

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



ITEM: 2.4  
(ID # 25029)

MEETING DATE:  
Tuesday, June 04, 2024

FROM : AUDITOR CONTROLLER

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2024-328: Riverside County Clerk of the Board, Follow-up Audit [District: All]; [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2024-328: Riverside County Clerk of the Board, Follow-up Audit

ACTION: Consent

*Ben J. Benoit*

Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 5/15/2024

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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: June 4, 2024  
xc: Auditor Controller

Kimberly A. Rector  
Clerk of the Board  
By: *Naomy Li*  
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>	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
<b>NET COUNTY COST</b>	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
<b>SOURCE OF FUNDS: N/A</b>			<b>Budget Adjustment: No</b>	
			<b>For Fiscal Year: n/a</b>	

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

**BACKGROUND:**

**Summary**

We completed a follow-up audit of Riverside County Clerk of the Board. Our audit was limited to reviewing actions taken as of March 19, 2024, to correct findings noted in our original audit report 2023-014 dated July 11, 2023. The original audit report contained four recommendations, all of which required implementation to help correct the reported findings.

Based on the results of our audit, we found that the four recommendations were implemented.

For an in-depth understanding of the original audit, please refer to Internal Audit Report 2023-014 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 2024-328: Riverside County Clerk of the Board, Follow-up Audit.





Office of Ben J. Benoit  
Riverside County Auditor-Controller

# Internal Audit Report

## 2024-328

### Follow-up

#### 4 Recommendations

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



Riverside County  
Clerk of the Board,  
Follow-up Audit

June 4, 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



June 4, 2024

Kimberly Rector  
Clerk of the Board  
Riverside County Clerk of the Board  
4080 Lemon Street, 1<sup>st</sup> Floor  
Riverside, CA 92501

**Subject: Internal Audit Report 2024-328: Riverside County Clerk of the Board, Follow-up Audit**

Dear Ms. Rector:

We completed the follow-up audit of Riverside County Clerk of the Board. Our audit was limited to reviewing actions taken as of March 19, 2024, to help correct the findings noted in our original audit report 2023-014 dated July 11, 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 four recommendations, all of which required implementation to help correct the reported findings. Based on the results of our audit, we found that of the four 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 2023-014 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>.





**Internal Audit Report 2024-328: Riverside County Clerk of the Board, 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 Jr., County Executive Officer  
Dave Rogers, Chief Administrative Officer  
Grand Jury



Internal Audit Report 2024-328: Riverside County Clerk of the Board, Follow-up Audit

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## Internal Audit Report 2024-328: Riverside County Clerk of the Board, Follow-up Audit

### System Access Controls

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

“Employee access right termination requests are not created and approved in a timely manner for Active Directory. See Table A for a summary of findings.

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

System	Findings
Active Directory	Six out of 11 (55%) separated employees did not have their Active Directory account termination requests created and approved in a timely manner. The average time elapsed between employee departure and ticket approval was 58 days, with the longest taking 145 days for approval and the shortest taking 2 days.
	One out of 11 (9%) separated employees remained active as of March 6, 2023, 98 days after employee departure.

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.’ Several Clerk of the Board’s staff share the responsibility to approve employee termination requests. This causes a disjointed process and as a result, requests were not approved promptly. Additionally, written procedures are needed to ensure compliance with the 24-hour disabling of accounts for departing employees as stated in Riverside County Information Technology Security Standards.

Allowing Active Directory accounts 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

“Submit a request to terminate existing Active Directory accounts that belong to former employees.”

#### Current Status 1.1: Implemented



## Internal Audit Report 2024-328: Riverside County Clerk of the Board, Follow-up Audit

### Recommendation 1.2

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

### Current Status 1.2: Implemented

### Recommendation 1.3

“Develop policies and procedures to ensure the disabling of Active Directory accounts are requested and approved within 24 hours of an employee departure from the department.”

### Current Status 1.3: Implemented

### Recommendation 1.4

“Centralize the approval of account termination requests to a designated staff member within Clerk of the Board to ensure requests are reviewed and approved promptly.”

