

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



ITEM: 2.7
(ID # 30113)

MEETING DATE:
Tuesday, March 24, 2026

FROM : AUDITOR CONTROLLER

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2026-304: Riverside County Assessor-County Clerk-Recorder, Follow-up Audit, [District: All]; [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2026-304: Riverside County Assessor-County Clerk-Recorder, Follow-up Audit.

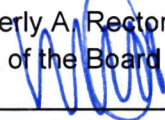
ACTION:Consent


Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 3/17/2026

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Gutierrez, seconded by Supervisor Washington 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: March 24, 2026
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

We completed a follow-up audit of the Riverside County Assessor-County Clerk-Recorder. Our audit was limited to reviewing actions taken as of January 21, 2026, to correct findings noted in our original audit report 2025-014 dated August 26, 2025. The original audit report contained three recommendations, all of which required implementation to help correct the reported findings.

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

For an in depth understanding of the original audit report, please refer to Internal Audit Report 2025-014 included as an attachment to this follow-up audit report or it can also be found at <https://auditorcontroller.org/divisions/internal-audit/reports>.

Impact on Residents and Businesses

Provide an assessment of internal controls over the audited areas.

Additional Fiscal Information

Not applicable.

ATTACHMENTS

A: Riverside County Auditor-Controller - Internal Audit Report 2026-304: Riverside County Assessor-County Clerk-Recorder, Follow-up Audit.



