

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



ITEM: 2.11
(ID # 28348)

MEETING DATE:
Tuesday, August 26, 2025

FROM : AUDITOR CONTROLLER

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2025-010: Riverside County Housing and Workforce Solutions Audit, [District: All]; [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2025-010: Riverside County Housing and Workforce Solutions Audit

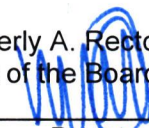
ACTION: Consent


Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 7/15/2025

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Medina, Spiegel, Washington, Perez and Gutierrez
Nays: None
Absent: None
Date: August 26, 2025
xc: Auditor

Kimberly A. Rector
Clerk of the Board
By: 
Deputy

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

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
NET COUNTY COST	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
SOURCE OF FUNDS: N/A			Budget Adjustment:	No
			For Fiscal Year:	n/a

C.E.O. RECOMMENDATION: Approve

BACKGROUND:

Summary

In accordance with Board of Supervisors Resolution 83-338, we audited the Housing and Workforce Solutions Department. This audit is conducted to provide management and the Board of Supervisors with an independent assessment of internal controls over access control management, program compliance, grant compliance, and succession planning.

Based on the results of our audit, we determined internal controls over grant compliance and succession planning are functioning as designed to help Housing and Workforce Solutions achieve its business process objectives. However, we have identified improvement opportunities for internal controls over access control management and program compliance that can help provide reasonable assurance that the department's objectives relating to this area will be achieved. Specifically, the department's process for termination of access for badges and system applications needs to be formally documented, performed in a timely manner, and monitored to ensure separated employees no longer have access to the department's facilities and systems. Additionally, the department's process for overseeing sub-recipient compliance can be strengthened by ensuring sub-recipients have appropriate policies and procedures in place, are consistently meeting program requirements, and are monitored on a timely basis.

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's Office - Internal Audit Report 2025-010: Riverside County Housing and Workforce Solutions Audit



Office of Ben J. Benoit
Riverside County Auditor-Controller

Number of Findings & Recommendations

High Risk

6 Findings
• **21 Recommendations**

Medium Risk

0 Findings

Low Risk

0 Findings

* Please refer to Appendix A for a classification of the priority levels.

Internal Audit Report

2025-010

Riverside County
Housing and Workforce Solutions Audit

August 26, 2025



COUNTY OF RIVERSIDE
OFFICE OF THE AUDITOR-CONTROLLER

BEN J. BENOIT, AUDITOR-CONTROLLER
TANYA S. HARRIS, DPA, CPA,
ASSISTANT AUDITOR-CONTROLLER



August 26, 2025

Heidi Marshall
Director of Housing and Workforce Solutions
Riverside County Housing and Workforce Solutions
3403 Tenth Street, Suite 300
Riverside, CA 92501

Subject: **Internal Audit Report 2025-010: Riverside County Housing and Workforce Solutions Audit**

Dear Ms. Marshall:

In accordance with Board of Supervisors Resolution 83-338, we audited the Riverside County Housing and Workforce Solutions to provide management and the Board of Supervisors with an independent assessment of internal controls over access control management, program compliance, grant compliance, and succession planning.

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 2025-010: Riverside County Housing and Workforce Solutions Audit

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

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

Ben J. Benoit
Riverside County Auditor-Controller

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

cc: Board of Supervisors
Jeff A. Van Wagenen, Jr., County Executive Officer
Juan Perez, Chief Operating Officer
Kimberly Britt, Assistant County Executive Officer
Grand Jury



Internal Audit Report 2025-010: Riverside County Housing and Workforce Solutions Audit

Table of Contents

	Page
Executive Summary	4
 Results:	
Access Control Management	6
Program Compliance	19
Grant Compliance	25
Succession Planning	27
 Appendix A: Finding Priority Level Classification	 30



Internal Audit Report 2025-010: Riverside County Housing and Workforce Solutions Audit

Executive Summary

Overview

The Riverside County Housing and Workforce Solutions Department (Housing and Workforce Solutions) enhances economic stability and quality of life by providing critical housing, employment, and community development services. It is comprised of five divisions—Community Action Partnership, Continuum of Care, Community and Housing Development, Housing Authority, and Workforce Development—Housing and Workforce Solutions which address poverty, homelessness, affordable housing, and workforce readiness. Through strategic programs and partnerships, the department empowers residents with housing opportunities, job training, and economic resources, fostering a thriving and resilient community.

Housing and Workforce Solutions has an adopted budget of \$354 million for FY2024/25 and 382 adopted positions. *County of Riverside, Fiscal Year 2024/25 Adopted Budget Volume 1, 166-167.*

Audit Objective

Our objective is to provide management and the Board of Supervisors with an independent assessment about the adequacy and effectiveness of internal controls over access control management, program compliance, grant compliance, and succession planning. 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 HIGHLIGHTS

- Separated employee badges need to be deactivated timely.
- Separated employee application accounts need to be deactivated timely.
- User access reviews need to be performed and documented.
- Access rights changes need to be documented.
- Access rights terminations need to be monitored.
- Sub-recipients need to comply with program requirements.
- Sub-recipients need to be monitored in a timely manner



Internal Audit Report 2025-010: Riverside County Housing and Workforce Solutions Audit

Audit Scope and Methodology

We conducted the audit from August 5, 2024, through March 18, 2025, for operations from July 1, 2022, through January 27, 2025. Using a risk-based approach, our scope included the following:

- Access Control Management
- Program Compliance
- Grant Compliance
- Succession Planning

Audit Conclusion

Based on the results of our audit, we determined internal controls over grant compliance and succession planning are functioning as designed to help Housing and Workforce Solutions achieve its business process objectives. However, we have identified improvement opportunities for internal controls over access control management and program compliance that can help provide reasonable assurance that the department's objectives relating to this area will be achieved. Specifically, the department's process for termination of access for badges and system applications needs to be formally documented, performed in a timely manner, and monitored to ensure separated employees no longer have access to the department's facilities and systems. Additionally, the department's process for overseeing sub-recipient compliance can be strengthened by ensuring sub-recipients have appropriate policies and procedures in place, are consistently meeting program requirements, and are monitored on a timely basis.



Internal Audit Report 2025-010: Riverside County Housing and Workforce Solutions Audit

Access Control Management

Background

Access Control Management is a crucial component of information security that involves the establishment, maintenance, and enforcement of policies and procedures to manage access to information systems, resources, and physical facilities within an organization. Access control management plays a vital role in safeguarding sensitive data, maintaining the integrity of systems, and protecting against unauthorized access or breaches. Access extends to physical access control, ensuring that only authorized personnel can enter secure areas or buildings. It is essential for protecting physical assets and sensitive information stored in physical locations.

