

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



ITEM: 2.15  
(ID # 25643)

**MEETING DATE:**  
Tuesday, August 27, 2024

**FROM :** AUDITOR CONTROLLER

**SUBJECT:** AUDITOR-CONTROLLER: Internal Audit Report 2024-329: Riverside County Transportation and Land Management Agency, Code Enforcement Department, Follow-up Audit [District: All]; [\$0]

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

1. Receive and file Internal Audit Report 2024-329: Riverside County Transportation and Land Management Agency, Code Enforcement Department, Follow-up Audit.

**ACTION:** Consent

  
Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 7/25/2024

---

**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Jeffries, seconded by Supervisor Gutierrez 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: August 27, 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>                 | \$ 0.0                      | \$ 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:</b> | No                  |
|                             |                             |                          | <b>For Fiscal Year:</b>   | n/a                 |

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

**BACKGROUND:**

**Summary**

We completed a follow-up audit of the Riverside County Transportation and Land Management Agency, Code Enforcement Department. Our audit was limited to reviewing actions taken as of June 3, 2024, to correct findings noted in our original audit report 2023-009 dated June 27, 2023. The original audit report contained two recommendations, all of which required implementation to help correct the reported findings.

Based on the results of our audit, we found that of the two recommendations:

- One of the recommendations was implemented.
- One of the recommendations was not implemented.

For an in-depth understanding of the original audit, please refer to Internal Audit Report 2023-009 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 2024-329: Riverside County Transportation and Land Management Agency, Code Enforcement Department, Follow-up Audit.



Office of Ben J. Benoit  
Riverside County Auditor-Controller

# Internal Audit Report

## 2024-329

### Follow-up

### 2 Recommendations

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



**Riverside County  
Transportation and Land Management Agency,  
Code Enforcement Department,  
Follow-up Audit**

August 27, 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



August 27, 2024

Charissa Leach  
Assistant County Executive Officer  
Riverside County TLMA, Code Enforcement Department  
4080 Lemon Street, 14<sup>th</sup> Floor  
Riverside, CA 92501

**Subject: Internal Audit Report 2024-329: Riverside County Transportation and Land Management Agency, Code Enforcement Department, Follow-up Audit**

Dear Ms. Leach:

We completed the follow-up audit of the Riverside County Transportation and Land Management Agency, Code Enforcement Department. Our audit was limited to reviewing actions taken as of June 3, 2024, to help correct the findings noted in our original audit report 2023-009 dated June 27, 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 two recommendations, all of which required implementation to help correct the reported findings. Based on the results of our audit, we found that of the two recommendations:

- One of the recommendations was implemented.
- One of the recommendations was not implemented.

Summary of the conditions from the original audit and the results of our review on the status of the implementation of the recommendations are provided in this report. For an in-depth understanding of the original audit, please refer to Internal Audit Report 2023-009 included as



**Internal Audit Report 2024-329: Riverside County Transportation and Land Management Agency, Code Enforcement Department, Follow-up Audit**

“Attachment A” of this audit report along with your department status letter as “Attachment B.” You can also find the original audit report at <https://auditorcontroller.org/divisions/internal-audit/reports>.

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

Ben J. Benoit  
Riverside County Auditor-Controller

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

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



**Internal Audit Report 2024-329: Riverside County Transportation and Land Management Agency, Code Enforcement Department, Follow-up Audit**

**Table of Contents**

|                              | <b>Page</b> |
|------------------------------|-------------|
| <b>Results:</b>              |             |
| System Access Controls ..... | 4           |

**Attachments:**

A. Internal Audit Report 2023-009

B. Status of Findings as Reported by the Riverside County Transportation and Land Management, Code Enforcement Department on June 3, 2024



## Internal Audit Report 2024-329: Riverside County Transportation and Land Management Agency, Code Enforcement Department, Follow-up Audit

### System Access Controls

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

“Seven out of 18 terminated employees (39%) 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 26 days, with the longest taking 126 days for approval 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 approved timely due to approving staff leaves of absence. 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 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 creating and approving account termination requests on the day of an employee’s termination or transfer from the department.”

