

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



ITEM: 2.7
(ID # 25060)

MEETING DATE:
Tuesday, June 04, 2024

FROM : AUDITOR CONTROLLER

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2024-325: Riverside County Executive Office, Follow-up Audit [District: All]; [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2024-325: Riverside County Executive Office, Follow-up Audit.

ACTION: Consent

Ben J. Benoit

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

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: *Maamy Li*
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 Executive Office. Our audit was limited to reviewing actions taken as of March 14, 2024, to correct findings noted in our original audit report 2023-023 dated August 29, 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 all four recommendations were implemented.

For an in-depth understanding of the original audit, please refer to Internal Audit Report 2023-023 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 2024-325: Riverside County Executive Office, Follow-up Audit.



Office of Ben J. Benoit
Riverside County Auditor-Controller

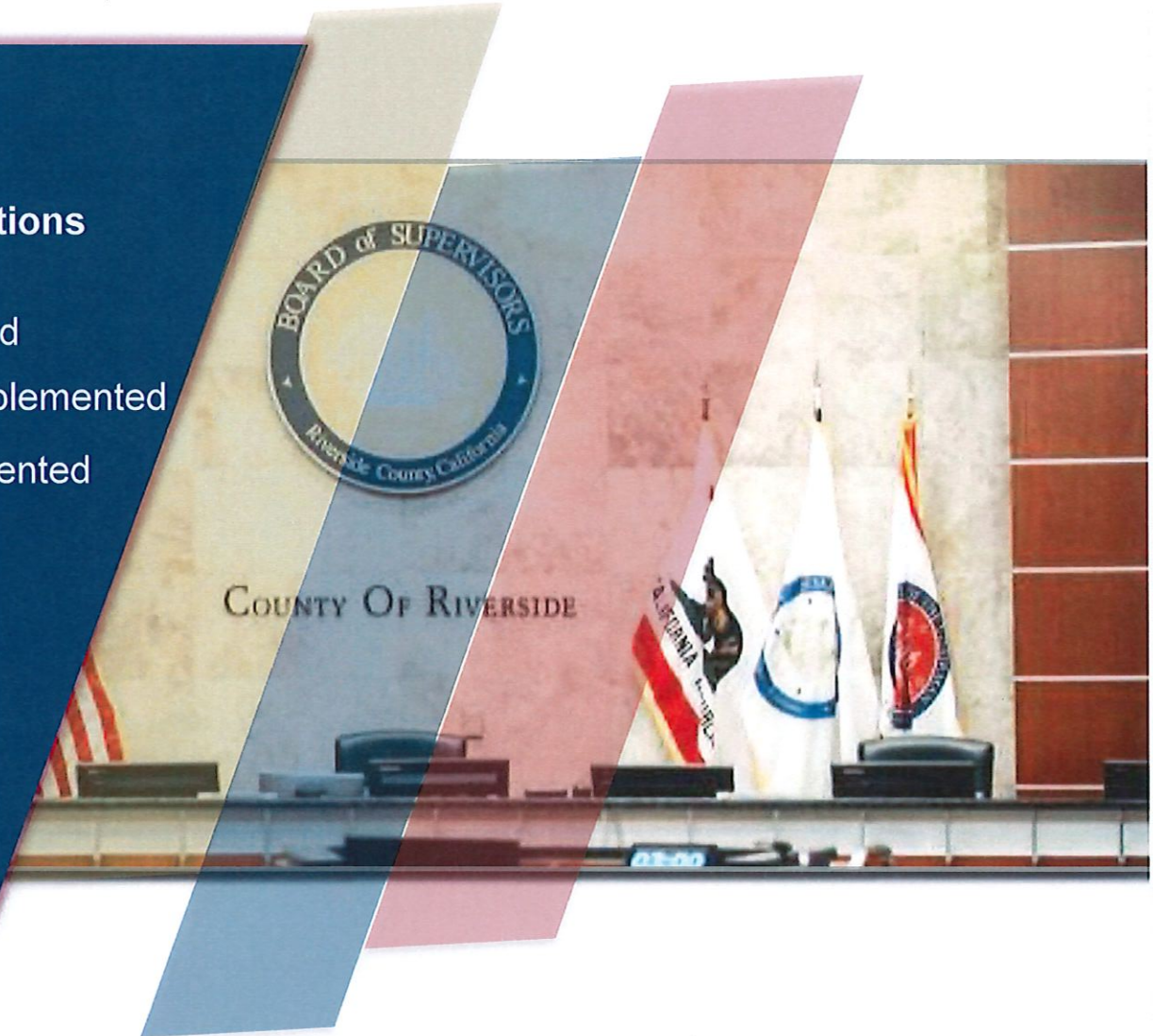
Internal Audit Report

2024-325

Follow-up

4 Recommendations

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



Riverside County
Executive Office,
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, 11th Floor
P.O. Box 1326
Riverside, CA 92502-1326
951-955-3800



June 4, 2024

Jeff Van Wagenen
County Executive Officer
Riverside County Executive Office
4080 Lemon Street, 4th Floor
Riverside, CA 92501

Subject: Internal Audit Report 2024-325: Riverside County Executive Office, Follow-up Audit

Dear Mr. Van Wagenen:

We completed the follow-up audit of the Riverside County Executive Office. Our audit was limited to reviewing actions taken as of March 14, 2024, to help correct the findings noted in our original audit report 2023-023 dated August 29, 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 2023-023 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 2024-325: Riverside County Executive Office, 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
Dave Rogers, Chief Administrative Officer
Grand Jury



Internal Audit Report 2024-325: Riverside County Executive Office, Follow-up Audit

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A. Internal Audit Report 2023-023

B. Status of Findings as Reported by the Riverside County Executive Office on March 14, 2024



Internal Audit Report 2024-325: Riverside County Executive Office, Follow-up Audit

Administration over Board Policies

Finding 1: Oversight of Board Policies Update

“Our review of the board policies noted 2 out of 9 (22%) sampled board policies reviewed did not reflect the changes of the related ordinances and the referred government codes. Specifically, we identified the following in our review:

- Board Policy B-8, *Leasing of Real Property*, was last amended on April 10, 2007. The policy authorizes Facilities Management to enter lease agreement for rents less than \$7,500 per month. California Governance Code 25537, as amended in 2003, addresses the \$10,000 standard reflected on the county Ordinance 861.2, *Establishing Procedures and Limited Delegation of Authority for Leases and Licenses of Real Property*, last updated on May 26, 2021. Board Policy B-8 has not been updated since this change became effective.
- Board Policy A-62, *Credit Card Use*, Section II Procurement Card Program references policy A-18, *Contracting for Professional or Personal Services*, other county ordinances, and the Procurement Card Program Procedure Handbook. Policy A-18 was rescinded on October 23, 2018. However, Policy A-62 was not updated to remove the reference to obsolete Policy A-18.

California Governance Code § 25129, states, ‘after the code has been adopted all ordinances thereafter adopted pertaining to the subjects in the code shall be amendatory or revisory of the code.’ A process to initiate a periodic review of board policies that is not specifically requested by county departments, or the Board of Supervisors, is currently not in place. As such, board policies might not be timely updated when changes in government codes or county ordinances occur. Periodic review and update of board policies ensures adopted policies are correct, accurate, and are aligned to changes in legal regulatory and industry standards.”

Recommendation 1.1

“Establish policies and procedures to set and maintain sunset review dates to ensure information contained in board policies are current, relevant, and accurate.”

Current Status 1.1: Implemented

Recommendation 1.2

“Implement an appropriate and feasible board policy sunset review date to trigger a review of existing board policies, unless otherwise requested by the county departments or the Board of Supervisors.”



Internal Audit Report 2024-325: Riverside County Executive Office, Follow-up Audit

Current Status 1.2: Implemented

System Access Controls

Finding 2: Timely Termination of System Access Rights

“There were instances where Active Directory access rights were not terminated in a timely manner (within 24 hours) upon employees’ separation. During the review of the system access rights, the following discrepancies were noted:

- Two out of 4 (50%) former regular employees did not have their active directory accounts rights terminated in a timely manner (within 24 hours). The time elapsed between employee departure and ticket approval was 5 days.
- Two out of 10 (20%) former temporary employees did not have their active directory accounts rights terminated upon the end of employee assignment. The average time elapsed between employee departure and ticket approval was 9 days, longest 12 days and shortest 6 days.