Office of Ben J. Benoit
Riverside County Auditor-Controller

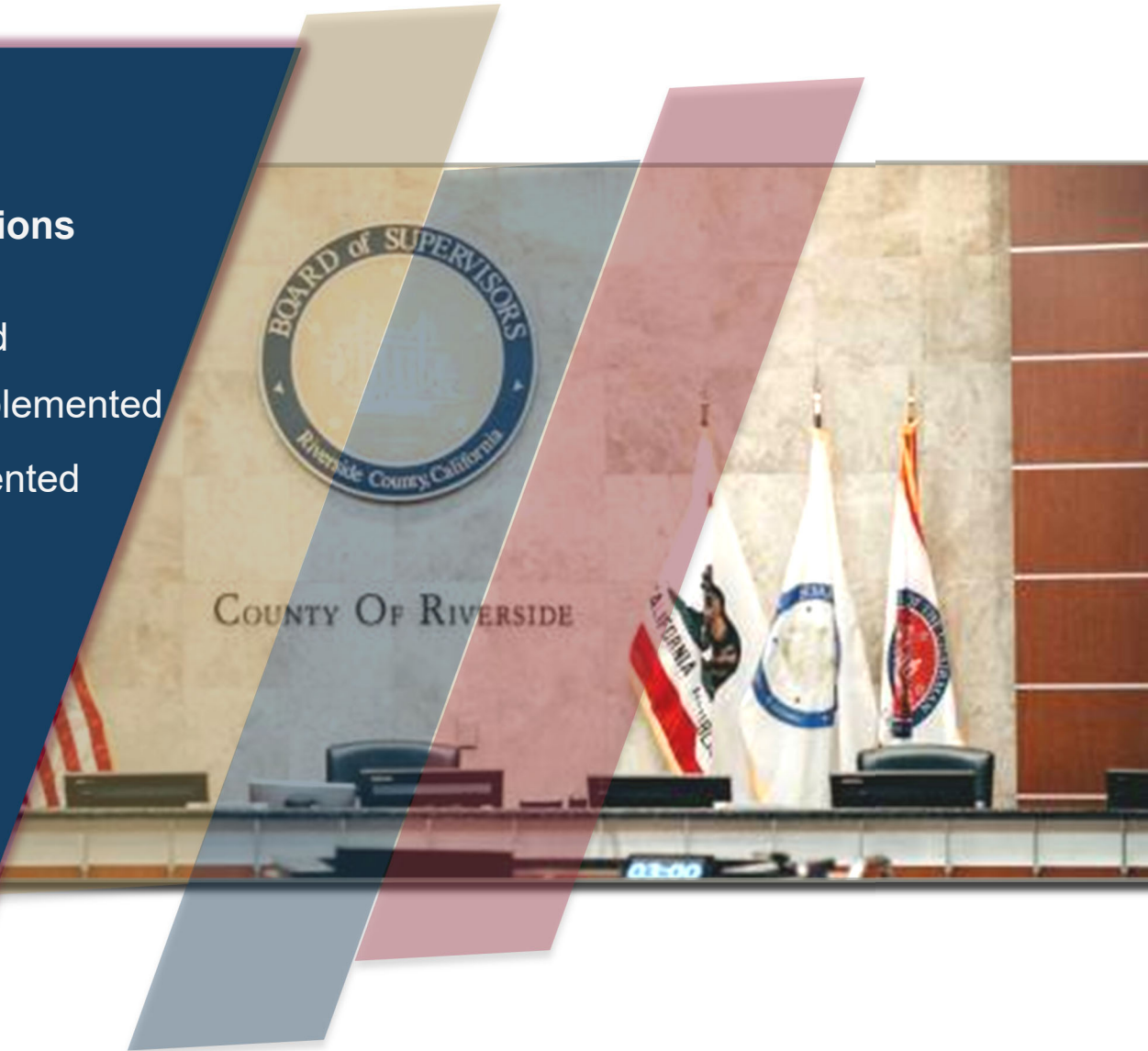
Internal Audit Report

2026-304

Follow-up

3 Recommendations

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



**Riverside County
Assessor-County Clerk-Recorder
Follow-up Audit**

March 24, 2026



COUNTY OF RIVERSIDE
OFFICE OF THE AUDITOR-CONTROLLER

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



March 24, 2026

Peter Aldana
Assessor-County Clerk-Recorder
Riverside County Assessor-County Clerk-Recorder
4080 Lemon Street, 2nd Floor
Riverside, CA 92501

Subject: **Internal Audit Report 2026-304: Riverside County Assessor-County Clerk-Recorder, Follow-up Audit**

Dear Mr. Aldana:

We completed the follow-up audit of Assessor-County Clerk-Recorder. Our audit was limited to reviewing actions taken as of January 21, 2026, to help correct the findings noted in our original audit report 2025-014 dated August 26, 2025.

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



Internal Audit Report 2026-304: Riverside County Assessor-County Clerk-Recorder, Follow-up Audit

A 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 2025-014 included as "Attachment A" of this audit report along with your department status letter as "Attachment B." You can also find the original audit report at <https://auditorcontroller.org/divisions/internal-audit/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
Juan Perez, Chief Operating Officer
Don Kent, Chief Finance Officer
Grand Jury



Internal Audit Report 2026-304: Riverside County Assessor-County Clerk-Recorder, Follow-up Audit

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Internal Audit Report 2026-304: Riverside County Assessor-County Clerk-Recorder, Follow-up Audit

Badge Access Controls

Finding 1: Badge Access System Limitations

“Assessor-County Clerk-Recorder’s Policy 1114, Identification Badge Policy, states, ‘ACR-HR & Facilities/Safety Team administer the badge issuance process, maintain records, and ensure access levels are appropriate.’ Additionally, County of Riverside Information Security Standard Revision 2.0, Section 4.3.3, Content of Audit Records, states, ‘IT Administrators shall ensure that the system generates audit records containing information that establishes what type of event occurred, when the event occurred, where the event occurred, the source of the event, the outcome of the event, and the identity of any individuals or subjects associated with the event.’

Following a recent system update, the department was unable to retrieve historical badge data from one of their badge access systems – including issuance and deactivation dates, dates badges were reported lost or stolen, and whether replacements were issued – as the update resulted in the loss of data for numerous accounts. A process is not in place to independently document or back up badge access information outside of the system, and its reliance on the system without ensuring data backup contributed to the loss of critical badge records. Maintaining independent documentation of historical badge data offers several benefits that strengthen both security and operational effectiveness. By maintaining separate records of badge issuance and deactivation, the department can more effectively manage access and ensure that individuals who are no longer authorized to enter county facilities are promptly restricted. This reduces the risk of unauthorized access and helps safeguard county resources. Furthermore, independent records enhance accountability by supporting investigations into lost or stolen badges and enabling the department to quickly determine who had access to specific facilities at given times.”