#### Current Status 1.1: Not Implemented

Three out of eleven former employees (27%) did not have their Active Directory account termination requests created and approved in a timely manner (within 24 hours). The average days elapsed between employee separation and ticket approval was nine days, with the longest taking fourteen days for approval and the shortest taking six days.

#### Management’s Response

“The department disagrees with the determination that the referenced policy was not implemented. Based on the Current Status section and the results of the representative sample audited, seven out of eleven employees (73%) did have their Active Directory account termination requests created within 24 hours from the termination date. The TLMA managers and supervisors strive to submit account termination requests to RCIT within 24 hours of the departure date of their employees. However, in limited instances the department was unable to meet the 24 hours turnaround time due to the Supervisors absence or unforeseen circumstances. The delays associated with the termination processing request for two of the



## **Internal Audit Report 2024-329: Riverside County Transportation and Land Management Agency, Code Enforcement Department, Follow-up Audit**

three employees referenced were due to the supervisor's unavailability at an off-site training while the third one was a result of delays associated with the unexpected retirement of the department Administrative Services Manager who was responsible for submitting the termination requests. To ensure implementation and compliance, the department hired a new Administrative Services Manager who has been taking the lead on processing the termination requests within 24 hours. Furthermore, Managers and Supervisors were recently reminded to follow the internal process per available guidelines and to continue striving for compliance with the referenced policy."

### **Recommendation 1.2**

"Collaborate with Riverside County Information Technology to develop a ticket workflow to have a back-up approver in the event the primary approver is on leave of absence."

### **Current Status 1.2: Implemented**



# Attachment A

**Internal Audit Report 2023-009  
Riverside County  
Transportation and Land Management  
Agency  
Code Enforcement Department  
Audit**

**Report Date: June 27, 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  
P.O. Box 1326  
Riverside, CA 92502-1326  
(951) 955-3800  
Fax (951) 955-3802



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

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

June 27, 2023

Charissa Leach  
Assistant County Executive Officer  
Riverside County Transportation and Land Management Agency,  
Code Enforcement Department  
4080 Lemon Street, 14<sup>th</sup> Floor  
Riverside, CA 92501

**Subject: Internal Audit Report 2023-009: Riverside County Transportation and Land Management Agency, Code Enforcement Department Audit**

Dear Ms. Leach:

In accordance with Board of Supervisors Resolution 83-338, we audited the Riverside County Transportation and Land Management Agency, Code Enforcement Department to provide management and the Board of Supervisors with an independent assessment of internal controls over system access controls.

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

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

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

**Internal Audit Report 2023-009: Riverside County Transportation and Land Management Agency, Code Enforcement Department Audit**

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

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



Ben J. Benoit  
Riverside County Auditor-Controller



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

cc: Board of Supervisors  
Jeff A. Van Wagenen, Jr., County Executive Officer  
Dave Rogers, Chief Administrative Officer  
Robert Magee, Deputy Director of TLMA  
Grand Jury

Internal Audit Report 2023-009: Riverside County Transportation and Land Management Agency, Code Enforcement Department Audit

Table of Contents

|                              | Page |
|------------------------------|------|
| Executive Summary .....      | 4    |
| <br><b>Results:</b>          |      |
| System Access Controls ..... | 6    |

**Internal Audit Report 2023-009: Riverside County Transportation and Land Management Agency, Code Enforcement Department Audit**

## **Executive Summary**

### **Overview**

Operating under the Riverside County Transportation and Land Management Agency, Code Enforcement (Code Enforcement) objective is to improve the quality of life for all residents and businesses while providing a mechanism to encourage pathways to responsible and safe community development. Common compliance matters include accumulated rubbish, excessive outside storage, inoperative or abandoned vehicles, substandard or unpermitted structures, unsafe and unpermitted excavation/grading, zoning violations, unlawful cannabis dispensaries and cultivation as well as state and federal water quality acts. Code Enforcement is funded through a net cost allocation from the general fund, as well as cost recovery efforts including the flat fee program, court ordered settlement agreements and grant programs.