### Current Status 1.4: Implemented

Six out of six former employees (100%) did not have their Active Directory account terminations approved by one designated staff member. However, the Active Directory account terminations were approved by six different staff members. While the account termination approval requests were not specifically assigned to one designated staff member, the department has a mitigating control in place that led to the disabling of Active Directory accounts within 24 hours of an employee departure from the department.



# **Attachment A**

**Internal Audit Report 2023-014**

**Riverside County  
Clerk of the Board  
Audit**

**Report Date: July 11, 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)



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

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

July 11, 2023

Kimberly Rector  
Clerk of the Board  
Riverside County Clerk of the Board  
4080 Lemon Street, 1<sup>st</sup>. Floor  
Riverside, CA 92501

**Subject: Internal Audit Report 2023-014: Riverside County Clerk of the Board Audit**

Dear Ms. Rector:

In accordance with Board of Supervisors Resolution 83-338, we audited the Riverside County Clerk of the Board to provide management and the Board of Supervisors with an independent assessment of internal controls over the transfer and safeguarding of capital assets and revolving funds when there is a change in department head and system access controls.

We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing. These standards require that we plan and perform the audit to obtain sufficient, reliable, relevant, and useful information to provide reasonable assurance that our objective as described above is achieved. An internal audit includes the systematic analysis of information to evaluate and improve the effectiveness of internal controls. We believe this audit provides a reasonable basis for our conclusion.

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

**Internal Audit Report 2023-014: Riverside County Clerk of the Board Audit**

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

As requested, in accordance with paragraph III.C of the Board of Supervisors Resolution 83-338, management responded to reach 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 2023-014: Riverside County Clerk of the Board Audit**

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**Internal Audit Report 2023-014: Riverside County Clerk of the Board Audit**

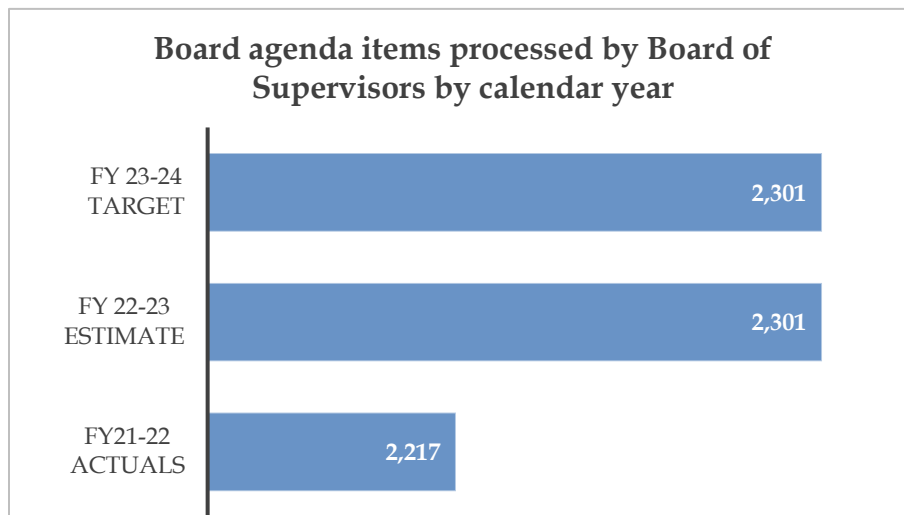
**Executive Summary**

**Overview**

The Board of Supervisors is the governing body of the county and Board-governed special districts. The Board of Supervisors is responsible for allocating budget towards policies, local legislative functions and projects that promote health, safety, and quality of life for county residents.

The Clerk of the Board supports the Board of Supervisors by providing administrative assistance and access to official county records and information.