County of Riverside Information Security Standard v1.0, Section 4.1, *Account and Access Management*, states, ‘Accounts for terminated or transferred employees shall be disabled or removed on the day of termination or transfer.’ Since the requests and approvals to disable Active Directory accounts were not created and approved in a timely manner after employees ended employment, these employees did not have their Active Directory account rights timely terminated (within 24 hours). Allowing Active Directory access to remain open after employment has ended exposes the department to risk where information maintained in the departments 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 2.1

“Establish policies and procedures to ensure the disabling of Active Directory access rights are requested and approved within 24 hours of an employee's departure from the department in compliance with County of Riverside Information Security Standard v1.0, Section 4.1, *Account and Access Management*.”

Current Status 2.1: Implemented



Internal Audit Report 2024-325: Riverside County Executive Office, Follow-up Audit

Recommendation 2.2

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

Current Status 2.2: Implemented

Attachment A

Internal Audit Report 2023-023

**Riverside County
Executive Office
Audit**

Report Date: August 29, 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
OFFICE OF THE
AUDITOR-CONTROLLER

County Administrative Center
4080 Lemon Street, 11th Floor
P.O. Box 1326
Riverside, CA 92501-1326
(951) 955-3800
Fax (951) 955-3802



Ben J. Benoit
Riverside County Auditor-Controller

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

August 29, 2023

Jeff Van Wagenen
County Executive Officer
Riverside County Executive Office
4080 Lemon Street, 4th Floor
Riverside, CA 92501

Subject: Internal Audit Report 2023-023: Riverside County Executive Office Audit

Dear Mr. Van Wagenen:

In accordance with Board of Supervisors Resolution 83-338, we audited the Riverside County Executive Office to provide management and the Board of Supervisors with an independent assessment of internal controls over the administration over board policies 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.

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

Internal Audit Report 2023-023: Riverside County Executive Office Audit

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

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
Dave Rogers, Chief Administrative Officer
Grand Jury

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Internal Audit Report 2023-023: Riverside County Executive Office Audit

Executive Summary

Overview

In support of the Board of Supervisors, Riverside County Executive Office (Executive Office) is responsible for the administration of county departments, agencies, and special districts under the jurisdiction of the Board. The Executive Office administers and enforces policies established by the Board and oversees the countywide budget. In FY 2023-24, the Executive Office has recommended budget of \$ 271.9 million and has 51 authorized positions to execute its responsibilities. *County of Riverside, Fiscal Year 2023/24 Recommended Budget Volume 1, June 2023, 96-97.*

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 the administration of board policies 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 March 22, 2023, through May 22, 2023, for operations from July 1, 2021, through May 3, 2023. Following a risk-based approach, our scope initially included the following:

- Administration over Board Policies
- Contract Monitoring over Professional Services
- System Access Controls

Through inquiry, observations, and examination of relevant documentation, it was determined through a risk assessment of the contract monitoring over professional services, that the risk exposure to the Executive Office associated with these processes are well mitigated with internal controls and are functioning as designed. Therefore, our audit scope focused on the internal controls over administration over board policies and system access controls.

Internal Audit Report 2023-023: Riverside County Executive Office Audit

Audit Highlights

Summary of Existing Conditions

- Two out of 9 (22%) sampled board policies reviewed have not been updated to reflect changes in the cited codes and other county ordinances. Regularly reviewing and updating board policies helps to ensure that the policies adopted are correct and accurate in achieving the objectives and, where necessary, to enhance corrective actions.
- Two out of 4 (50%) regular employees and 2 out of 10 (20%) temporary employees who were separated from the department did not have their account termination requests created and approved in a timely manner (within 24 hours). Active Directory accounts that remain open after employment has ended exposes the department to risk where information maintained in the department systems can be continuously accessed by individuals who no longer have a right or need to know.