Code Enforcement had an adopted budget of \$12.5 million and 66 authorized positions. *County of Riverside, Fiscal Year 2022/23 Adopted Budget Volume 1, 327.*

### **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. Internal controls are processes designed to provide management reasonable assurance of achieving efficiency of operations, compliance with laws and regulations, and reliability of financial and non-financial information. Reasonable assurance recognizes internal controls have inherent limitations, including cost, mistakes, and intentional efforts to bypass internal controls.

### **Audit Scope and Methodology**

We conducted the audit from August 3, 2022, through January 18, 2023, for operations from July 1, 2020, through January 11, 2023. Following a risk-based approach, our scope initially included the following:

- Contract Monitoring
- Oversight of Cannabis
- Oversight of Short-term Rentals
- System Access Controls

## Internal Audit Report 2023-009: Riverside County Transportation and Land Management Agency, Code Enforcement Department Audit

Through inquiry, observations, and limited examination of relevant documentation, it was determined through a risk assessment of the following business processes:

- Contract Monitoring
- Oversight of Cannabis
- Oversight of Short-term Rentals

that the risk exposure to Code Enforcement associated with these processes are well mitigated with internal controls and are functioning as designed. Therefore, we focused our audit scope to internal controls over system access controls.

### **Audit Highlights**

#### *Summary of Existing Conditions*

- Terminated employees did not have their account termination requests created and approved in a timely manner (within 24 hours). 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.

#### *Summary of Improvement Opportunities*

- Ensure compliance with County of Riverside Information Security Standard v1.0, Section 4.1, *Account and Access Management*, by disabling Active Directory accounts on the day of an employee's termination or transfer from the department.
- Develop policies and procedures to ensure the disabling of Active Directory accounts are requested and approved within 24 hours of an employee's termination or transfer from the department.

### **Audit Conclusion**

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

**Internal Audit Report 2023-009: Riverside County Transportation and Land Management Agency, Code Enforcement Department Audit**

## **System Access Controls**

### **Background**

System access controls within information systems ensure proper confidentiality, integrity, and availability to the data stored within the system. Authentication is a control which confirms a user's identity to provide access to a systems sensitive information. Sensitive information is any information that must be protected from unauthorized access to maintain the information security of an organization or an individual. Authentication is often achieved by using login credentials such as a username and password. Authentication relies on the presumption that the user is authorized to use the system and that only the user knows the login credentials to gain access.

Active Directory is a directory service which allows Riverside County Information Technology and Code Enforcement to manage permissions and access to network resources, and linked data applications utilized by the department. When a user ends employment with Code Enforcement, 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 Code Enforcement personnel, Riverside County Information Technology is notified to disable Active Directory to remove permissions and network access.

### **Objective**

To verify the existence and adequacy of internal controls over employee access termination to system applications used by Code Enforcement.

### **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 2023-009: Riverside County Transportation and Land Management Agency, Code Enforcement Department Audit**

- Obtained a listing of all critical systems used by Code Enforcement and judgmentally selected a sample of systems linked to Active Directory.
- Obtained listing of employees who had access to the selected system applications linked to Active Directory during the audit review period.
- Obtained report from Riverside County Information Technology that detailed Code Enforcement ticket creation and approval dates for disabling employee access to Active Directory.
- Verified whether requests to disable Active Directory were created and approved by Code Enforcement personnel within 24 hours of an employee's termination or transfer from the department.

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

Seven out of 18 terminated employees (39%) 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 26 days, with the longest taking 126 days for approval 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 approved timely due to approving staff leaves of absence. 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 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 creating and approving account termination requests on the day of an employee's termination or transfer from the department.