Badge access controls serve as a fundamental component in establishing and maintaining a secure physical environment within the organization. Badge access controls are essential for regulating and monitoring entry and exit points, aligning with the overarching objective of fortifying the organization's security infrastructure. The utilization of identification badges or electronic access cards contributes to the establishment of robust internal controls, ensuring that access permissions are intricately configured in adherence to organizational security policies and regulatory standards. By objectively assessing the design and functionality of the badge access system, the department can identify any potential vulnerabilities or inefficiencies and determine enhancements that bolster the organization's overall physical security measures.

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 system's sensitive information. Sensitive information is any information that must be protected from unauthorized access to maintain the information security of an organization or 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.

Objective

To verify the existence and adequacy of internal controls over Housing and Workforce Solution's access control management process.

Audit Methodology

To accomplish these objectives, we:

- Reviewed the County of Riverside Information Security Standard v2.0.



Internal Audit Report 2025-010: Riverside County Housing and Workforce Solutions Audit

- Conducted interviews with key personnel to gain an understanding of the department's access control management process.
- Obtained copies of all Housing and Workforce Solutions organizational charts that were effective during the audit review period.
- Obtained a listing detailing active and terminated Housing and Workforce Solutions employees during the audit review period.
- Obtained a report of all active and deactivated badges from all badge access systems used during the audit review period.
- Obtained a listing of critical systems/applications utilized by the department during the audit review period.
- Obtained a listing of all badges scanned at Housing and Workforce Solution's facilities.
- Obtain a report and related logs detailing all assigned and returned keys and temporary access badges.
- Selected a random sample of terminated employees to determine if adequate controls exist over access control management. Verified whether badge deactivations occurred in a timely manner and were supported by sufficient documentation.
- Verified whether irregularities in badge access use such as use during time off, after normal working hours, and after termination exist.
- Verified whether access rights to System A, System B, and System C were disabled within 24 hours of separation for both department employees and third-party suppliers, and whether access termination requests were supported by sufficient documentation.
- Verified whether the department performs periodic reviews of access rights and badge scans.



Internal Audit Report 2025-010: Riverside County Housing and Workforce Solutions Audit

Finding 1: Badge Access

Priority Level: 1¹

National Institute of Standards and Technology's² (NIST) Special Publication (SP) 800-53 PE-2 *Physical Access Authorizations*, states, "review the access list detailing authorized facility access by individuals [Assignment: organization-defined frequency]" and "remove individuals from the facility access list when access is no longer required." Additionally, County of Riverside Information Security Standard v2.0, Section 4.16.4, *Personnel Termination*, states, "County Departments and IT Administrators shall upon termination of individual employment: disable system access; terminate or revoke any authenticators and credentials associated with the individual; and notify personnel as appropriate."

Thirty-nine out of 67 (58%) employees separated from the department did not have their badges deactivated timely within 24 hours. Additionally, three of the thirty badges were still active as of the fieldwork date (November 2024). Housing and Workforce Solutions has a department memorandum for removing departing staff's access accounts and software licenses but does not specifically address disabling access within 24 hours of employee departure from department. Further, no documented user access review was performed, allowing for badges that remained active to go undetected. Allowing badge access to remain active after an employee has separated or transferred from the department exposes the department to risk where unauthorized individuals will continue to have physical access into restricted areas. Even if badges are collected from departing employees, not terminating the access of the badges exposes the department to the risk of active employees using respective badges to gain authorized access to restricted areas.

Recommendation 1.1

Ensure badge access is disabled upon an employee's separation from the department in accordance with the County of Riverside Information Security Standard v2.0, Section 4.16.4, *Personnel Termination*, and NIST SP 800-53 Rev. 5, *Control PE-2*.

Management's Response:

"Concur. HWS understands the importance of timely disabling of badge access for separated employees. HWS will work with RCIT to create a customized ServiceNow ticket option to track

¹ Please see Appendix A (page 24) for a description of the finding priority level classifications.

² NIST is a federal agency within the US Department of Commerce whose standards and guidelines on security and privacy are considered authoritative references in designing and implementing security measures, including access control policies. Their standards are critical for ensuring the integrity, confidentiality, and availability of information systems, making them a reputable source for guiding security practices



Internal Audit Report 2025-010: Riverside County Housing and Workforce Solutions Audit

and verify requests for access termination upon employee separation, including badge and outside system access. “

Actual/estimated Date of Corrective Action: August 30, 2025

Recommendation 1.2

Update procedures to ensure timely termination of physical access rights upon an employee's termination or transfer from the department.

Management's Response:

“**Concur.** HWS HR will update the Departing Checklist to include an item for submitting the new customized ServiceNow ticket to disable badge and outside system access.”

Actual/estimated Date of Corrective Action: August 30, 2025

Recommendation 1.3

Establish a process to perform regular reviews of badge access rights to identify terminated employee accounts that still have active access.

Management's Response:

“**Concur.** HWS HR will review badge access reports on a monthly basis to ensure only active employees are included and the assigned access is appropriate to each employee's role.”

Actual/estimated Date of Corrective Action: August 30, 2025

Recommendation 1.4

Conduct and document regular reviews of badge access rights to identify inactive or separated employee accounts that still have badge access.

Management's Response:

“**Concur.** HWS HR will review badge access reports on a monthly basis to ensure only active employees are included and the assigned access is appropriate to each employee's role.”

Actual/estimated Date of Corrective Action: August 30, 2025



Internal Audit Report 2025-010: Riverside County Housing and Workforce Solutions Audit

Finding 2: Documentation for Badge Access Right Changes

Priority Level: 1³

NIST SP 800-53, AC-2: *Account Management*, states, “The organization: [...] Creates, enables, modifies, disables, and removes information system accounts in accordance with [Assignment: organization-defined procedures or conditions]; Monitors the use of information system accounts; Notifies account managers: (a) When accounts are no longer required; (b) When users are terminated or transferred; and (c) When individual information system usage or need-to-know changes; Authorizes access to the information system based on: (a) A valid access authorization; (b) Intended system usage; and (c) Other attributes as required by the organization or associated missions or business functions; and Reviews accounts for compliance with account management requirements [Assignment: organization-defined frequency].” Additionally, Standard Practice Manual 1001, *Internal Control*, states, “Transactions are authorized by a person assigned approval authority.”