*Figure 1: Number of actual and estimated Board agenda items processed  
Fiscal Years 2022, 2023 and 2024*



(Data retrieved from *County of Riverside, Fiscal Year 2023/24 Recommended Budget Volume 1, 79*)

The Board of Supervisors and Clerk of the Board have a recommended budget of \$16.07 million and 66 recommended positions for FY 2023/24. *County of Riverside, Fiscal Year 2023/24 Recommended Budget Volume 1, 81-82.*

**Audit Objective**

Our audit objective is to provide management and the Board of Supervisors with an independent assessment of internal controls over the transfer and safeguarding of capital assets and revolving funds when there is a change in department head as well as internal controls over system access.

## Internal Audit Report 2023-014: Riverside County Clerk of the Board Audit

### Audit Scope and Methodology

We conducted the audit from February 15, 2023, through April 20, 2023, for the operations from July 1, 2021, through March 6, 2023. Our scope included the following:

- System Access Controls
- Capital Assets
- Revolving Funds

### Audit Highlights

#### *Summary of Existing Conditions*

- Departing employees' access rights to Active Directory were not disabled timely. Additionally, an active directory account was not disabled after an employee ended employment with the department. When an account is not closed immediately after an employee separation or transfer, there is a security risk to the information maintained in the systems used by the department.

#### *Summary of Improvement Opportunities*

- Submit a request to terminate existing Active Directory accounts which belonged to former employees.
- Ensure compliance with County of Riverside Information Security Standard v1.0, Section 4.1, Account and Access Management, by requesting and approving the disabling of system access rights on the day of an employee's departure from the department.
- Develop policies and procedures to ensure the disabling of accounts linked to Active Directory are requested and approved within 24 hours of an employee separation or transfer.
- Centralize the approval of account termination requests to a designated staff member within Clerk of the Board to ensure requests are reviewed and approved promptly.

### 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 Clerk of the Board's internal controls over capital assets and revolving funds provide reasonable assurance that its objectives relating to these areas will be achieved.



## **Internal Audit Report 2023-014: Riverside County Clerk of the Board Audit**

Reasonable assurance recognizes internal controls have inherent limitations, including cost, mistakes, and intentional efforts to bypass internal controls.

### **System Access Controls**

#### **Background**

System access controls within information systems ensure proper confidentiality, integrity, and availability to the data stored within the system. 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 a control which confirms a user's identity to provide access to a systems sensitive information. 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 Riverside County Information Technology and Clerk of the Board to manage permissions and access to network resources, and linked data applications utilized by the department. When a user ends employment with Clerk of the Board, it is the department's responsibility to create and approve a help desk ticket to request the removal of the terminated employees' access rights to their Active Directory account. Once the ticket is approved by department 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 Clerk of the Board.

## Internal Audit Report 2023-014: Riverside County Clerk of the Board 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 employees who had access to Active Directory during the audit review period.
- Obtained report from Riverside County Information Technology that detailed Animal Services ticket creation and approval dates for disabling employee access to Active Directory.
- Verified whether access rights to the system applications linked to Active Directory were disabled within 24 hours of employee departure from the department.
- Verified whether requests to disable Active Directory access right were created and approved by department personnel within 24 hours of the employee departure from the department.

### Finding 1: Timely Termination of Access Rights

Employee access right termination requests are not created and approved in a timely manner for Active Directory. See Table A for a summary of findings.

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

System	Findings
Active Directory	Six out of 11 (55%) separated employees did not have their Active Directory account termination requests created and approved in a timely manner. The average time elapsed between employee departure and ticket approval was 58 days, with the longest taking 145 days for approval and the shortest taking 2 days.
	One out of 11 (9%) separated employees remained active as of March 6, 2023, 98 days after employee departure.

## **Internal Audit Report 2023-014: Riverside County Clerk of the Board Audit**

County of Riverside Information Security Standard v1.0, Section 4.1, *Account and Access Management*, states, “Accounts for terminated or transferred employees shall be disabled or removed on the day of termination or transfer.” Several Clerk of the Board’s staff share the responsibility to approve employee termination requests. This causes a disjointed process and as a result, requests were not approved promptly. Additionally, written procedures are needed to ensure compliance with the 24-hour disabling of accounts for departing employees as stated in Riverside County Information Technology Security Standards.