**Internal Audit Report 2023-009: Riverside County Transportation and Land Management Agency, Code Enforcement Department Audit**

**Management's Response:**

**"Concur.** The average time elapsed is skewed due to a one-time circumstance. The retirement of one employee occurred at year end during holidays and the supervisor's approved time off. Staff assigned to complete all termination request submittals believed the Peoplesoft request covered all access. It does not. The Peoplesoft request to terminate (REQ0177042) was submitted on 12/27/21 and closed 01/04/22 with some tasks completed by 12/30/22. The supervisor later caught the oversight and submitted the additional tickets required to terminate in May 2022.

The access of other employees was terminated within three days.

TLMA has improved departure processes to better capture account terminations upon separation. This ensures ALL Access is terminated. Upon establishment of the process, we identified some additional gaps and we recently worked with ALL departments to further streamline our departure process and established follow up and reconciliation points to ensure compliance."

**Actual/Estimated Date of Corrective Action:** Already implemented

**Auditor's Comment:**

As stated above, the results of the testing performed in the audit concludes the department is not in compliance with County of Riverside Information Security Standard v1.0, Section 4.1, *Account and Access Management*. The request to terminate employees access to Active Directory was not completed within 24 hours as required.

**Recommendation 1.2**

Collaborate with Riverside County Information Technology to develop a ticket workflow to have a back-up approver in the event the primary approver is on leave of absence.

**Management's Response:**

**"Concur.** TLMA has improved departure processes to better capture account terminations upon separation for each department. This ensures ALL access is terminated. Upon establishment of the process, additional gaps were identified and corrected with ALL departments to further streamline our departure process and

**Internal Audit Report 2023-009: Riverside County Transportation and Land Management Agency, Code Enforcement Department Audit**

establish follow-up and reconciliation points as a form of checks and balances to ensure compliance.

Monthly and quarterly reconciliation report reviews ensure compliance and verify accounts are being disabled in a timely manner.”

**Actual/Estimated Date of Corrective Action:** Already implemented

**Auditor’s Comment:**

Based on the results of this audit, the department did not ensure the ticket to terminate access to Active Directory was submitted and approved timely. We will complete a follow-up audit to determine whether the recommendation was implemented.

# Attachment B

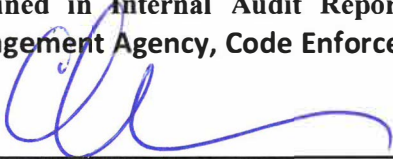


## COUNTY OF RIVERSIDE Transportation and Land Management Agency Charissa Leach Assistant CEO/TLMA Director

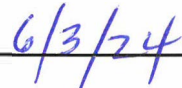
Transportation      Planning      Building & Safety      Code Enforcement      Aviation

---

The following are the current status of the reported findings and planned corrective actions contained in Internal Audit Report 2023-009: Riverside County Transportation and Land Management Agency, Code Enforcement Audit.

  
\_\_\_\_\_

Authorized Signature

  
\_\_\_\_\_

Date

---

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

“Seven out of 18 terminated employees (39%) 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 26 days, with the longest taking 126 days for approval 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 approved timely due to approving staff leaves of absence. 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 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.”

Current Status

Reported Finding Corrected?     Yes     No

The Department continues to work with RCIT to expedite and streamline this process.

Recommendation 1.1

“Ensure compliance with County of Riverside Information Security Standard v1.0, Section 4.1, *Account and Access Management*, by creating and approving account termination requests on the day of an employee’s termination or transfer from the department.”

## Management's Response

“**Concur.** The average time elapsed is skewed due to a one-time circumstance. The retirement of one employee occurred at year end during holidays and the supervisor's approved time off. Staff assigned to complete all termination request submittals believed the Peoplesoft request covered all access. It does not. The Peoplesoft request to terminate (REQ0177042) was submitted on 12/27/21 and closed 01/04/22 with some tasks completed by 12/30/22. The supervisor later caught the oversight and submitted the additional tickets required to terminate in May 2022.

The access of other employees was terminated within three days.

TLMA has improved departure processes to better capture account terminations upon separation. This ensures ALL Access is terminated. Upon establishment of the process, we identified some additional gaps and we recently worked with ALL departments to further streamline our departure process and established follow up and reconciliation points to ensure compliance.”