Summary of Improvement Opportunities

- Establish policies and procedures to set and maintain sunset review dates to ensure information contained in board policies are current, relevant, and accurate.
- Implement an appropriate and feasible board policy sunset review date to trigger a review of existing board policies, unless otherwise requested by the county departments or the Board of Supervisors.
- Establish policies and procedures to ensure the disabling of Active Directory accounts are requested and approved within 24 hours of an employee's departure from the department in compliance with County of Riverside Information Security Standard v1.0, Section 4.1, Account and Access Management.
- Ensure compliance with County of Riverside Information Security Standard v1.0, Section 4.1, Account and Access Management, by disabling Active Directory accounts on the day of an employee's departure from the department.

Audit Conclusion

Based upon the results of our audit, we identified opportunities for improvement of internal controls relating to the administration over board policies and system access controls.

Internal Audit Report 2023-023: Riverside County Executive Office Audit

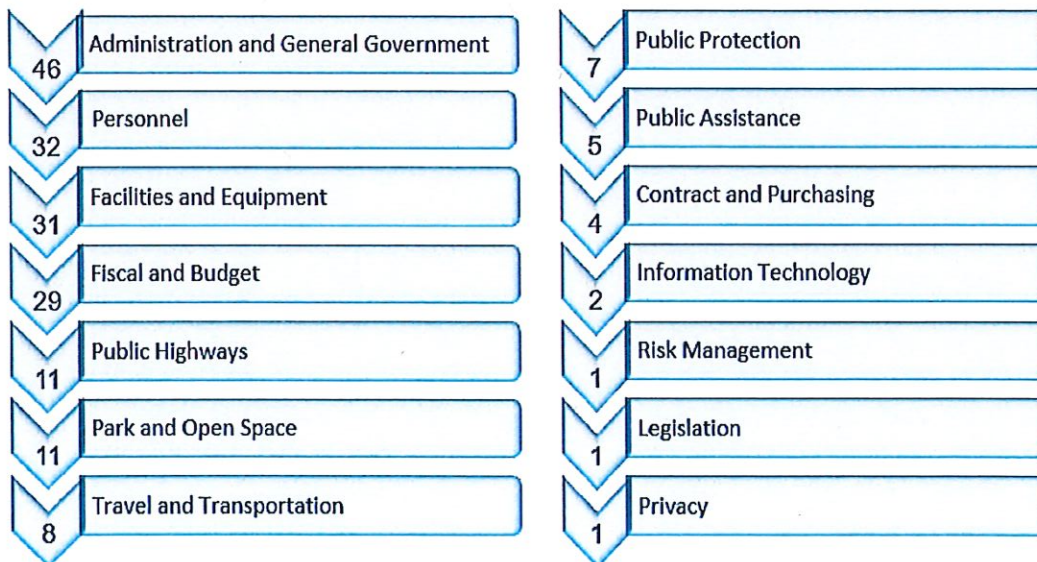
Administration over Board Policies

Background

Governance refers to the way organizations or institutions are directed, controlled, and managed. Board policies provide governance by establishing guidelines and principles for decision-making, accountability, and overall management of the county. They serve as a framework that helps county officials fulfill their responsibilities and ensure effective and efficient operations.

Newly adopted, amended, or revoked board policies are reviewed by the Executive Office. County departments request for the establishment or revisions of board policies. Any policy modifications resulting from operational actions or alterations to government codes are reviewed by the Executive Office analyst team in collaboration with the initiating department. The Executive Office also communicates with County Counsel to review and update county ordinances in response to changes in board policies. New or updated policies are submitted to the Board of Supervisors for approval.

Figure 1: Number of Riverside County Board Policies by Category (As of May 3, 2023)



(Data retrieved from *Board Policies*. Riverside County Board of Supervisors. <https://rivcocob.org/>)

A benchmark exercise was conducted to provide an overview of the existing board policies in several counties, including Riverside, Los Angeles, San Diego, San Bernardino,

Internal Audit Report 2023-023: Riverside County Executive Office Audit

and Orange. Riverside County is well-covered with respect to administrative, personnel, financial, and property and equipment categories. The benchmark has also identified areas where Riverside County has less board policy coverage than other counties in the areas of contracting and purchasing, information technology, privacy, and risk management and can be considered to establish wider governance in these areas. Policies that monitor contractor performance and independence, vendor privacy, cyber security, personal identifiable information, claim settlement, emergency management implementation, accepting gifts and donations, etc., could strengthen the current internal controls over these areas. The diagram below shows the board's existing policies in comparison to those of neighboring counties.