Allowing Active Directory accounts 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**

Submit a request to terminate existing Active Directory accounts that belong to former employees.

#### **Management’s Response:**

“Concur”

**Actual/Estimated Date of Corrective Action:** Completed

### **Recommendation 1.2**

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

#### **Management’s Response:**

“Concur”

**Actual/Estimated Date of Corrective Action:** Completed



**Internal Audit Report 2023-014: Riverside County Clerk of the Board Audit**

**Recommendation 1.3**

Develop policies and procedures to ensure the disabling of Active Directory accounts are requested and approved within 24 hours of an employee departure from the department.

**Management's Response:**

"Concur"

**Actual/Estimated Date of Corrective Action:** Completed

**Recommendation 1.4**

Centralize the approval of account termination requests to a designated staff member within Clerk of the Board to ensure requests are reviewed and approved promptly.

**Management's Response:**

"Concur"

**Actual/Estimated Date of Corrective Action:** Completed

## Internal Audit Report 2023-014: Riverside County Clerk of the Board Audit

### Capital Assets

#### Background

Capital assets are tangible assets of significant value which have a utility that extends beyond the current year and are broadly classified as land (valued at \$1 or more), buildings and improvements, infrastructure, and equipment (acquisition cost of \$5,000 or greater).

Per the Riverside County Auditor-Controller's Standard Practice Manual 512, *Transfer of Accountability on Capital Assets*, it states that upon retirement or termination of a department head, accountability for capital assets must be transferred to the new or acting department head and notification filed with the Riverside County Auditor-Controller's Office.

As of December 29, 2022, the time the new department head was appointed and acknowledged receipt of capital assets from the outgoing officer, Board of Supervisors maintained eighteen office equipment capital assets in the Riverside County financial system asset management module, with combined acquisition cost of \$192,702.

#### Objective

To determine if the required Standard Practice Manual Form AM-1, *The Inventory of County Property for Capital Assets*, for the transfer of accountability of capital assets from the predecessor to the new appointed department head was completed and properly filed with the Riverside County Auditor-Controller's Office. Also, to assess the adequacy of internal controls over the safeguarding of capital assets.

#### Audit Methodology

To accomplish these objectives, we:

- Obtained an understanding of Riverside County Auditor-Controller's Standard Practice Manual Section 5, *Capital Asset Policies*.
- Established the date of the department head change.
- Verified proper forms were completed for transfer of accountability of capital assets and submitted to the Riverside County Auditor-Controller's Office.

## **Internal Audit Report 2023-014: Riverside County Clerk of the Board Audit**

- Selected a sample of capital assets to verify adequate internal controls exist over the safeguarding of assets.
- Selected a sample of capital assets and verified its existence.
- Selected a sample of disposed capital assets and verified that disposals and associated proceeds were reported timely and properly to the Riverside County Auditor-Controller's Office.

### **Findings: None Noted**

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



## Internal Audit Report 2023-014: Riverside County Clerk of the Board Audit

### Revolving Funds

#### Background

Under the authority of Government Code Section 29320-29334, the Riverside County Board of Supervisor's adopted Board Resolution 74-156 on May 14, 1974, authorizing the establishment of a revolving fund, under the custodianship of a county officer, for use on official county business. The Board of Supervisor's adopted Board Resolution 83-338 on November 1, 1983, authorizing the Riverside County Auditor-Controller's Office to audit revolving funds of any officer accountable for such resources upon transfer of such resources to a new officer.

Board of Supervisors and Clerk of the Board have three revolving funds, with authorized balances totaling \$2,350. One fund is maintained in a bank account which totaled \$2,000, and the remaining is in two petty cash accounts totaling \$300 and \$50, respectively. Board of Supervisors and Clerk of the Board has an established process in place for the use of the revolving fund. The funds are primarily used to pay for emergency expenditures, such as training registration. Replenishment requests are prepared by the fund custodian and approved by authorized manager. Checks are processed by the fund custodian and signed by authorized personnel. The funds are reconciled monthly, signed, and dated by the preparer and reviewer.

