RCOoA will implement regular review of employee access termination requests to review compliance with County standards.”

Actual/Estimated Date of Corrective Action: **Effective Immediately**

**Recommendation 1.2**

Revise existing policies and procedures to ensure the disabling of Active Directory accounts are requested and approved within 24 hours of an employee’s termination or transfer from the department.

**Management’s Response:**

“**Concur.** RCOoA will review and revise existing processes for requesting and approving removal of employee access within 24 hours of termination or transfer. Once reviewed, the department will provide any necessary training and technical support to ensure that staff who are requesting or approving account management are able to complete the process and do so according to County timelines.”

Actual/Estimated Date of Corrective Action: **July 1, 2023**

**Recommendation 1.3**

Revise existing policies and procedures to ensure request for systems not linked to Active Directory are made within 24 hours of an employee’s termination or transfer from the department.

**Management’s Response:**

“**Concur.** RCOoA will review and revise existing processes for requesting and approving removal of employee access to systems not linked to Active Directory, including the department’s electronic case management system. Once reviewed, the department will provide any necessary training and technical support to ensure that staff who are requesting or approving account management are able to complete the process and do so according to County timelines.”

Actual/Estimated Date of Corrective Action: **July 1, 2023**



## Internal Audit Report 2023-007: Riverside County Office on Aging Audit

### Finding 2: Monitoring Third-Party Vendor Access Rights

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

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

County of Riverside Information Security Standard V1.0, Section 4.1, *Account and Access Management*, states, "Accounts for terminated or transferred employees shall be disabled or removed on the day of termination or transfer." User account deactivation requests are not communicated timely to Office on Aging personnel responsible for terminating access. Allowing vendors and its related employees access to remain open after employment has ended exposes the department to risk where information maintained in department systems can be continuously access by individuals who no longer have a right or need to know. Since the information maintained by the department system is sensitive, it can create administrative issues for the department and have a financial impact to the county if held liable.

#### Recommendation 2.1

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

**Internal Audit Report 2023-007: Riverside County Office on Aging Audit**

**Management's Response:**

**"Concur.** RCOoA will review existing contracts and agreements with third-party vendors to ensure that requirements stipulating policies and procedures to identify, communicate, and disable accounts that no longer require access to RCOoA systems are clearly included.

RCOoA will review and educate all third-party vendors on these requirements and will include identified processes for communication of employee terminations or transfers by third-party vendors. Procedures will be introduced/reviewed on an annual basis, or as needed."

Actual/Estimated Date of Corrective Action: **July 1, 2023**

**Recommendation 2.2**

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

**Management's Response:**

**"Concur.** RCOoA will review and educate all third-party vendors on these requirements and will include identified processes for communication of employee terminations or transfers by third-party vendors. Procedures will be introduced/reviewed on an annual basis, or as needed."

Actual/Estimated Date of Corrective Action: **July 1, 2023**



## Internal Audit Report 2023-007: Riverside County Office on Aging Audit

### Contracted Services

#### Background

Office on Aging provides over 27 different programs and services for the purpose of allowing older adults and persons with disabilities to live independently in their homes and communities. The services provided include, care coordination, options counseling and decision support, healthy lifestyle and wellness programs, social engagement and community activation, advocacy, coordination and outreach, and community education. Office on Aging provides the services either directly to program recipients or indirectly through contracted providers.

Office on Aging dedicates project IDs for each program and records expenditures based on the respective program. Office on Aging is required to submit proper claims to state and local agencies for reimbursement. Requirements for funding include maintaining allowable expenditure documentation, accurate financial records, and reliable claims to be submitted for reimbursements.

#### Objective

To verify the existence and adequacy of internal controls over contracted services providers.

#### Audit Methodology

To accomplish these objectives, we:

- Obtained an understanding of board policies, and applicable standards.
- Interviewed key personnel regarding programs internal controls and their processes.
- Obtained an understanding about the Memorandum of Understanding agreement with Office on Aging.
- Verified expenditures allocated to the correct project ID.
- Reviewed and compared employee's timesheets with data recorded in the County of Riverside financial system.

**Internal Audit Report 2023-007: Riverside County Office on Aging Audit**

- Selected a sample of third-party service providers expenditures and trace it back to the source of documents.
- Verified for appropriate levels of management review and approval.
- Reviewed invoices to ensure they are allowable and within the scope of work.

**Finding: None Noted**

Based upon the result of our audit, we determined internal controls over contracted services provide reasonable assurance that its objective related to this area will be achieved. Reasonable assurance recognizes internal controls have inherent limitations, including cost, mistakes, and intentional efforts to bypass internal controls.





# Attachment B

Riverside County Office on Aging  
Aging & Disability Resource Connection

Jewel Lee, Director

The following are the current statuses of the reported findings and planned corrective actions contained in Internal Audit Report 2023-007: Riverside County Office on Aging Audit.

11/20/2023

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

Table A: Summary of findings – System Access Controls

System	Findings
Active Directory	Nine out of 21 terminated employees (43%) did not have their Active Directory account termination requests created and approved in a timely manner. The average time elapsed between employee termination and ticket approval was 9 days, with the longest taking 21 days for approval and the shortest taking 2 days.
System A	Two out of 15 terminated employees (14%) did not have their access removed in a timely manner. The average days lapsed was 41 days, with the longest taking 79 days to terminate and the shortest taking 2 days.