Recommendation 1

“Develop and implement a process to regularly document and back up all badge activity data outside of the badge access system to prevent data loss and support operational continuity.”

Current Status 1: Implemented

Finding 2: Badge Access Tracking

“Assessor-County Clerk-Recorder’s Policy 1114, Identification Badge Policy, states, ‘ACR-HR & Facilities/Safety Team administer the badge issuance process, maintain records, and ensure access levels are appropriate.’ Additionally, County of Riverside Information Security Standard Revision 2.0, Section 4.13.6, Monitoring Physical Access, states, ‘Facility Administrators shall:



Internal Audit Report 2026-304: Riverside County Assessor-County Clerk-Recorder, Follow-up Audit

monitor physical access to the facility where the system resides to detect and respond to physical security incidents.’

Access to individual badge systems for each employee is not internally tracked. Although two separate badge systems are currently in use, there is no centralized process to document or track employee access across these systems. As a result, department personnel must manually search each system to determine an individual’s access, which increases the risk of unauthorized access and delayed deactivation. Implementing a process to document and track badge system access by employee would allow the department to promptly update or revoke access when roles change or employment ends. This would enhance physical security, reduce the risk of unauthorized access, and better protect personnel, facilities, and sensitive data.”

Recommendation 2

“Develop and implement a process to document and track employee access across all department badge systems.”

Current Status 2: Implemented

Finding 3: Monitoring Badge Activity

“Assessor-County Clerk-Recorder’s Policy 1114, Identification Badge Policy, states, ‘ACR-HR is responsible for conducting all badge access audits. Quarterly, ACR-HR, with assistance from ACR-IT and Facilities/Safety, will review all active badges to ensure only authorized individuals have access... Alerts will be triggered for multiple failed badge access attempts, unusual after-hours access, or other irregular patterns.’ Additionally, Memorandum of Understanding (MOU) 2012 – 20164, County of Riverside Laborers’ International Union of North America Local 777 (LIUNA), Article VIII, Vacation, Section 1.F, and MOU 2024 – 2027 County of Riverside Service Employees International Union, Local 721 (SEIU), Article 9, Vacation, Section 1.E, states, ‘No person shall be permitted to work for compensation for the County during vacation, except with prior approval of the Board of Supervisors and the Department Head.’

We identified one instance in which an employee reported eight or more hours of sick leave on their timesheet, while badge records indicated activity throughout the workday. Additionally, we identified one instance where an employee’s badge activity occurred outside the department’s normal operating hours. An explanation for the discrepancies could not be provided. While a policy exists to review such discrepancies, regular monitoring and review of badge activity for anomalies or suspicious activity is not conducted. Regular monitoring of badge activity enables the department to identify suspicious behavior and respond proactively to potential security threats. Consistent review of access data also strengthens the department’s ability to investigate



Internal Audit Report 2026-304: Riverside County Assessor-County Clerk-Recorder, Follow-up Audit

incidents by offering clearer insight into access patterns and anomalies. In the event of a security issue, this information supports quicker, more effective responses and helps establish accountability by identifying individuals involved.”

Recommendation 3

“Adhere to Assessor-County Clerk-Recorder’s Policy 1114, Identification Badge Policy, by consistently performing and documenting the periodic monitoring and review of badge activity to identify anomalies or suspicious behavior.”

Current Status 3: Implemented



Office of Ben J. Benoit
Riverside County Auditor-Controller

Number of Findings & Recommendations

High Risk

- 1** Finding
• 1 Recommendation

Medium Risk

- 1** Finding
• 1 Recommendation

Low Risk

- 1** Finding
• 1 Recommendation

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

Internal Audit Report

2025-014

Riverside County
Assessor-County Clerk-Recorder 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

Peter Aldana
Assessor-County Clerk-Recorder
Riverside County Assessor-County Clerk-Recorder
4080 Lemon Street, 2nd Floor
Riverside, CA 92501

Subject: **Internal Audit Report 2025-014: Riverside County Assessor-County Clerk-Recorder Audit**

Dear Mr. Aldana:

In accordance with Board of Supervisors Resolution 83-338, we audited the Riverside County Assessor-County Clerk-Recorder to provide management and the Board of Supervisors with an independent assessment of internal controls over badge access controls and business continuity 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 2025-014: Riverside County Assessor-County Clerk-Recorder 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
Don Kent, Chief Finance Officer
Grand Jury



Internal Audit Report 2025-014: Riverside County Assessor-County Clerk-Recorder Audit

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Internal Audit Report 2025-014: Riverside County Assessor-County Clerk-Recorder Audit

Executive Summary

Overview

Riverside County Assessor-County Clerk-Recorder (Assessor-County Clerk-Recorder) is overseen by the elected Assessor-County Clerk-Recorder to fulfill its legally and locally mandated functions of the Assessor, County Clerk, and Recorder. The Assessor division manages all taxable property including agriculture, business personal property, commercial, manufactured homes, and residential in Riverside County. The County Clerk-Recorder division provides a variety of public services and maintains permanent public records on behalf of the County.

The Assessor-County Clerk-Recorder has an adopted budget of \$70.2 million for FY 2024/25 and 388 adopted positions. *County of Riverside, Fiscal Year 2024/25 Adopted Budget Volume 1, 64, 69.*

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 badge access controls and business continuity 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 Scope and Methodology

We conducted the audit from February 13, 2025, through May 22, 2025, for operations from July 1, 2022, through May 19, 2025.

AUDIT HIGHLIGHTS

- Historical badge data needs to be documented and tracked independently of badge access systems.
- The badge systems to which each employee has access needs to be documented and tracked.
- Badge activity needs to be periodically monitored and reviewed for anomalies or suspicious activity.



Internal Audit Report 2025-014: Riverside County Assessor-County Clerk-Recorder Audit

Using a risk-based approach, our scope included the following:

- Badge Access Controls
- Business Continuity Plan

Audit Conclusion

Based on the results of our audit, we determined internal controls over business continuity planning are functioning as designed to help Assessor-County Clerk-Recorder achieve its business process objectives. However, we have identified improvement opportunities for internal controls over badge access controls that can help provide reasonable assurance that the department's objectives relating to this area will be achieved. Specifically, historical badge data needs to be recorded and maintained independently of the badge access systems, the systems to which each employee has badge access need to be documented and tracked, and badge activity needs to be periodically monitored and reviewed for anomalies or suspicious behavior.



Internal Audit Report 2025-014: Riverside County Assessor-County Clerk-Recorder Audit

Badge Access Controls

Background

Badge access controls serve as a fundamental component in establishing and maintaining a secure physical environment within the organization. These 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 an effective internal control system, ensuring that access permissions are configured in adherence to organizational security policies and regulatory standards. By assessing the design and functionality of a badge access system, an organization can identify potential vulnerabilities or inefficiencies and determine enhancements that bolster overall physical security measures.

Objective

To verify the existence and adequacy of internal controls over Assessor-County Clerk-Recorder's badge access controls.

Audit Methodology

To accomplish these objectives, we:

- Conducted interviews with key personnel to gain an understanding of the department's badge access control processes and systems.
- Obtained and reviewed relevant policies and procedures related to badge access management, including Riverside County Information Security Standard Revision 2.0 and Assessor-County Clerk-Recorder's Policy 1114, *Identification Badge Policy*.
- Obtained listings of all badge access systems used by the department.
- Obtained and reviewed listings of active and separated employees, as well as employee time-off records during the audit period.
- Obtained and reviewed reports of active, deactivated, and temporary badges.
- Verified whether badge access for separated employees was disabled within 24 hours and supported by sufficient documentation.



Internal Audit Report 2025-014: Riverside County Assessor-County Clerk-Recorder Audit

- Verified whether badge activity occurred during weekends, holidays, time off, or outside of normal working hours.
- Verified whether any employees had access rights exceeding those of peers in similar roles.
- Verified whether controls over temporary badges were adequate and supported by proper documentation and approvals.
- Verified whether lost or stolen badges were reported and deactivated in a timely manner, and whether issuance of replacements was properly documented.
- Verified whether badge access points were secure, properly maintained, and fully operational.