Forty-six out of 67 (69%) employees separated from the department did not have sufficient documentation for badge access rights termination requests. Specifically, since no record was maintained of the communication to the IT administrator to disable badge access, the timeliness and authorization of the requests could not be verified. Housing and Workforce Solutions has a department memorandum for removing departing staff’s access accounts and software licenses but does not specifically address documenting and retaining approval of badge access changes. Any non-compliance increases the risk of operational inconsistencies and regulatory violations.

Recommendation 2.1

Establish a process to require all badge access right change requests be documented.

Management’s Response:

“**Concur.** HWS understands the importance of documenting changes to employee badge access. HWS will work with RCIT to create a customized ServiceNow ticket option to track and verify requests for changes to active employee badge access.”

Actual/estimated Date of Corrective Action: August 30, 2025

Recommendation 2.2

Update existing procedures to ensure standardized documentation for badge access right changes.

³ Please see Appendix A (page 24) for a description of the finding priority level classifications.



Internal Audit Report 2025-010: Riverside County Housing and Workforce Solutions Audit

Management's Response:

“Concur. Badge Access Management will be centralized for all HWS within the HWS-HR team. Requests to initiate, change, or terminate badge access will require the requestor to create and submit a ticket in ServiceNow that will require supervisor approval. HWS-HR will only make changes to badge access upon receipt of that approved ticket request.”

Actual/estimated Date of Corrective Action: August 30, 2025

Recommendation 2.3

Establish a process to ensure that all badge access right changes are properly authorized.

Management's Response:

“Concur. HWS-HR will only make changes to badge access upon receipt of that approved ticket request as described in Management's Response to Recommendation 2.2.”

Actual/estimated Date of Corrective Action: August 30, 2025

Recommendation 2.4

Develop clear guidelines and requirements for retaining documentation related to badge access terminations.

Management's Response:

“Concur. HWS-HR will only make changes to badge access upon receipt of that approved ticket request as described in Management's Response to Recommendation 2.2. The requests will be retained in ServiceNow according to the retention guidelines established within that system.”

Actual/estimated Date of Corrective Action: August 30, 2025



Internal Audit Report 2025-010: Riverside County Housing and Workforce Solutions Audit

Finding 3: Timely Termination of System Application Access

Priority Level: 1⁴

County of Riverside Information Security Standard v2.0, Section 4.16.4, *Personnel Termination*, states, “County Departments and IT Administrators shall upon termination of individual employment: disable system access; terminate or revoke any authenticators and credentials associated with the individual; and notify personnel as appropriate.”

Of the three system applications chosen for testing, employee access rights were not consistently terminated in a timely manner following separation from the department. See Table A for a summary of findings.

Table A: Summary of Findings – Timely Termination of System Application Access

System	Findings
System A	Of the 15 employees with access to System A enabled, 5 employees (33%) separated from the county continue to have access to System A. The accounts had been active for extended periods after separation, with the longest active for 1,855 days and an average of 893 days.
System B	Fourteen out of 25 (56%) of the separated employees who had access to System B did not have their access deactivated within 24 hours of departure. Two of these accounts remained active at the time of fieldwork (December 2024).
System C	While we were able to verify that 18 terminated employees had been granted access to System C, the system does not track deactivation dates, limiting the department’s ability to assess whether access was terminated in a timely manner.

Housing and Workforce Solutions has a department memorandum for removing departing staff’s access accounts and software licenses but does not specifically address disabling access within 24 hours of employee departure from department. Further, no documented user access review was performed, allowing for application accounts that remained active to go undetected. Not promptly deactivating an employee’s accounts upon separation can lead to the risk of information maintained by the department being 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 3.1

Ensure compliance with County of Riverside Information Security Standard v2.0, Section 4.16.4, *Personnel Termination*, by disabling system application accounts upon an employee’s departure from the department.

⁴ Please see Appendix A (page 24) for a description of the finding priority level classifications.



Internal Audit Report 2025-010: Riverside County Housing and Workforce Solutions Audit

Management's Response:

"Concur. HWS understands the importance of timely termination of system access, including those systems that are not managed by RCIT through Active Directory. HWS will work with RCIT to create a customized ServiceNow ticket option to track and verify requests for access termination upon employee separation, including badge and outside system access."

Actual/estimated Date of Corrective Action: August 30, 2025

Recommendation 3.2

Update procedures to ensure timely termination of logical access rights to system applications upon an employee's termination or transfer from the department.

Management's Response:

"Concur. HWS HR will update the Departing Checklist to include an item for submitting the new customized ServiceNow ticket to disable badge and outside system access."

Actual/estimated Date of Corrective Action: August 30, 2025

Recommendation 3.3

Establish a process to perform regular reviews of system application access rights to identify terminated employees that still have active accounts.

Management's Response:

"Concur. Each HWS Division that uses outside systems will identify a primary system administrator, who will be responsible for performing monthly reviews of system access to ensure only active employees are included and the assigned access is appropriate to each employee's role."

Actual/estimated Date of Corrective Action: August 30, 2025

Recommendation 3.4

Perform and document regular reviews of system application access rights to identify inactive or separated employees that still have active accounts.



Internal Audit Report 2025-010: Riverside County Housing and Workforce Solutions Audit

Management’s Response:

“**Concur.** Each HWS Division that uses outside systems will identify a primary system administrator, who will be responsible for performing monthly reviews of system access to ensure only active employees are included and the assigned access is appropriate to each employee’s role.”

Actual/estimated Date of Corrective Action: August 30, 2025

Finding 4: Monitoring of Access rights

Priority Level: 1⁵

NIST SP 800-53, *AC-2: Account Management*, states, “The organization: [...] Creates, enables, modifies, disables, and removes information system accounts in accordance with [Assignment: organization-defined procedures or conditions]; Monitors the use of information system accounts; Notifies account managers: (a) When accounts are no longer required; (b) When users are terminated or transferred; and (c) When individual information system usage or need-to-know changes; Authorizes access to the information system based on: (a) A valid access authorization; (b) Intended system usage; and (c) Other attributes as required by the organization or associated missions or business functions; and Reviews accounts for compliance with account management requirements [Assignment: organization-defined frequency].” Additionally, Standard Practice Manual 1001, *Internal Control*, states, “Transactions are authorized by a person assigned approval authority.”