County of Riverside Information Security Standard V1.0, Section 4.1, *Account and Access Management*, states, ‘Accounts for terminated or transferred employees shall be disabled or removed on the day of termination or transfer.’ User account deactivation requests are not communicated timely to appropriate personnel within Office on Aging. Allowing Active Directory accounts and Non-Active Directory accounts to remain open after employment has ended exposes the department to risk where information maintained in department systems can be continuously access by individuals who no longer have a right or need to know. Depending on the sensitivity of the information maintained by department systems, it can create administrative issues and have a financial impact if held liable.”

*Promoting a life of dignity, well-being and independence for older adults and persons with disabilities.*

**Programs & Administration**  
3610 Central Avenue, Suite 102  
Riverside, CA 92506

**West County**  
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**East County**  
44-199 Monroe Street, Suite B  
Indio, CA 92201

**877 – 932 – 4100**

● FAX (951) 867-3830 ● TRS/TTY: 711 ●

**Current Status**

Reported Finding Corrected?  Yes  No

**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 Reply**

"Concur. RCOoA will review Information Security Standard v1.0, Section 4.1, *Account and Access Management* with employees who are responsible for any part of the account termination/transfer process, including supervisors, managers, and executives. RCOoA will implement regular review of employee access termination requests to review compliance with County standards."

**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).**

Provided a copy and reviewed the County of Riverside Information Security Standard v1.0. Standard with employees who manages the account termination/transfer process. Started on 9/26/2023, regularly reviewed the bi-weekly Active Directory Termination List report sent by the County of Riverside Human Resources Department to verify and confirm all terminated and transferred employees who do not have an active account with the Office on Aging.

**Recommendation 1.2**

“Revise existing policies and procedures to ensure the disabling of Active Directory accounts are requested and approved within 24 hours of an employee's termination or transfer from the department.”

**Management Reply**

"Concur. RCOoA will review and revise existing processes for requesting and approving removal of employee access within 24 hours of termination or transfer. Once reviewed, the department will provide any necessary training and technical support to ensure that staff who are requesting or approving account management are able to complete the process and do so according to County timelines."

**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).**

Revised the existing employee termination procedures to reference the Information Security Standard v1.0 and included verbiage stating that both request and approval within 24 hours of an employee's termination or transfer from the department is mandatory.

**Recommendation 1.3**

"Revise existing policies and procedures to ensure request for systems not linked to Active Directory are made within 24 hours of an employee's termination or transfer from the department."

**Management Reply**

"Concur. RCOoA will review and revise existing processes for requesting and approving removal of employee access to systems not linked to Active Directory, including the department's electronic case management system. Once reviewed, the department will provide any necessary training and technical support to ensure that staff who are requesting or approving account management are able to complete the process and do so according to County timelines."

**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).**

Revised the existing procedures to include deactivating systems not linked to the Active Directory within 24 hours.

**Finding 2: Monitoring Third-Party Vendor Access Rights**

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

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

County of Riverside Information Security Standard VI.0, Section 4.1, *Account and Access Management*, states, ‘Accounts for terminated or transferred employees shall be disabled or removed on the day of termination or transfer.’ User account deactivation requests are not communicated timely to Office on Aging personnel responsible for terminating access. Allowing vendors and its related employees access to remain open after employment has ended exposes the department to risk where information maintained in department systems can be continuously access by individuals who no longer have a right or need to know. Since the information maintained by the department system is sensitive, it can create administrative issues for the department and have a financial impact to the county if held liable.”

**Current Status**

Reported Finding Corrected?  Yes  No



**Recommendation 2.1**

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

**Management Reply**

"**Concur.** RCOoA will review existing contracts and agreements with third-party vendors to ensure that requirements stipulating policies and procedures to identify, communicate, and disable accounts that no longer require access to RCOoA systems are clearly included.

RCOoA will review and educate all third-party vendors on these requirements and will include identified processes for communication of employee terminations or transfers by third-party vendors. Procedures will be introduced/ reviewed on an annual basis, or as needed."

**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).**

During the Contract kickoff meeting in July 2023, RCOoA discussed with all third-party vendors to disclose any employee termination and/or extended leave. As a back-up, the RCOoA generates the bi-weekly user access report from the Office on Aging case management system to verify any accounts that have not accessed the system for more than two weeks. For these accounts, RCOoA notifies the third-party vendor. In addition, this topic is on the agenda during every regular meeting.

An annual basis, RCOoA review the contracts and agreements in details. On a monthly basis, RCOoA meets with each individual third-party vendor (Office on Aging Ad Hoc Joint Operations Meeting (JOM) to ensure the implementation of requirements stipulating policies and procedures to identify, communicate, and disable non-active accounts.

**Recommendation 2.2**

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

**Management Reply**

"**Concur.** RCOoA will review and educate all third-party vendors on these requirements and will include identified processes for communication of employee terminations or transfers by third-party vendors. Procedures will be introduced/reviewed on an annual basis, or as needed."

**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).**

Reviewing the list of staff accessing the Office on Aging system is done during every meeting with third-party vendors.