**Actual/Estimated Date of Corrective Action:** Already implemented.

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 is working closely with TLMA Admin to improve response times.

## Recommendation 1.2

“Collaborate with Riverside County Information Technology to develop a ticket workflow to have a back-up approver in the event the primary approver is on leave of absence.”

## Management's Response

“**Concur.** TLMA has improved departure processes to better capture account terminations upon separation for each department. This ensures ALL access is terminated. Upon establishment of the process, additional gaps were identified and corrected with ALL departments to further streamline our departure process and establish follow-up and reconciliation points as a form of checks and balances to ensure compliance.

Monthly and quarterly reconciliation report reviews ensure compliance and verify accounts are being disabled in a timely manner.”

**Actual/Estimated Date of Corrective Action:** Already implemented.

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 continues to work with RCIT and TLMA Employee Resources team to expedite and streamline this process.



Office of Ben J. Benoit  
Riverside County Auditor-Controller

# Internal Audit Report

## 2024-329

### Follow-up

### 2 Recommendations

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



**Riverside County  
Transportation and Land Management Agency,  
Code Enforcement Department,  
Follow-up Audit**

August 27, 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



August 27, 2024

Charissa Leach  
Assistant County Executive Officer  
Riverside County TLMA, Code Enforcement Department  
4080 Lemon Street, 14<sup>th</sup> Floor  
Riverside, CA 92501

**Subject: Internal Audit Report 2024-329: Riverside County Transportation and Land Management Agency, Code Enforcement Department, Follow-up Audit**

Dear Ms. Leach:

We completed the follow-up audit of the Riverside County Transportation and Land Management Agency, Code Enforcement Department. Our audit was limited to reviewing actions taken as of June 3, 2024, to help correct the findings noted in our original audit report 2023-009 dated June 27, 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 two recommendations, all of which required implementation to help correct the reported findings. Based on the results of our audit, we found that of the two recommendations:

- One of the recommendations was implemented.
- One of the recommendations was not implemented.

Summary of the conditions from the original audit and the results of our review on the status of the implementation of the recommendations are provided in this report. For an in-depth understanding of the original audit, please refer to Internal Audit Report 2023-009 included as



**Internal Audit Report 2024-329: Riverside County Transportation and Land Management Agency, Code Enforcement Department, Follow-up Audit**

“Attachment A” of this audit report along with your department status letter as “Attachment B.” You can also find the original audit report at <https://auditorcontroller.org/divisions/internal-audit/reports>.

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

Ben J. Benoit  
Riverside County Auditor-Controller

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

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





**Internal Audit Report 2024-329: Riverside County Transportation and Land Management Agency, Code Enforcement Department, Follow-up Audit**

**Table of Contents**

|                              | <b>Page</b> |
|------------------------------|-------------|
| <b>Results:</b>              |             |
| System Access Controls ..... | 4           |

**Attachments:**

- A. Internal Audit Report 2023-009
- B. Status of Findings as Reported by the Riverside County Transportation and Land Management, Code Enforcement Department on June 3, 2024



## Internal Audit Report 2024-329: Riverside County Transportation and Land Management Agency, Code Enforcement Department, Follow-up Audit

### System Access Controls

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

“Seven out of 18 terminated employees (39%) 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 26 days, with the longest taking 126 days for approval 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 approved timely due to approving staff leaves of absence. 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 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 creating and approving account termination requests on the day of an employee’s termination or transfer from the department.”

#### Current Status 1.1: Not Implemented

Three out of eleven former employees (27%) did not have their Active Directory account termination requests created and approved in a timely manner (within 24 hours). The average days elapsed between employee separation and ticket approval was nine days, with the longest taking fourteen days for approval and the shortest taking six days.