Existing board policies in Riverside County, Los Angeles County, San Diego County, San Bernardino County, and Orange County

Administration & General		Contracting/ Purchasing			Information Technology		
San Diego 55 Riverside 46		Los Angeles 35 San Bernardino 26 Riverside 4			Orange 18 San Bernardino 13 Los Angeles 10 Riverside 2 San Diego 2		
Orange 38		Facilities and Equipment			Fiscal and Budget		
San Bernardino 37 Los Angeles 34		San Diego 31 Riverside 31 Orange 5 San Bernardino 24 Los Angeles 4			San Diego 30 Riverside 29 Los Angeles 25 San Bernardino 25 Orange 2		
Privacy		Risk Management			Personnel		
San Bernardino 13 Los Angeles 7 Orange 2 Riverside 1 San Diego 1		San Bernardino 10 Orange 7 Los Angeles 4 Riverside 1 San Diego 2			Riverside 32 San Bernardino 30 Los Angeles 25 Orange 18 San Diego 16		
		Legislation					
		Los Angeles 5 San Bernardino 5 San Diego 2 Riverside 1 Orange 1					

Internal Audit Report 2023-023: Riverside County Executive Office Audit

Objective

To verify the existence and adequacy of internal controls over the administration over board policies.

Audit Methodology

To accomplish these objectives, we:

- Obtained an understanding of department review process over administration of county board policies.
- Conducted interviews and performed walk-throughs with department personnel.
- Obtained and reviewed department policies and procedures over administration of board policies
- Identified and categorized all county board policies.
- Selected a samples of board policies that were established or reviewed during the audit period.
- Reviewed detailed support for the adoption of the board policies sampled.

Finding 1: Oversight of Board Policies Update

Our review of the board policies noted 2 out of 9 (22%) sampled board policies reviewed did not reflect the changes of the related ordinances and the referred government codes. Specifically, we identified the following in our review:

- Board Policy B-8, *Leasing of Real Property*, was last amended on April 10, 2007. The policy authorizes Facilities Management to enter lease agreement for rents less than \$7,500 per month. California Governance Code 25537, as amended in 2003, addresses the \$10,000 standard reflected on the county Ordinance 861.2, *Establishing Procedures and Limited Delegation of Authority for Leases and Licenses of Real Property*, last updated on May 26, 2021. Board Policy B-8 has not been updated since this change became effective.
- Board Policy A-62, *Credit Card Use*, Section II Procurement Card Program references policy A-18, *Contracting for Professional or Personal Services*, other county ordinances, and the Procurement Card Program Procedure Handbook. Policy A-18 was rescinded on

Internal Audit Report 2023-023: Riverside County Executive Office Audit

October 23, 2018. However, Policy A-62 was not updated to remove the reference to obsolete Policy A-18.

California Governance Code § 25129, states, “after the code has been adopted all ordinances thereafter adopted pertaining to the subjects in the code shall be amendatory or revisory of the code.” A process to initiate a periodic review of board policies that is not specifically requested by county departments, or the Board of Supervisors, is currently not in place. As such, board policies might not be timely updated when changes in government codes or county ordinances occur. Periodic review and update of board policies ensures adopted policies are correct, accurate, and are aligned to changes in legal regulatory and industry standards.

Recommendation 1.1

Establish policies and procedures to set and maintain sunset review dates to ensure information contained in board policies are current, relevant, and accurate.

Management’s Response

“Concur. Updating policies and procedures has been a continuing effort in the Executive Office, this recommendation will add to our current efforts at keeping them current.”

Actual/estimated Date of Corrective Action: October 30, 2023

Recommendation 1.2

Implement an appropriate and feasible board policy sunset review date to trigger a review of existing board policies, unless otherwise requested by the county departments or the Board of Supervisors.

Management’s Response

“Concur. Updating board policy in line with changes to policies and procedures is in line with achieving our collaborative goal of keeping policies up to date.”