Finding 1: Badge Access System Limitations

Priority Level: 1¹

Assessor-County Clerk-Recorder's Policy 1114, *Identification Badge Policy*, states, "ACR-HR & Facilities/Safety Team administer the badge issuance process, maintain records, and ensure access levels are appropriate." Additionally, County of Riverside Information Security Standard Revision 2.0, Section 4.3.3, *Content of Audit Records*, states, "IT Administrators shall ensure that the system generates audit records containing information that establishes what type of event occurred, when the event occurred, where the event occurred, the source of the event, the outcome of the event, and the identity of any individuals or subjects associated with the event."

Following a recent system update, the department was unable to retrieve historical badge data from one of their badge access systems – including issuance and deactivation dates, dates badges were reported lost or stolen, and whether replacements were issued – as the update resulted in the loss of data for numerous accounts. A process is not in place to independently document or back up badge access information outside of the system, and its reliance on the system without ensuring data backup contributed to the loss of critical badge records. Maintaining independent documentation of historical badge data offers several benefits that strengthen both security and operational effectiveness. By maintaining separate records of badge issuance and deactivation, the department can more effectively manage access and ensure that individuals who are no longer authorized to enter county facilities are promptly restricted. This reduces the risk of unauthorized access and helps safeguard county resources. Furthermore, independent records enhance accountability by supporting investigations into lost or stolen badges and enabling the department to quickly determine who had access to specific facilities at given times.

¹ Please see Appendix A (page 13) for a description of the finding priority level classifications.



Internal Audit Report 2025-014: Riverside County Assessor-County Clerk-Recorder Audit

Recommendation 1

Develop and implement a process to regularly document and back up all badge activity data outside of the badge access system to prevent data loss and support operational continuity.

Management's Response

“Concur. The department recognizes the importance of maintaining independent records of badge activity to prevent data loss and support operational continuity. The department will implement a process utilizing Winpak and ProWatch systems to generate a monthly report that includes employee name, badge status, activation date, and deactivation date. These reports will be stored in a centralized, access-controlled location to ensure ongoing availability and support continuity in the event of system failure.”

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

Finding 2: Badge Access Tracking

Priority Level: 2²

Assessor-County Clerk-Recorder's Policy 1114, *Identification Badge Policy*, states, “ACR-HR & Facilities/Safety Team administer the badge issuance process, maintain records, and ensure access levels are appropriate.” Additionally, County of Riverside Information Security Standard Revision 2.0, Section 4.13.6, *Monitoring Physical Access*, states, “Facility Administrators shall: monitor physical access to the facility where the system resides to detect and respond to physical security incidents.”

Access to individual badge systems for each employee is not internally tracked. Although two separate badge systems are currently in use, there is no centralized process to document or track employee access across these systems. As a result, department personnel must manually search each system to determine an individual's access, which increases the risk of unauthorized access and delayed deactivation. Implementing a process to document and track badge system access by employee would allow the department to promptly update or revoke access when roles change or employment ends. This would enhance physical security, reduce the risk of unauthorized access, and better protect personnel, facilities, and sensitive data.

Recommendation 2

Develop and implement a process to document and track employee access across all department badge systems.

² Please see Appendix A (page 13) for a description of the finding priority level classifications.



Internal Audit Report 2025-014: Riverside County Assessor-County Clerk-Recorder Audit

Management's Response

“**Concur.** The department will implement a short-term, centralized tracking process that consolidates badge access data from the two currently used systems (Win-Pak and Pro-Watch). This process will include routine extraction and consolidation of access data into a single source for ease of access.

As part of more efficient and reliable long-term solution, the department is assessing transitioning to the Pro-Watch access control system, offers improved data retention and reporting functionality. Should this transition be approved, the backup process may be adjusted accordingly.”

Actual/estimated Date of Corrective Action: Short-term process implementation: October 1, 2025. Long term System Transition: Timeline dependent on procurement and deployment.