#### Management’s Response

“The department disagrees with the determination that the referenced policy was not implemented. Based on the Current Status section and the results of the representative sample audited, seven out of eleven employees (73%) did have their Active Directory account termination requests created within 24 hours from the termination date. The TLMA managers and supervisors strive to submit account termination requests to RCIT within 24 hours of the departure date of their employees. However, in limited instances the department was unable to meet the 24 hours turnaround time due to the Supervisors absence or unforeseen circumstances. The delays associated with the termination processing request for two of the



## **Internal Audit Report 2024-329: Riverside County Transportation and Land Management Agency, Code Enforcement Department, Follow-up Audit**

three employees referenced were due to the supervisor's unavailability at an off-site training while the third one was a result of delays associated with the unexpected retirement of the department Administrative Services Manager who was responsible for submitting the termination requests. To ensure implementation and compliance, the department hired a new Administrative Services Manager who has been taking the lead on processing the termination requests within 24 hours. Furthermore, Managers and Supervisors were recently reminded to follow the internal process per available guidelines and to continue striving for compliance with the referenced policy."

### **Recommendation 1.2**

"Collaborate with Riverside County Information Technology to develop a ticket workflow to have a back-up approver in the event the primary approver is on leave of absence."

### **Current Status 1.2: Implemented**

# Attachment A

**Internal Audit Report 2023-009  
Riverside County  
Transportation and Land Management  
Agency  
Code Enforcement Department  
Audit**

**Report Date: June 27, 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  
P.O. Box 1326  
Riverside, CA 92502-1326  
(951) 955-3800  
Fax (951) 955-3802



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

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

June 27, 2023

Charissa Leach  
Assistant County Executive Officer  
Riverside County Transportation and Land Management Agency,  
Code Enforcement Department  
4080 Lemon Street, 14<sup>th</sup> Floor  
Riverside, CA 92501

**Subject: Internal Audit Report 2023-009: Riverside County Transportation and Land Management Agency, Code Enforcement Department Audit**

Dear Ms. Leach:

In accordance with Board of Supervisors Resolution 83-338, we audited the Riverside County Transportation and Land Management Agency, Code Enforcement Department to provide management and the Board of Supervisors with an independent assessment of internal controls over system access controls.

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

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

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

**Internal Audit Report 2023-009: Riverside County Transportation and Land Management Agency, Code Enforcement Department Audit**

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

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



Ben J. Benoit  
Riverside County Auditor-Controller



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

cc: Board of Supervisors  
Jeff A. Van Wagenen, Jr., County Executive Officer  
Dave Rogers, Chief Administrative Officer  
Robert Magee, Deputy Director of TLMA  
Grand Jury

Internal Audit Report 2023-009: Riverside County Transportation and Land Management Agency, Code Enforcement Department Audit

Table of Contents

|                              | Page |
|------------------------------|------|
| Executive Summary .....      | 4    |
| <br><b>Results:</b>          |      |
| System Access Controls ..... | 6    |

**Internal Audit Report 2023-009: Riverside County Transportation and Land Management Agency, Code Enforcement Department Audit**

## **Executive Summary**

### **Overview**

Operating under the Riverside County Transportation and Land Management Agency, Code Enforcement (Code Enforcement) objective is to improve the quality of life for all residents and businesses while providing a mechanism to encourage pathways to responsible and safe community development. Common compliance matters include accumulated rubbish, excessive outside storage, inoperative or abandoned vehicles, substandard or unpermitted structures, unsafe and unpermitted excavation/grading, zoning violations, unlawful cannabis dispensaries and cultivation as well as state and federal water quality acts. Code Enforcement is funded through a net cost allocation from the general fund, as well as cost recovery efforts including the flat fee program, court ordered settlement agreements and grant programs.

Code Enforcement had an adopted budget of \$12.5 million and 66 authorized positions. *County of Riverside, Fiscal Year 2022/23 Adopted Budget Volume 1, 327.*

### **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. Internal controls are processes designed to provide management reasonable assurance of achieving efficiency of operations, compliance with laws and regulations, and reliability of financial and non-financial information. Reasonable assurance recognizes internal controls have inherent limitations, including cost, mistakes, and intentional efforts to bypass internal controls.