For the three systems selected for testing, Housing and Workforce Solutions is unable to consistently monitor whether user access was terminated due to limitations in system applications. See Table B for a summary of findings:

Table B: Summary of Findings – Monitoring of Access Rights

System	Findings
System A	Does not have the ability to generate a historical record of deactivated accounts. As a result, the department is unable to confirm which users had access in the past or when access was removed to monitor timely account deactivations.
System C	System C only records last login dates and does not capture the date access is deactivated. This limitation applies to both department employees and third-party contractors granted access, making it difficult for Housing and Workforce solutions to verify if access is being removed in a timely manner.

Housing and Workforce Solutions has a department memorandum for removing departing staff’s access accounts and software licenses but does not have internal procedures to ensure user

⁵ Please see Appendix A (page 24) for a description of the finding priority level classifications.



Internal Audit Report 2025-010: Riverside County Housing and Workforce Solutions Audit

accounts for systems not linked to active directory are disabled or removed for employees on the day of departure. Monitoring account terminations help ensure that account deactivations are carried out properly in a timely manner and assists management in identifying areas where additional improvement and training is needed to safeguard privileged county information.

Recommendation 4.1

Enhance procedures to document the date in which user access rights are terminated within system applications not linked to Active Directory.

Management's Response:

“**Concur.** HWS understands the importance of regular monitoring of access rights as a preventative internal control, especially for systems not linked to Active Directory. HWS will work with RCIT to create a customized ServiceNow ticket option to track and verify requests for access termination upon employee separation, including badge and outside system access.”

Actual/estimated Date of Corrective Action: August 30, 2025

Recommendation 4.2

Develop a process to track and verify the deactivation of user accounts following separation. The process should include steps for recording when deactivation occurs and regularly reviewing account status to ensure access is removed in a timely manner.

Management's Response:

“**Concur.** HWS will work with RCIT to create a customized ServiceNow ticket option to track and verify requests for access termination upon employee separation, including badge and outside system access. Division system admins who are assigned these tickets will document their confirmation of deactivation within the ticket.”

Actual/estimated Date of Corrective Action: August 30, 2025

Finding 5: Access Right Change Request Documentation

Priority Level: 1⁶

NIST SP 800-53, *AC-2: Account Management*, states, “The organization: [...] Creates, enables, modifies, disables, and removes information system accounts in accordance with [Assignment: organization-defined procedures or conditions]; Monitors the use of information system

⁶ Please see Appendix A (page 24) for a description of the finding priority level classifications.



Internal Audit Report 2025-010: Riverside County Housing and Workforce Solutions Audit

accounts; Notifies account managers: (a) When accounts are no longer required; (b) When users are terminated or transferred; and (c) When individual information system usage or need-to-know changes; Authorizes access to the information system based on: (a) A valid access authorization; (b) Intended system usage; and (c) Other attributes as required by the organization or associated missions or business functions; and Reviews accounts for compliance with account management requirements [Assignment: organization-defined frequency].” Additionally, Standard Practice Manual 1001, *Internal Control*, states, “Transactions are authorized by a person assigned approval authority.”

For the three systems selected for testing, Housing and Workforce Solutions did not maintain supporting documentation to verify system access change requests were properly performed. See Table C for a summary of findings:

Table C: Summary of Findings – Access Right Change Request Documentation

System	Findings
System A	For System A, the department was unable to provide documentation related to access change requests of terminations.
System B	Ten out of 25 (40%) separated employees who had access to System B did not have supporting documentation showing system access termination request were submitted. Specifically, there were no records of communication or approvals authorizing the removal of access.
System C	For System C, the department was unable to provide supporting documentation for access right termination requests for either department employees or third-party contractors.

Housing and Workforce Solutions has a department memorandum for removing departing staff’s access accounts and software licenses but does not specifically address documenting and retaining approval of system application access change requests. Having documented records of access right change requests allows the department to confirm that access was removed when intended and that the request was properly reviewed and approved. Without this documentation, it is difficult to verify whether access change requests were handled appropriately, which can lead to gaps in oversight and make it harder to identify and correct issues in the event something goes wrong.

Recommendation 5.1

Establish a process to require all system application access right change requests be documented.

Management’s Response:

“**Concur.** HWS understands the importance of documenting changes to employee access to systems not managed by RCIT through Active Directory. HWS will work with RCIT to create a



Internal Audit Report 2025-010: Riverside County Housing and Workforce Solutions Audit

customized ServiceNow ticket option to track and verify requests for changes to outside system access for active employees.

Actual/estimated Date of Corrective Action: August 30, 2025

Recommendation 5.2

Update existing procedures to ensure standardized documentation for system application access right changes.

Management's Response:

"Concur. Outside System Access Management will be managed by each HWS Division's designated primary system administrator. Requests to initiate, change, or terminate outside system access will require the requestor to create and submit a ticket in ServiceNow that will require supervisor approval. The HWS Division primary system administrator will only make changes to outside system access upon receipt of that approved ticket request."

Actual/estimated Date of Corrective Action: August 30, 2025

Recommendation 5.3

Establish a process to ensure that all system application access right changes are properly authorized.

Management's Response:

"Concur. The HWS-Division primary system administrators will only make changes to outside system access upon receipt of that approved ticket request as described in Management's Response to Recommendation 5.2."

Actual/estimated Date of Corrective Action: August 30, 2025

Recommendation 5.4

Develop clear guidelines and requirements for retaining documentation related to system application access terminations.



Internal Audit Report 2025-010: Riverside County Housing and Workforce Solutions Audit

Management's Response:

“Concur. The HWS-Division primary system administrators will only make changes to outside system access upon receipt of that approved ticket request as described in Management's Response to Recommendation 5.2. The requests will be retained in ServiceNow according to the retention guidelines established within that system.

Actual/estimated Date of Corrective Action: August 30, 2025



Internal Audit Report 2025-010: Riverside County Housing and Workforce Solutions Audit

Program Compliance

Background

The Continuum of Care (CoC) division serves as the collaborative applicant for the County of Riverside and is directly responsible for administering \$43.6M in annual funding received by U.S. Department of Housing and Urban Development. The Continuum of Care division plays a critical role in administering and overseeing homeless assistance funding for Riverside County. Additionally, the CoC administers various state-funded programs such as the Emergency Solutions Grant, Homeless Emergency Aid Program, Homeless Housing, Assistance and Prevention, and California Emergency Solutions Housing programs.

To ensure compliance with federal and state grant requirements, the CoC coordinates with over 140 public and private sector organizations to distribute funding, implement strategic planning, and enhance service delivery for homeless individuals. Compliance testing for CoC programs focuses on financial oversight, sub-recipient eligibility, grant fund utilization, and adherence to program regulations. Since CoC reserves include advances from multiple funding sources, compliance verification is essential to confirm that program expenditures align with grant terms, reporting requirements, and fiscal accountability standards.