Finding 3: Monitoring Badge Activity

Priority Level: 3³

Assessor-County Clerk-Recorder's Policy 1114, *Identification Badge Policy*, states, "ACR-HR is responsible for conducting all badge access audits. Quarterly, ACR-HR, with assistance from ACR-IT and Facilities/Safety, will review all active badges to ensure only authorized individuals have access... Alerts will be triggered for multiple failed badge access attempts, unusual after-hours access, or other irregular patterns." Additionally, Memorandum of Understanding (MOU) 2012 – 2016⁴, County of Riverside Laborers' International Union of North America Local 777 (LIUNA), Article VIII, *Vacation*, Section 1.F, and MOU 2024 – 2027 County of Riverside Service Employees International Union, Local 721 (SEIU), Article 9, *Vacation*, Section 1.E, states, "No person shall be permitted to work for compensation for the County during vacation, except with prior approval of the Board of Supervisors and the Department Head."

We identified one instance in which an employee reported eight or more hours of sick leave on their timesheet, while badge records indicated activity throughout the workday. Additionally, we identified one instance where an employee's badge activity occurred outside the department's normal operating hours. An explanation for the discrepancies could not be provided. While a policy exists to review such discrepancies, regular monitoring and review of badge activity for anomalies or suspicious activity is not conducted. Regular monitoring of badge activity enables the department to identify suspicious behavior and respond proactively to potential security threats. Consistent review of access data also strengthens the department's ability to investigate incidents by offering clearer insight into access patterns and anomalies. In the event of a security

³ Please see Appendix A (page 13) for a description of the finding priority level classifications.

⁴ There is a current tentative agreement that is active from October 2020, through October 19, 2024. However, with the current tentative agreement, the terms relating to vacation remain the same.



Internal Audit Report 2025-014: Riverside County Assessor-County Clerk-Recorder Audit

issue, this information supports quicker, more effective responses and helps establish accountability by identifying individuals involved.

Recommendation 3

Adhere to Assessor-County Clerk-Recorder's Policy 1114, *Identification Badge Policy*, by consistently performing and documenting the periodic monitoring and review of badge activity to identify anomalies or suspicious behavior.

Management's Response

"Concur. The department will strengthen compliance with Policy 1114 by formalizing a bi-weekly badge activity review process. The department will generate and analyze reports from both badge systems each pay period. These reports will include employee name, date, time, and location of access in a sortable format that allows for efficient review.

While management agrees with the recommendation to perform and document badge audits, we also recognize that some after normal work hours badge activity is appropriate and permissible, and such instances will not automatically be treated as suspicious activity.

The department is actively evaluating a transition to the Pro-Watch access control system, which offers enhanced reporting and audit capabilities, including anomaly detection and timestamped activity history. If approved, this system upgrade would allow full implementation of periodic badge activity reviews as required by policy."

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



Internal Audit Report 2025-014: Riverside County Assessor-County Clerk-Recorder Audit

Business Continuity Plan

Background

A business continuity plan is a critical component of an organization's risk management framework, designed to ensure the continued operation of essential functions during and after a disruptive event. Effective business continuity plans help minimize operational downtime, protect assets and information, and maintain the delivery of key services to stakeholders. Given the increasing risks associated with natural disasters, cyberattacks, pandemics, and other unforeseen disruptions, it is essential that organizations develop, maintain, and routinely test comprehensive continuity plans. A well-designed business continuity plan typically includes strategies for emergency response, communication, data backup and recovery, alternate work arrangements, and coordination with external partners. These plans help safeguard public trust, ensure employee safety, and support long-term organizational resilience by enabling organizations to adapt quickly and recover from adverse events with minimal impact on operations.

Objective

To verify the existence and adequacy of internal controls over Assessor-County Clerk-Recorder's business continuity planning.

Audit Methodology

To accomplish these objectives, we:

- Conducted interviews with key personnel to gain an understanding of the department's business continuity plan processes.
- Verified whether there was adequate segregation of duties in place relating to the department's business continuity plan processes.
- Obtained a copy of the department's most current organizational chart.
- Obtained a copy of the department's formal business continuity plan for review and verified whether it was approved by appropriate personnel, includes risk assessments and emergency procedures, identifies critical systems and backup sites, defines roles and responsibilities, and is communicated to relevant stakeholders.
- Verified whether the department has adequate data backup processes.



Internal Audit Report 2025-014: Riverside County Assessor-County Clerk-Recorder Audit

- Verified whether the department provides training to personnel over business continuity plan processes.