### **Audit Scope and Methodology**

We conducted the audit from August 3, 2022, through January 18, 2023, for operations from July 1, 2020, through January 11, 2023. Following a risk-based approach, our scope initially included the following:

- Contract Monitoring
- Oversight of Cannabis
- Oversight of Short-term Rentals
- System Access Controls



## Internal Audit Report 2023-009: Riverside County Transportation and Land Management Agency, Code Enforcement Department Audit

Through inquiry, observations, and limited examination of relevant documentation, it was determined through a risk assessment of the following business processes:

- Contract Monitoring
- Oversight of Cannabis
- Oversight of Short-term Rentals

that the risk exposure to Code Enforcement associated with these processes are well mitigated with internal controls and are functioning as designed. Therefore, we focused our audit scope to internal controls over system access controls.

### **Audit Highlights**

#### *Summary of Existing Conditions*

- Terminated employees did not have their account termination requests created and approved in a timely manner (within 24 hours). 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.

#### *Summary of Improvement Opportunities*

- Ensure compliance with County of Riverside Information Security Standard v1.0, Section 4.1, *Account and Access Management*, by disabling Active Directory accounts on the day of an employee's termination or transfer from the department.
- Develop policies and procedures to ensure the disabling of Active Directory accounts are requested and approved within 24 hours of an employee's termination or transfer from the department.

### **Audit Conclusion**

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

**Internal Audit Report 2023-009: Riverside County Transportation and Land Management Agency, Code Enforcement Department Audit**

## **System Access Controls**

### **Background**

System access controls within information systems ensure proper confidentiality, integrity, and availability to the data stored within the system. Authentication is a control which confirms a user's identity to provide access to a systems sensitive information. Sensitive information is any information that must be protected from unauthorized access to maintain the information security of an organization or an individual. Authentication is often achieved by using login credentials such as a username and password. Authentication relies on the presumption that the user is authorized to use the system and that only the user knows the login credentials to gain access.

Active Directory is a directory service which allows Riverside County Information Technology and Code Enforcement to manage permissions and access to network resources, and linked data applications utilized by the department. When a user ends employment with Code Enforcement, 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 Code Enforcement personnel, Riverside County Information Technology is notified to disable Active Directory to remove permissions and network access.

### **Objective**

To verify the existence and adequacy of internal controls over employee access termination to system applications used by Code Enforcement.

### **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 2023-009: Riverside County Transportation and Land Management Agency, Code Enforcement Department Audit**

- Obtained a listing of all critical systems used by Code Enforcement and judgmentally selected a sample of systems linked to Active Directory.
- Obtained listing of employees who had access to the selected system applications linked to Active Directory during the audit review period.
- Obtained report from Riverside County Information Technology that detailed Code Enforcement ticket creation and approval dates for disabling employee access to Active Directory.
- Verified whether requests to disable Active Directory were created and approved by Code Enforcement personnel within 24 hours of an employee's termination or transfer from the department.

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

Seven out of 18 terminated employees (39%) 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 26 days, with the longest taking 126 days for approval 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 approved timely due to approving staff leaves of absence. 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 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 creating and approving account termination requests on the day of an employee's termination or transfer from the department.

**Internal Audit Report 2023-009: Riverside County Transportation and Land Management Agency, Code Enforcement Department Audit**

**Management's Response:**

**"Concur.** The average time elapsed is skewed due to a one-time circumstance. The retirement of one employee occurred at year end during holidays and the supervisor's approved time off. Staff assigned to complete all termination request submittals believed the Peoplesoft request covered all access. It does not. The Peoplesoft request to terminate (REQ0177042) was submitted on 12/27/21 and closed 01/04/22 with some tasks completed by 12/30/22. The supervisor later caught the oversight and submitted the additional tickets required to terminate in May 2022.

The access of other employees was terminated within three days.

TLMA has improved departure processes to better capture account terminations upon separation. This ensures ALL Access is terminated. Upon establishment of the process, we identified some additional gaps and we recently worked with ALL departments to further streamline our departure process and established follow up and reconciliation points to ensure compliance."