Objective

To verify the existence and adequacy of internal controls over Housing and Workforce Solution's program compliance.

Audit Methodology

To accomplish these objectives, we:

- Obtained an understanding of department processes and procedures over program compliance.
- Conducted interviews with key personnel to gain an understanding of the department's program compliance process.
- Obtained copies of all Housing and Workforce Solutions organizational charts that were effective during the audit review period.
- Verified Housing and Workforce Solutions maintains a hotline or other reporting tool to receive feedback from sub-recipients and program participants.



Internal Audit Report 2025-010: Riverside County Housing and Workforce Solutions Audit

- Verified Housing and Workforce Solutions utilizes KPIs or other metrics to monitor program performance.
- Verified Housing and Workforce Solutions have adequate safeguards to ensure information access and distribution is secure.
- Obtained a listing of all Housing and Workforce Solutions employees that were active during the audit review period.
- Obtained a listing of all grants sub-recipients utilized during the audit review period.
- Obtained listing of program participants and services provided during the audit review period.
- Obtained listing of all active programs during the audit review period.
- Selected a sample of active programs to assess controls over program compliance by verifying alignment with grant agreements and ensuring Housing and Workforce Solutions monitors compliance, maintains staffing, and conducts quality control audits.
- Selected a sample of sub-recipients to assess controls over program compliance by verifying grant agreement approval, monitoring of spending, adherence to program scope, sub-recipient screening, and the existence of written policies and procedures for compliance.
- Selected a sample of program participants to determine if sub-recipients maintain adequate controls over program compliance by verifying whether eligibility determination was valid, existence of adequate management oversight, and records are documented and maintained according to sub-recipient agreement.
- Verified whether Housing and Workforce Solutions monitors performance of work to ensure it is in accordance with program requirements.

Finding 6: Compliance with Program Requirements

Priority Level: 1⁷

Housing and Workforce Solutions Administrative Handbook, *HUD Continuum of Care Program*, states, “The Subrecipients must establish, maintain and implement written standard operating procedures for ensuring that Continuum of Care program funds are used in accordance with the recordkeeping requirements and must establish and maintain sufficient records to enable HWS/HUD to determine whether the Subrecipient is meeting the requirements of 24 CFR

⁷ Please see Appendix A (page 24) for a description of the finding priority level classifications.



Internal Audit Report 2025-010: Riverside County Housing and Workforce Solutions Audit

§578.103.” Additionally, Riverside County Standard Practice Manual 1001, *Internal Control*, states, “Well-documented policies and procedures are established and maintained to promote employee understanding of job duties, provide day-to-day guidance to staff and help ensure continuity during employee absences and turnover.”

Compliance with the Continuum of Care Collaborative Applicant Program recordkeeping requirements were not consistently followed. We reviewed five sub-recipients contracted by Housing and Workforce Solutions to provide program services and randomly selected 57 participant files across these sub-recipients for testing. Of the five subrecipients, testing exceptions were concentrated within one specific subrecipient, which accounted for the majority of documentation and compliance gaps noted below. The following issues were identified:

- Thirteen of 57 (23%) program participant files did not have adequate supporting documentation to validate eligibility for the program.
- Fifteen of 57 (26%) program participant files and services provided were not reviewed and approved by designated individuals to ensure adequate segregation of duties.
- Fifteen of 57 (26%) program participant files and services provided did not have adequate oversight of the eligibility determination and benefits processing.
- Two of 57 (4%) program participant files did not have evidence of program benefits provided in a timely manner.
- Three of 57 (5%) program participant files did not have evidence of program benefits being reviewed and approved by authorized personnel prior to service.
- One of 57 (2%) program participant files did not have evidence to determine if benefits provided to program participant were in line with the approved program benefits.
- Seven of 57 (12%) program participants files did not have the required termination agreement upon exiting the program.
- Nine of 57 (16%) program participant records did not meet the program requirements. Specifically, forms that were supposed to be in the file were not available.
- One of five (20%) sub-recipients did not have policies and procedures to ensure compliance with the program requirements and consistent application of eligibility requirements.



Internal Audit Report 2025-010: Riverside County Housing and Workforce Solutions Audit

Housing and Workforce Solutions has a process for monitoring sub-recipient compliance with program requirements, including issuing monitoring reports to sub-recipients that contain detailed findings and recommendations. However, monitoring and enforcement of compliance with program requirements was not fully carried out, as no follow-up was conducted on the corrective action plan for findings issued to the sub-recipient in a monitoring report dated August 19, 2024. Noncompliance with program requirements can lead to loss of program funding and servicing of benefits to program participants that are not eligible.

Recommendation 6.1

Ensure sub-recipients are in compliance with program requirements.

Management's Response:

“Concur. HWS monitors subrecipients monthly through scheduled technical assistance calls which cover program compliance including performance milestones, fiscal compliance with billing and expenditure requirements, data quality issues within our Homeless Management Information System (HMIS) and we address any complaints or grievances received from clients or other entities. The attached monthly performance report is completed monthly by the subrecipient and is reviewed during the call. We also conduct a formal monitoring at least once during the contract performance period. This monitoring typically occurs after the first 6-12 months of a program start date.

In addition to existing practices, HWS will implement a randomized monthly case file review process. Prior to each TA call, HWS staff will select and review at least one case file to assess alignment with eligibility documentation, service delivery standards, and data accuracy in HMIS. If the results of this review indicate noncompliance for any elements, additional files will be selected and similarly reviewed. Findings will be documented and discussed during the TA call, and follow-up corrective action plans (if needed) will be tracked in a centralized compliance log.

It should be noted that HWS and the Continuum of Care Board of Governance took appropriate action at their Board meeting on March 25, 2025, to address noncompliance by the particular subrecipient for which the majority of audit testing exceptions occurred.”

Actual/estimated Date of Corrective Action: July 1, 2025

Recommendation 6.2

Ensure sub-recipients have policies and procedures covering compliance with Continuum of Care Collaborative Applicant program requirements.