Finding: None Noted

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



Internal Audit Report 2025-014: Riverside County Assessor-County Clerk-Recorder 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.



PETER ALDANA
COUNTY OF RIVERSIDE
ASSESSOR-COUNTY CLERK-RECORDER

Assessor
(951) 955-6200

County Clerk-Recorder
(951) 486-7000

Mailing Address
P.O. Box 751
Riverside, CA 92502-0751

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The following are the current status of the reported findings and planned corrective actions contained in Internal Audit Report 2025-014: Riverside County Assessor-County Clerk-Recorder.

Jennifer D'Urso

01/21/26

Authorized Signature

Date

Finding 1: Badge Access System Limitations

“Assessor-County Clerk-Recorder’s Policy 1114, Identification Badge Policy, states, ‘ACR-HR & Facilities/Safety Team administer the badge issuance process, maintain records, and ensure access levels are appropriate.’ Additionally, County of Riverside Information Security Standard Revision 2.0, Section 4.3.3, Content of Audit Records, states, ‘IT Administrators shall ensure that the system generates audit records containing information that establishes what type of event occurred, when the event occurred, where the event occurred, the source of the event, the outcome of the event, and the identity of any individuals or subjects associated with the event.’

Following a recent system update, the department was unable to retrieve historical badge data from one of their badge access systems – including issuance and deactivation dates, dates badges were reported lost or stolen, and whether replacements were issued – as the update resulted in the loss of data for numerous accounts. A process is not in place to independently document or back up badge access information outside of the system, and its reliance on the system without ensuring data backup contributes to the loss of critical badge records. Maintaining independent documentation of historical badge data offers several benefits that strengthen both security and operational effectiveness. By maintaining separate records of badge issuance and deactivation, the department can more effectively manage access and ensure that individuals who are no longer authorized to enter county facilities are promptly restricted. This reduces the risk of unauthorized access and helps safeguard county resources. Furthermore, independent records enhance accountability by supporting investigations into lost or stolen badges and enabling the department to quickly determine who had access to specific facilities at given times.

Current Status

Reported Finding Corrected? Yes No



PETER ALDANA
COUNTY OF RIVERSIDE
ASSESSOR-COUNTY CLERK-RECORDER

Assessor
(951) 955-6200

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(951) 486-7000

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www.rivcoacr.org
www.riversidetaxinfo.com

Recommendation 1

“Develop and implement a process to regularly document and back up all badge activity data outside of the badge access system to prevent data loss and support operational continuity.”

Management Reply

“**Concur.** The department recognizes the importance of maintaining independent records of badge activity to prevent data loss and support operational continuity. The department will implement a process utilizing Winpak and ProWatch systems to generate a monthly report that includes employee name, badge status, activation date, and deactivation date. These reports will be stored in a centralized, access-controlled location to ensure ongoing availability and support continuity in the event of system failure.”

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

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).

As of 08/30/2025, the department now generates and retains monthly badge activity reports outside of the access control systems. These reports include employee name, badge status, activation date, and deactivation date and are stored in a centralized, access-controlled location to preserve historical badge data and support continuity.

Finding 2: Badge Access Tracking

“Assessor-County Clerk-Recorder’s Policy 1114, Identification Badge Policy, states, ‘ACR-HR & Facilities/Safety Team administer the badge issuance process, maintain records, and ensure access levels are appropriate.’ Additionally, County of Riverside Information Security Standard Revision 2.0, Section 4.13.6, Monitoring Physical Access, states, ‘Facility Administrators shall: monitor physical access to the facility where the system resides to detect and respond to physical security incidents.’

Access to individual badge systems for each employee is not internally tracked. Although two separate badge systems are currently in use, there is no centralized process to document or track employee access across these systems. As a result, department personnel must manually search each system to determine an individual’s access, which increases the risk of unauthorized access and delayed deactivation. Implementing a process to document and track badge system access by employee would allow the department to promptly update or revoke



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access when roles change or employment ends. This would enhance physical security, reduce the risk of unauthorized access, and better protect personnel, facilities, and sensitive data.”

Current Status

Reported Finding Corrected? Yes No

Recommendation 2

“Develop and implement a process to document and track employee access across all department badge systems.”