Actual/estimated Date of Corrective Action: October 30, 2023

Internal Audit Report 2023-023: Riverside County Executive Office Audit

System Access Controls

Background

System access controls within information systems ensure proper confidentiality, integrity, and availability of data stored in 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 county departments to manage permissions and access to network resources, and linked data applications utilized by the department. When a user ends employment with the Executive Office, it is the department's responsibility to create and approve a help desk ticket to request the removal of the departed employee's access rights to their Active Directory account. Once the ticket is approved by department personnel, Riverside County Information Technology (Information Technology) is notified to disable Active Directory to remove permissions and network access. These help desk tickets contain various workflow tasks such as disabling e-mail accounts, Active Directory, data/application systems access, badge access, reclaiming software licenses, and reclaiming any equipment that may have been issued to an employee. A help desk ticket is not closed until all tasks within have been completed by Information Technology personnel.

Objective

To verify the existence and adequacy of internal controls over employee access rights to system applications.

Audit Methodology

To accomplish these objectives, we:

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

Internal Audit Report 2023-023: Riverside County Executive Office Audit

- Obtained report from Information Technology that details the Executive Office ticket creation and approval dates for disabling employee access to Active Directory.
- Verified whether requests to disable Active Directory were created and approved by the Executive Office personnel within 24 hours of an employee's departure from the department.

Finding 2: Timely Termination of System Access Rights

There were instances where Active Directory access rights were not terminated in a timely manner (within 24 hours) upon employees' separation. During the review of the system access rights, the following discrepancies were noted:

- Two out of 4 (50%) former regular employees did not have their active directory accounts rights terminated in a timely manner (within 24 hours). The time elapsed between employee departure and ticket approval was 5 days.
- Two out of 10 (20%) former temporary employees did not have their active directory accounts rights terminated upon the end of employee assignment. The average time elapsed between employee departure and ticket approval was 9 days, longest 12 days and shortest 6 days.

County of Riverside Information Security Standard v1.0, Section 4.1, *Account and Access Management*, states, "Accounts for terminated or transferred employees shall be disabled or removed on the day of termination or transfer." Since the requests and approvals to disable Active Directory accounts were not created and approved in a timely manner after employees ended employment, these employees did not have their Active Directory account rights timely terminated (within 24 hours). Allowing Active Directory access to remain open after employment has ended exposes the department to risk where information maintained in the departments 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 2.1

Establish policies and procedures to ensure the disabling of Active Directory access rights are requested and approved within 24 hours of an employee's departure from the department in compliance with County of Riverside Information Security Standard v1.0, Section 4.1, *Account and Access Management*.

Internal Audit Report 2023-023: Riverside County Executive Office Audit

Management's Response

"Concur. The Executive Office agrees with the recommendation to ensure that timely removal of access rights to Active Directory occur."

Actual/estimated Date of Corrective Action: October 30, 2023

Recommendation 2.2

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

Management's Response

"Concur. The current County of Riverside Information Security Standard v1.0, Section 4.1, *Account and Access Management* policy does not make clear the difference between disabling an Active Directory Account and the removal of access to an account. This distinction is imperative since there are situations where disabling the Active Directory account leaves the department with no way to access business data necessary for continuity."

Actual/estimated Date of Corrective Action: October 30, 2023

Executive Office Recommendation for Riverside County Information Technology Department

"Update the Account Management policy to make clear that access rights must be removed from a departing employee within 24 hours but that complete Active Directory disabling is upon request by the department owning the account."

Auditor Comment: We will review for implementation in a future audit of the Riverside County Information Technology Department.

Attachment B



The following are the current status of the reported findings and planned corrective actions contained in Internal Audit Report 2023-023: Riverside County Executive Office Audit.