Internal Audit Report 2025-010: Riverside County Housing and Workforce Solutions Audit

Management's Response:

“Concur. HWS acknowledges the importance of ensuring all subrecipients maintain written internal policies and procedures that align with the CoC program and HUD regulatory requirements. As part of its corrective action plan, HWS will implement the following improvements:

1. Staff Certification Form – HWS will require a signed certification for each participant file, confirming that: (1) the participant named meets all eligibility criteria for assistance; (2) this eligibility determination is based on true and complete information; (3) neither the staff member making this determination nor his or her supervisor are related to the program participant through family, business or other personal ties; and (4) this eligibility determination has not resulted from, nor will result in, any financial benefit to the staff member making this determination, his or her supervisor, or anyone related to them.
2. Policy and Procedure Review Protocol – During annual monitoring and technical assistance calls, HWS will require subrecipients to submit their internal policies and procedures for review, including policies on:
 - *Eligibility and intake*
 - *Documentation standards*
 - *Conflict of Interest*
 - *File review and supervisory oversight*
 - *Compliance with CoC Written Standards*
3. Monthly Training & Technical Assistance - This practice will continue, with an added emphasis on CoC compliance to support CoC subrecipients in updating their policies, with particular emphasis on changes in HUD regulations or local CoC expectations.”

Actual/estimated Date of Corrective Action: July 1, 2025

Recommendation 6.3

Ensure monitoring of sub-recipient compliance with program requirements is performed in a timely manner.

Management's Response:

“Concur. HWS understands the importance of timely and consistent oversight of subrecipient performance. Currently, HWS monitors compliance through:

- Monthly TA calls covering fiscal, programmatic, and data performance



Internal Audit Report 2025-010: Riverside County Housing and Workforce Solutions Audit

- Monthly review of performance and billing reports
- A formal monitoring visit or desk audit conducted at least once during each contract term, generally after the first 6–12 months

To improve the timeliness and effectiveness of monitoring, HWS will:

1. Implement a Monitoring Schedule, assigning estimated monitoring windows based on program risk level, start date, and prior performance history. High-risk subrecipients or those with prior findings will receive earlier and more frequent reviews.
2. Incorporate Random Case File Reviews into TA Calls (as noted in Recommendation 6.1), offering an additional layer of timely compliance review beyond the annual monitoring.

These steps will ensure subrecipients receive timely and actionable feedback, and that HWS maintains a consistent oversight standard across all programs.”

Actual/estimated Date of Corrective Action: July 1, 2025



Internal Audit Report 2025-010: Riverside County Housing and Workforce Solutions Audit

Grant Compliance

Background

In FY 2022/23 and 2023/24, Housing and Workforce Solutions received \$155.8 million and \$172.2 million, respectively, in grant funding from federal and state agencies. The grant funding was for the purposes of ongoing programs that enhance the lives and wellbeing of the county's constituents by funding leases, rental assistance, support services, operating costs and administrative costs.

Grant compliance is an essential process in adhering to established terms and conditions within the framework of awarded grants. This process plays a critical role in fostering effective partnerships, ensuring the delivery of quality services, and maximizing the value derived from grant-funded initiatives. Grant compliance involves an understanding of the stipulated terms and conditions, encompassing project scope, budgetary constraints, and reporting requirements. Departments can enhance compliance by validating satisfactory project performance, ensuring timely execution of grant-related activities, maintaining comprehensive documentation, and conducting thorough reviews and approvals of financial disbursements associated with the grant. The adherence to grant compliance procedures assists with sustaining positive relationships with funding entities, promoting efficient utilization of grant resources, and achieving the intended outcomes of the grant-funded initiatives.

Objective

To verify the existence and adequacy of internal controls over Housing and Workforce Solution's grant compliance process.

Audit Methodology

To accomplish these objectives, we:

- Obtained an understanding of department processes and procedures over grant compliance.
- Conducted interviews with key personnel to gain an understanding of the department's grant compliance process.
- Obtained copies of all Housing and Workforce Solutions organizational charts that were effective during the audit review period.



Internal Audit Report 2025-010: Riverside County Housing and Workforce Solutions Audit

- Verified Housing and Workforce Solutions maintains a hotline or other reporting tool to receive feedback from sub-recipients and program participants.
- Obtained a list of audit reports received from state and federal agencies during the audit review period.
- Obtained a listing of all contracts utilized during the audit review period.
- Obtained a report of grant expenditures during the audit review period.
- Obtained a listing of all grant sub-recipients utilized during the audit review period.
- Selected a sample of grants awarded to the department and obtained all relevant grant agreements. Verified whether grants were monitored and administered according to the agreement.
- Obtained a listing of all expenditures claimed for the selected grants.
- Selected a sample of grant claims for review and verified whether they were accurately processed and in compliance with the grant agreement.
- Verified that Housing and Workforce Solutions complied with additional grant requirements such as recordkeeping, reporting, and administration.

Finding: None Noted

Based on the results of our audit, we determined Housing and Workforce Solution's internal controls over program compliance provide reasonable assurance that its objectives related to this area will be achieved. Reasonable assurance recognizes internal controls have inherent limitations, including cost, mistakes and intentional efforts to bypass internal controls.



Internal Audit Report 2025-010: Riverside County Housing and Workforce Solutions Audit

Succession Planning

Background

Succession planning is a strategic process crucial for ensuring the continuity of leadership within an organization. This process involves identifying and developing internal employees who have the potential to fill key leadership positions. Succession planning is not just about filling vacancies. It is about preparing the county for the future by maintaining a pipeline of capable leaders who can drive the organization forward. It helps maintain the leadership continuity, preserves institutional knowledge, and ensures a smooth transition of critical functions and services provided by key positions within the organization.

All members of management are responsible for individual succession planning efforts. Department and division managers are responsible for implementing the program within their respective areas and should coordinate with Human Resources personnel for effectiveness of succession planning efforts for key leadership positions.

The primary objective of a succession plan is to limit the potential challenges to unexpected terminations or departures from an organization. According to the Government Finance Officers Association⁸, “A successful succession plan should place a high priority on planning for a smooth change in such positions. Key components of an integrated succession management approach include workforce planning, succession planning, knowledge management practices, and recruitment and retention practices.”

In the absence of formal guidance over succession planning, the focus of our audit was to ensure that Housing and Workforce Solutions had adequate, documented policies and procedures in the event of management or personnel turnover. Specifically, we reviewed the department’s prioritization of critical positions to the department’s ongoing operations, key objectives, and critical system applications used. In addition to reviewing documented policies and procedures associated with these attributes, we also focused on whether the department had established training programs to ensure knowledge is transferred among personnel so, in the event of turnover, the lapse in business continuity is minimized.