**Actual/Estimated Date of Corrective Action:** Already implemented

**Auditor's Comment:**

As stated above, the results of the testing performed in the audit concludes the department is not in compliance with County of Riverside Information Security Standard v1.0, Section 4.1, *Account and Access Management*. The request to terminate employees access to Active Directory was not completed within 24 hours as required.

**Recommendation 1.2**

Collaborate with Riverside County Information Technology to develop a ticket workflow to have a back-up approver in the event the primary approver is on leave of absence.

**Management's Response:**

**"Concur.** TLMA has improved departure processes to better capture account terminations upon separation for each department. This ensures ALL access is terminated. Upon establishment of the process, additional gaps were identified and corrected with ALL departments to further streamline our departure process and

**Internal Audit Report 2023-009: Riverside County Transportation and Land Management Agency, Code Enforcement Department Audit**

establish follow-up and reconciliation points as a form of checks and balances to ensure compliance.

Monthly and quarterly reconciliation report reviews ensure compliance and verify accounts are being disabled in a timely manner.”

**Actual/Estimated Date of Corrective Action:** Already implemented

**Auditor’s Comment:**

Based on the results of this audit, the department did not ensure the ticket to terminate access to Active Directory was submitted and approved timely. We will complete a follow-up audit to determine whether the recommendation was implemented.

# Attachment B



COUNTY OF RIVERSIDE  
Transportation and Land Management Agency  
Charissa Leach  
Assistant CEO/TLMA Director



Transportation

Planning

Building & Safety

Code Enforcement

Aviation

The following are the current status of the reported findings and planned corrective actions contained in Internal Audit Report 2023-009: Riverside County Transportation and Land Management Agency, Code Enforcement Audit.

Authorized Signature

Date

## Finding 1: Timely Termination of System Access Rights

“Seven out of 18 terminated employees (39%) 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 26 days, with the longest taking 126 days for approval 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 approved timely due to approving staff leaves of absence. 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 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.”

Current Status

Reported Finding Corrected?  Yes  No

The Department continues to work with RCIT to expedite and streamline this process.

Recommendation 1.1

“Ensure compliance with County of Riverside Information Security Standard v1.0, Section 4.1, *Account and Access Management*, by creating and approving account termination requests on the day of an employee’s termination or transfer from the department.”

## Management's Response

“**Concur.** The average time elapsed is skewed due to a one-time circumstance. The retirement of one employee occurred at year end during holidays and the supervisor's approved time off. Staff assigned to complete all termination request submittals believed the Peoplesoft request covered all access. It does not. The Peoplesoft request to terminate (REQ0177042) was submitted on 12/27/21 and closed 01/04/22 with some tasks completed by 12/30/22. The supervisor later caught the oversight and submitted the additional tickets required to terminate in May 2022.

The access of other employees was terminated within three days.

TLMA has improved departure processes to better capture account terminations upon separation. This ensures ALL Access is terminated. Upon establishment of the process, we identified some additional gaps and we recently worked with ALL departments to further streamline our departure process and established follow up and reconciliation points to ensure compliance.”

**Actual/Estimated Date of Corrective Action:** Already implemented.

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 is working closely with TLMA Admin to improve response times.

## Recommendation 1.2

“Collaborate with Riverside County Information Technology to develop a ticket workflow to have a back-up approver in the event the primary approver is on leave of absence.”

## Management's Response

“**Concur.** TLMA has improved departure processes to better capture account terminations upon separation for each department. This ensures ALL access is terminated. Upon establishment of the process, additional gaps were identified and corrected with ALL departments to further streamline our departure process and establish follow-up and reconciliation points as a form of checks and balances to ensure compliance.

Monthly and quarterly reconciliation report reviews ensure compliance and verify accounts are being disabled in a timely manner.”

**Actual/Estimated Date of Corrective Action:** Already implemented.

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 continues to work with RCIT and TLMA Employee Resources team to expedite and streamline this process.