Authorized Signature

3.14.24

Date

Finding 1: Oversight of Board Policies Update

“Our review of the board policies noted 2 out of 9 (22%) sampled board policies reviewed did not reflect the changes of the related ordinances and the referred government codes. Specifically, we identified the following in our review:

- Board Policy B-8, *Leasing of Real Property*, was last amended on April 10, 2007. The policy authorizes Facilities Management to enter lease agreement for rents less than \$7,500 per month. California Governance Code 25537, as amended in 2003, addresses the \$10,000 standard reflected on the county Ordinance 861.2, *Establishing Procedures and Limited Delegation of Authority for Leases and Licenses of Real Property*, last updated on May 26, 2021. Board Policy B-8 has not been updated since this change became effective.
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California Governance Code § 25129, states, ‘after the code has been adopted all ordinances thereafter adopted pertaining to the subjects in the code shall be amendatory or revisory of the code.’ A process to initiate a periodic review of board policies that is not specifically requested by county departments, or the Board of Supervisors, is currently not in place. As such, board policies might not be timely updated when changes in government codes or county ordinances occur. Periodic review and update of board policies ensures adopted policies are correct, accurate, and are aligned to changes in legal regulatory and industry standards.”

Current Status

Reported Finding Corrected? Yes No

The identified policies are presently undergoing comprehensive review and updates by the responsible departments, including the Executive Office, Purchasing, and Facilities Management. These revisions are nearing completion.

Recommendation 1.1

“Establish policies and procedures to set and maintain sunset review dates to ensure information contained in board policies are current, relevant, and accurate.”

Management Reply

“Concur. Updating policies and procedures has been a continuing effort in the Executive Office, this recommendation will add to our current efforts at keeping them current.”

Actual/estimated Date of Corrective Action: October 30, 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).

The Standard Operating Procedure for Board Policies was updated to incorporate a sunset review date of five (5) years.

Recommendation 1.2

“Implement an appropriate and feasible board policy sunset review date to trigger a review of existing board policies, unless otherwise requested by the county departments or the Board of Supervisors.”

Management Reply

“Concur. Updating board policy in line with changes to policies and procedures is in line with achieving our collaborative goal of keeping policies up to date.”

Actual/estimated Date of Corrective Action: October 30, 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).

The Standard Operating Procedure for Board Policies was updated to incorporate a sunset review date of five (5) years.

Finding 2: Timely Termination of System Access Rights

"There were instances where Active Directory access rights were not terminated in a timely manner (within 24 hours) upon employees' separation. During the review of the system access rights, the following discrepancies were noted:

- Two out of 4 (50%) former regular employees did not have their active directory accounts rights terminated in a timely manner (within 24 hours). The time elapsed between employee departure and ticket approval was 5 days.
- Two out of 10 (20%) former temporary employees did not have their active directory accounts rights terminated upon the end of employee assignment. The average time elapsed between employee departure and ticket approval was 9 days, longest 12 days and shortest 6 days.

County of Riverside Information Security Standard v1.0, Section 4.1, *Account and Access Management*, states, 'Accounts for terminated or transferred employees shall be disabled or removed on the day of termination or transfer.' Since the requests and approvals to disable Active Directory accounts were not created and approved in a timely manner after employees ended employment, these employees did not have their Active Directory account rights timely terminated (within 24 hours). Allowing Active Directory access to remain open after employment has ended exposes the department to risk where information maintained in the departments 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

A Standard Operating Procedure was developed to ensure all aspects of the offboarding process are completed timely and accurately.

Recommendation 2.1

"Establish policies and procedures to ensure the disabling of Active Directory access rights are requested and approved within 24 hours of an employee's departure from the department in compliance with County of Riverside Information Security Standard v1.0, Section 4.1, *Account and Access Management*."

Management Reply

"Concur. The Executive Office agrees with the recommendation to ensure that timely removal of access rights to Active Directory occur."

Actual/estimated Date of Corrective Action: October 30, 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).

Implemented the Standard Operating Procedure; Employee Offboarding Checklist to assist with a timely and accurately process.

Recommendation 2.2

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

Management Reply

“Concur. The current County of Riverside Information Security Standard v1.0, Section 4.1, *Account and Access Management* policy does not make clear the difference between disabling an Active Directory Account and the removal of access to an account. This distinction is imperative since there are situations where disabling the Active Directory account leaves the department with no way to access business data necessary for continuity.”

Actual/estimated Date of Corrective Action: October 30, 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).

Implemented the Standard Operating Procedure; Employee Offboarding Checklist to assist with a timely and accurately process.