#### Objective

To determine if the required forms for the transfer of accountability of revolving funds from the predecessor to the new appointed department head were completed, and properly filed with the Riverside County Auditor-Controller's Office. Also, to assess the adequacy of internal controls over the safeguarding of the revolving funds.

#### Audit Scope and Methodology

To accomplish these objectives, we:

- Reviewed Riverside County Auditor-Controller's Standard Practice Manual Form AR-1, *Revolving Fund Request Order & Change Form* for the establishment and transfer of the revolving funds.
- Interviewed key personnel and reviewed department procedures over the revolving funds.

## **Internal Audit Report 2023-014: Riverside County Clerk of the Board Audit**

- Verified proper access to the fund checkbook was implemented.
- Verified revolving fund reconciliations were prepared.
- Performed a surprise cash count and reconciled to the fund assignment amounts without exception.
- Verified adequate segregation of duties existed.

### **Findings: None noted**

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



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KIMBERLY A. RECTOR  
CLERK OF THE BOARD  
APRIL BOYDD  
ASSISTANT CLERK OF THE BOARD

## Attachment B

The following are the current status of the reported findings and planned corrective actions contained in Internal Audit Report 2023-014 Riverside County Clerk of the Board Audit.

Authorized Signature

March 19, 2024

Date

### Finding 1: Timely Termination of Access Rights

“Employee access right termination requests are not created and approved in a timely manner for Active Directory. See Table A for a summary of findings.

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

System	Findings
Active Directory	Six out of 11 (55%) separated employees did not have their Active Directory account termination requests created and approved in a timely manner. The average time elapsed between employee departure and ticket approval was 58 days, with the longest taking 145 days for approval and the shortest taking 2 days.
	One out of 11 (9%) separated employees remained active as of March 6, 2023, 98 days after employee departure.

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.’ Several Clerk of the Board’s staff share the responsibility to approve employee termination requests. This causes a disjointed process and as a result, requests were not approved promptly. Additionally, written procedures are needed to ensure compliance with the 24-hour disabling of accounts for departing employees as stated in Riverside County Information Technology Security Standards.

Allowing Active Directory accounts 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.



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KIMBERLY A. RECTOR  
CLERK OF THE BOARD

APRIL BOYDD  
ASSISTANT CLERK OF THE BOARD

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

All terminated and/or transferred employees have been removed/disabled from the Active Directory. Internal procedures have been created.

“Submit a request to terminate existing Active Directory accounts that belong to former employees.”

**Management Reply**

“Concur”

**Actual/Estimated Date of Corrective Action:** Completed

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 submitted requests to RCIT to remove/disable accounts for former employees. All former employees have been removed from the Active Directory.

Recommendation 1.2

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





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KIMBERLY A. RECTOR  
CLERK OF THE BOARD  
APRIL BOYDD  
ASSISTANT CLERK OF THE BOARD

## Management Reply

**“Concur”**

**Actual/Estimated Date of Corrective Action:** Completed

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).

Internal procedures have been created to ensure requests to disable system access rights are completed in a timely manner.

Recommendation 1.3

“Develop policies and procedures to ensure the disabling of Active Directory accounts are requested and approved within 24 hours of an employee departure from the department.”

Management Reply

**“Concur”**

**Actual/Estimated Date of Corrective Action:** Completed

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).

Internal procedures have been created to ensure requests to remove/disable employee accounts are done within 24 hours of an employee leaving the department.



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KIMBERLY A. RECTOR  
CLERK OF THE BOARD

APRIL BOYDD  
ASSISTANT CLERK OF THE BOARD

#### Recommendation 1.4

“Centralize the approval of account termination requests to a designated staff member within Clerk of the Board to ensure requests are reviewed and approved promptly.”

#### Management Reply

“Concur”

**Actual/Estimated Date of Corrective Action:** Completed

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 process has been established to ensure that our Executive Assistant notifies staff when an employee terminates or leaves the department. Employees are then removed from the Active Directory, system access is disabled, and accounts are removed/disabled.