The following flowchart illustrates the Government Finance Officers Association’s 10 Steps to Succession Planning⁹ that will help an organization retain key talent and find skilled employees to replace staff members who move on:

⁸ Key issues in succession planning. Government Finance Officers Association. (2011, February 28).
<https://www.gfoa.org/materials/key-issues-in-succession-planning>

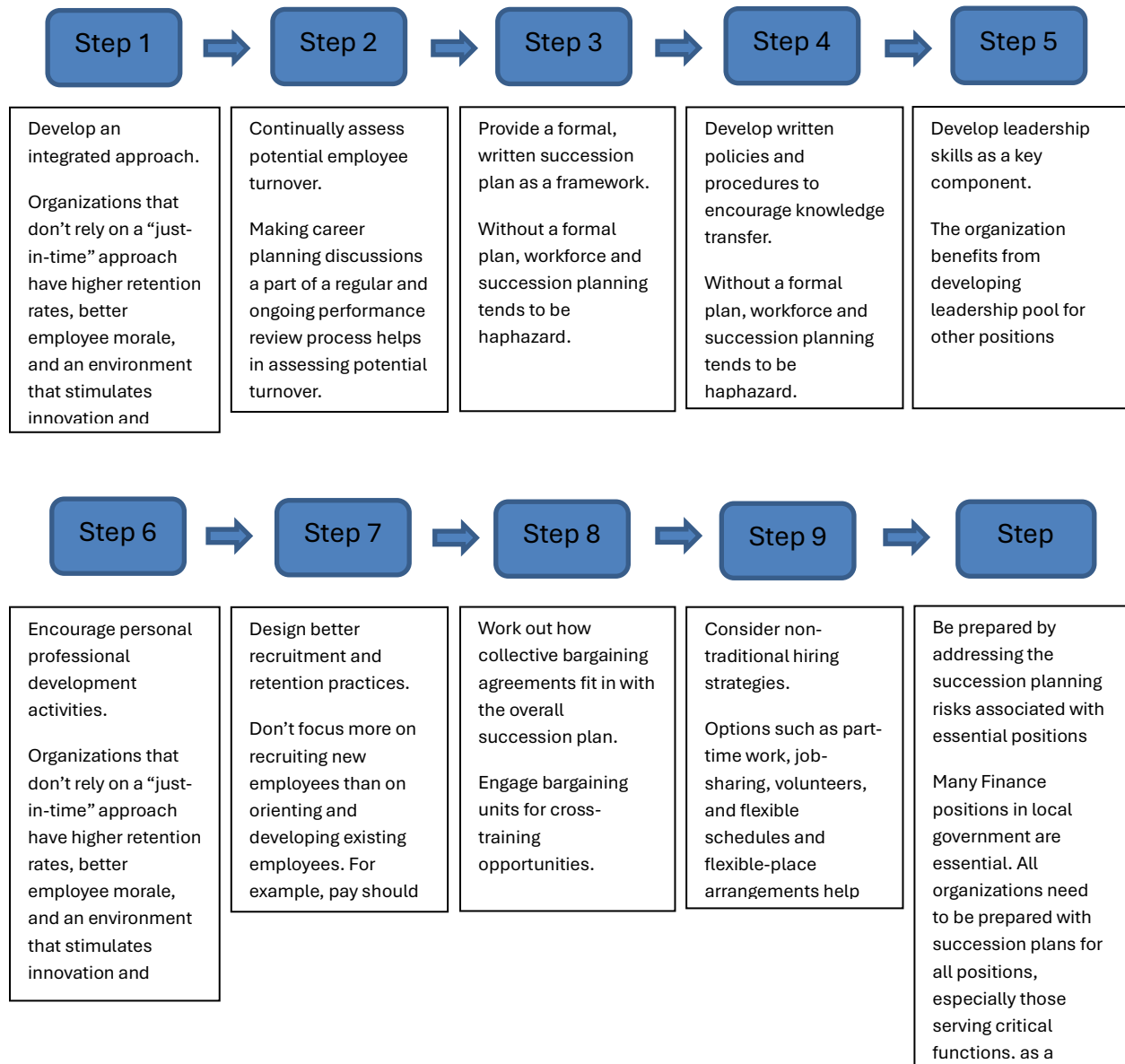
⁹ 10 steps to succession planning. Government Finance Officers Association. (2022, February).
<https://www.gfoa.org/materials/gfr222-10steps>



Internal Audit Report 2025-010: Riverside County Housing and Workforce Solutions Audit

Flowchart 1: 10 Steps to Succession Planning

“Succession planning has gotten even more challenging in recent years, given a changing job market, shorter employee tenure, and COVID-19 job turnover-which means that governments should make it an even higher priority. GFOA’s 10 steps to succession planning will help your organization retain key talent and find skilled employees to replace staff members who move on.”¹⁰



¹⁰ 10 steps to succession planning. Government Finance Officers Association. (2022, February). <https://www.gfoa.org/materials/gfr222-10steps>



Internal Audit Report 2025-010: Riverside County Housing and Workforce Solutions Audit

Objective

To verify the existence and adequacy of internal controls over Housing and Workforce Solution's succession planning process.

Audit Methodology

To accomplish these objectives, we:

- Obtained an understanding of relevant succession planning policies and procedures.
- Conducted interviews with key personnel to gain an understanding of the department's succession planning process.
- Obtained a listing of separated employees from the department during the audit review period.
- Identified positions critical to department operations and positions with the highest turnover rate.
- Identified key, transferable knowledge and essential systems tied to identified positions.
- Assessed adequacy of succession planning procedures by verifying whether critical roles and positions have established processes for continuity and effective coverage.

Finding: None Noted

Based on the results of our audit, we determined that internal controls over succession planning provide reasonable assurance that its objectives related to this area will be achieved. Reasonable assurance recognizes internal controls have inherent limitations, including cost, mistakes, and intentional efforts to bypass internal controls.



Internal Audit Report 2025-010: Riverside County Housing and Workforce Solutions Audit

Appendix A: Finding Priority Level Classification

Priority Level 1	Priority Level 2	Priority Level 3
<p>These are audit findings that represent the most critical issues that require immediate attention and pose a significant risk to the department’s objectives, compliance, security, financial health, or reputation. They may indicate serious control failures, non-compliance with laws or regulations, significant financial errors, or vulnerabilities with severe potential impact. Immediate corrective measures are necessary to mitigate the risks associated with these findings.</p>	<p>These are audit findings that are important and require timely resolution, but their impact is not as severe as Priority Level 1. They may highlight moderate control weaknesses, areas of non-compliance with internal policies and procedures, or financial discrepancies that are significant but are not critical. While they might not pose an immediate threat, they should be addressed promptly to prevent further escalation or potential negative consequences.</p>	<p>These are audit findings that are less critical and generally have a lower impact on the department’s objectives, compliance, or operations. They may include minor control deficiencies, procedural deviations with minimal impact, or non-critical administrative errors. While they may not require immediate attention, they should still be acknowledged and addressed within a reasonable timeframe to ensure ongoing improvement and prevent potential accumulation of minor issues.</p>
<p><u>Expected Implementation Date of Recommendation*</u> One to three months</p>	<p><u>Expected Implementation Date of Recommendation *</u> Three to six months</p>	<p><u>Expected Implementation Date of Recommendation *</u> Six to twelve months</p>

* Expected completion to implement recommendation date begins after issuance of final audit report.

