



COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

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July 21, 2021

Mr. Todd Leopold, County Executive Officer
Placer County Executive Office
175 Fulweiler Avenue
Auburn, CA 95603

Re: Countywide Confidential Documents Review

Dear Mr. Leopold:

The Internal Audit Division of the Auditor-Controller's Office performed a Countywide Confidential Documents Review. Specifically, we reviewed the confidential documents maintained by the County Executive Office (Office) during the period from July 1, 2019 through June 30, 2020.

Confidential documents are those that contain "personal information" as deemed by the California Civil Code Section 1798. Pursuant to Section 1798.3, the term "personal information" means "any information that is maintained by an agency that identifies or describes an individual, including, but not limited to, his or her name, social security number, physical description, home address, home telephone number, education, financial matters, and medical or employment history. It includes statements made by, or attributed to, the individual."

The purpose of this review was to determine whether adequate internal controls exist to provide reasonable assurance that confidential document is used appropriately, confidential payments are properly authorized, documentation is adequately retained and supports the payment, and sensitive information is not being submitted as attachment to transaction in Workday, in accordance with County policy.

Based on our review, internal controls over confidential documents are operating as designed within the Office, however, we noted areas where internal controls could be strengthened. Accordingly, our observations and recommendations are as follows:

Observation #1: Inconsistent Use of Confidential Handling Code

During our review, we noted the Office did not consistently use the confidential handling code for multiple payments that contained confidential information in the supporting documentation as required per the Placer County Workday Job Aids.

The *Placer County Workday Job Aid for Supplier Invoices*, updated March 6, 2019, states: "Populate Handling Code. (If applicable) ... For supplier invoices that are deemed confidential, ensure to select Confidential or Confidential Pickup."

Recommendation:

We recommend the Office staff review the Workday Job Aid for the use of confidential handling instructions, which should be used for all transactions that are deemed confidential.

Office Response:

Our office is aware of the confidential handling codes and we will continue to make every attempt to utilize the codes where necessary. We have reminded staff to be consistent in their use and the approvers check for utilization before approving documents.

For the following observation and recommendation, we did not obtain the Office response because the Office implemented our recommendation for the observation during the review.

Observation #2: OnBase User Access Was Not Removed for a Transferred Employee

The access to the Office's confidential records in the OnBase system (online storage for confidential documents) is provided using specific active directory security groups. During our review, we noted one instance in which the Office did not ensure that user access to OnBase from the applicable active directory security groups was properly removed upon an employee transfer as of September 2019.

Recommendation:

We recommend the Office ensure that user access to OnBase is removed immediately upon an employee's termination/transfer. After the user access is removed from active directory, the Office should work with County IT to confirm the process is complete by verifying the changes against the OnBase security report.

During the review, the Office submitted a request and subsequently removed user access from the employee that transferred to another County department. Additionally, the Office updated their employee exit checklist to ensure OnBase user access is removed upon an employee's termination/transfer.

The Office's response to our recommendation identified by our review is included above. We did not audit the responses and, accordingly, we do not express an opinion on them.

We appreciate the Office staff's courtesy and cooperation throughout the course of this review.

Respectfully,



Nicole C. Howard, CPA
Assistant-Auditor Controller

cc: Jane Christenson, Assistant County Executive Officer, County Executive Office
Gina Myren, Administrative and Fiscal Operations Manager, County Executive Office
Vicki Patterson, Senior Accountant, County Executive Office
Placer County Audit Committee