Management Reply

“Concur. The department will implement a short-term, centralized tracking process that consolidates badge access data from the two currently used systems (Win-Pak and Pro-Watch). This process will include routine extraction and consolidation of access data into a single source for ease of access.

As part of more efficient and reliable long-term solution, the department is assessing transitioning to the Pro-Watch access control system, offers improved data retention and reporting functionality. Should this transition be approved, the backup process may be adjusted accordingly.”

Actual/Estimated Date of Corrective Action: October 1, 2025

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).

As of 10/01/2025, a Power BI dashboard was developed to integrate badge access data from both Win-Pak and Pro-Watch. The dashboard provides employee-level visibility into card status, access levels, departments, and locations and is refreshed regularly for review. This solution enables the department to document and track employee access across all badge systems, addressing the audit finding. As part of the long-term solution, all ACR facilities except for the Gateway location have transitioned from the Win-Pak access control system to Pro-Watch, with the Gateway building expected to transition within the next few months.



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Finding 3: Monitoring Badge Activity

“Assessor-County Clerk-Recorder’s Policy 1114, Identification Badge Policy, states, ‘ACR-HR is responsible for conducting all badge access audits. Quarterly, ACR-HR, with assistance from ACR-IT and Facilities/Safety, will review all active badges to ensure only authorized individuals have access... Alerts will be triggered for multiple failed badge access attempts, unusual after-hours access, or other irregular patterns.’ Additionally, Memorandum of Understanding (MOU) 2012 – 20164, County of Riverside Laborers’ International Union of North America Local 777 (LIUNA), Article VIII, Vacation, Section 1.F, and MOU 2024 – 2027 County of Riverside Service Employees International Union, Local 721 (SEIU), Article 9, Vacation, Section 1.E, states, ‘No person shall be permitted to work for compensation for the County during vacation, except with prior approval of the Board of Supervisors and the Department Head.’”

We identified one instance in which an employee reported eight or more hours of sick leave on their timesheet, while badge records indicated activity throughout the workday. Additionally, we identified one instance where an employee’s badge activity occurred outside the department’s normal operating hours. An explanation for the discrepancies could not be provided. While a policy exists to review such discrepancies, regular monitoring and review of badge activity for anomalies or suspicious activity is not conducted. Regular monitoring of badge activity enables the department to identify suspicious behavior and respond proactively to potential security threats. Consistent review of access data also strengthens the department’s ability to investigate incidents by offering clearer insight into access patterns and anomalies. In the event of a security issue, this information supports quicker, more effective responses and helps establish accountability by identifying individuals involved.”

Current Status

Reported Finding Corrected? Yes No

Recommendation 3

“Adhere to Assessor-County Clerk-Recorder’s Policy 1114, Identification Badge Policy, by consistently performing and documenting the periodic monitoring and review of badge activity to identify anomalies or suspicious behavior.”

Management Reply

“Concur. The department will strengthen compliance with Policy 1114 by formalizing a bi-weekly badge activity review process. The department will generate and analyze reports from both badge



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systems each pay period. These reports will include employee name, date, time, and location of access in a sortable format that allows for efficient review.

While management agrees with the recommendation to perform and document badge audits, we also recognize that some after normal work hours badge activity is appropriate and permissible, and such instances will not automatically be treated as suspicious activity.

The department is actively evaluating a transition to the Pro-Watch access control system, which offers enhanced reporting and audit capabilities, including anomaly detection and timestamped activity history. If approved, this system upgrade would allow full implementation of periodic badge activity reviews as required by policy.”

Actual/Estimated Date of Corrective Action: November 1, 2025

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).

As of November 1, 2025, the department has the capability to generate bi-weekly badge activity reports from both Win-Pak and Pro-Watch that include employee name, date, time, and location of access. Badge access data is backed up and can be retrieved to support reviews or investigations as needed. By January 30, 2026, the department will be running these reports biweekly for both badge systems.

The department has transitioned all facilities from the Win-Pak access control system to Pro-Watch, except for the Gateway building, which is scheduled to transition within the next few months. Pro-Watch offers enhanced, on-demand reporting capabilities and fully supports the periodic badge activity reviews required by policy.