Riverside County Board of Supervisors
Request to Speak

Submit request to the Clerk of the Board (right of podium), Speakers are entitled to three (3) minutes, subject to Board Rules listed on the reverse side of this form. The Board may limit the public input on any item, based on the number of people requesting to speak and the business of the Board.

SPEAKER'S NAME: Roy Blumert

Address: _____

City: _____ Zip: _____

Phone #: _____

Date: _____ Agenda # 2, 10, 11, 12
15, 16

PLEASE STATE YOUR POSITION BELOW:

Position on "Regular" (non-appealed) Agenda Item:

_____ Support _____ Oppose _____ Neutral

Note: If you are here for an agenda item that is filed for "Appeal", please state separately your position on the appeal below:

_____ Support _____ Oppose _____ Neutral

I give my 3 minutes to: _____

Parking validations available for speakers only – see Clerk of the Board.

(Revised: 04/23/2025)

BOARD RULES

Requests to Address Board on "Agenda" Items:

You may request to be heard on a published agenda item. Requests to be heard must be submitted to the Clerk of the Board before the scheduled meeting time.

Requests to Address Board on items that are "NOT" on the Agenda:

Notwithstanding any other provisions of these rules, member of the public shall have the right to address the Board during the mid-morning "Oral Communications" segment of the published agenda. Said purpose for address must pertain to issues which are under the direct jurisdiction of the Board of Supervisors. YOUR TIME WILL BE LIMITED TO THREE (3) MINUTES. The Board may limit the public input on any item, based on the number of people requesting to speak and the business of the Board.

Power Point Presentations/Printed Material:

Speakers who intend to conduct a formalized Power Point presentation or provide printed material must notify the Clerk of the Board's Office by 12 noon on the Monday preceding the Tuesday Board meeting, ensuring that the Clerk's Office has sufficient copies of all printed materials and at least one (1) copy of the Power Point CD. Copies of printed material given to the Clerk (by Monday noon deadline) will be provided to each Supervisor. If you have the need to use the overhead "Elmo" projector at the Board meeting, please ensure your material is clear and with proper contrast, notifying the Clerk well ahead of the meeting, of your intent to use the Elmo. **Speakers are prohibited from bringing signs, placards, or posters into the hearing room.**

Individual Speaker Limits:

Individual speakers are limited to a maximum of three (3) minutes. The Board may limit the public input on any item, based on the number of people requesting to speak and the business of the Board. Please step up to the podium when the Chair calls your name and begin speaking immediately. Pull the microphone to your mouth so that the Board, audience, and audio recording system hear you clearly. Once you start speaking, the "green" podium light will light. The "yellow" light will come on when you have one (1) minute remaining. When you have 30 seconds remaining, the "yellow" light will begin flash, indicating you must quickly wrap up your comments. Your time is up when the "red" light flashes. The Chair adheres to a strict three (3) minutes per speaker. ***Note: If you intend to give your time to a "Group/Organized Presentation", please state so clearly at the very bottom of the reverse side of this form.***

Group/Organized Presentations:

Group/organized presentations with more than one (1) speaker will be limited to nine (9) minutes at the Chair's discretion. The organizer of the presentation will automatically receive the first three (3) minutes, with the remaining six (6) minutes relinquished by other speakers, as requested by them on a completed "Request to Speak" form, and clearly indicated at the front bottom of the form.

Addressing the Board & Acknowledgement by Chair:

The Chair will determine what order the speakers will address the Board and will call on all speakers in pairs. The first speaker should immediately step to the podium and begin addressing the Board. The second speaker should take up a position in one of the chamber aisles to quickly step up to the podium after the preceding speaker. This is to afford an efficient and timely Board meeting, giving all attendees the opportunity to make their case. Speakers are prohibited from making personal attacks, and/or using coarse, crude, profane or vulgar language while speaking to the Board members, staff, the public and/or meeting participants. Such behavior, at the discretion of the Board Chair may result in removal from the Board Chambers by Sheriff Deputies.

Flores, Kate

From: Roy Bleckert <sprintcar166@gmail.com>
Sent: Monday, August 25, 2025 10:22 PM
To: Supervisor Medina - 1st District; Office of 2nd District Supervisor; District3; District 4 Supervisor V. Manuel Perez; District 5; Van Wagenen, Jeffrey; Benoit, Ben J; mtran@rivco.org; Clerk of the Board; Bianco, Chad; michaelhestrin@rivcoda.org; Sharp, Donald
Subject: AUDITS Agenda Items 2.10-20

CAUTION: This email originated externally from the **Riverside County** email system. **DO NOT** click links or open attachments unless you recognize the sender and know the content is safe.

My first observation is there seems to be a badge/access problem across multiple departments!

The non compliance of HWS in the Homeless area of compliance & documentation gaps in the 20 percentile raises BIG RED FLAGS!

These are a few of Many

- Thirteen of 57 (23%) program participant files did not have adequate supporting documentation to validate eligibility for the program.
- Fifteen of 57 (26%) program participant files and services provided were not reviewed and approved by designated individuals to ensure adequate segregation of duties.
- Fifteen of 57 (26%) program participant files and services provided did not have adequate oversight of the eligibility determination and benefits processing.

DPSS appears to be a complete dumpster fire!

Registrar of Voters not having a comprehensive plan & chain of command in case the election system shuts down is troubling !!!

--

Roy Bleckert..... 1 Rad Bad Dude !!!!! 951 208 9967

Confidentiality Statement: The information contained in this transmission is privileged and confidential. It is intended only for the recipient(s) named above. If you are not the intended recipient, please forward this to the intended recipient immediately. Anyone other than the intended recipient is strictly prohibited from any dissemination, distribution or copying of this transmission. If you have received this in error, please contact the sender immediately and destroy the transmission.