

SAN BERNARDINO COUNTY  
AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR  
INTERNAL AUDITS DIVISION

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CLERK OF THE BOARD:  
INFORMATION SECURITY FOLLOW-UP AUDIT

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## *Mission Statement*

*This office is committed to serving our customers by processing, safeguarding, and providing information regarding the finances and public records of the County. We perform these functions with integrity, independent judgment, and outstanding service. We are accurate, timely, courteous, innovative, and efficient because of our well-trained and accountable staff.*

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## **Audit Team**

**Denise Mejico, CFE**  
Chief Deputy Auditor

**Menaka Burkitt, CFE**  
Internal Audits Manager

**Steven Ems, CIA**  
Supervising Internal Auditor III

**Rayhan Rahman**  
Internal Auditor III



**Clerk of the Board:**

**Clerk of the Board Information Security Follow-up Audit**

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# San Bernardino County



## Auditor–Controller/Treasurer/Tax Collector

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*Assistant Auditor–Controller/Treasurer/Tax Collector*

November 2, 2023

Lynna Monell, Clerk of the Board  
Clerk of the Board of Supervisors  
385 North Arrowhead Avenue, 2<sup>nd</sup> Floor  
San Bernardino, CA 92415-0130

RE: Clerk of the Board Information Security Follow-up Audit

We have completed a follow-up audit of the Clerk of the Board’s Information Security for the period of July 1, 2022, through March 31, 2023. The objective of the audit was to determine if the recommendations for the findings in the Clerk of the Board Information Security Audit report dated June 2, 2022, have been implemented. We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing established by the Institute of Internal Auditors.

We have provided a status of the audit findings identified in the original audit report issued on June 2, 2022. The Department has implemented all the recommendations from the original audit report.

We sent a draft report to the Department on August 29, 2023.

We would like to express our appreciation to the personnel at the Department who assisted and cooperated with us during this engagement.

Respectfully submitted,

Ensen Mason CPA, CFA  
Auditor-Controller/Treasurer/Tax Collector  
San Bernardino County

By 

Denise Mejico, CFE  
Chief Deputy Auditor

Distribution of Audit Report:

Col. Paul Cook (Ret.), Vice Chairman, 1st District Supervisor  
Jesse Armendarez, 2nd District Supervisor  
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Curt Hagman, 4th District Supervisor  
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Luther Snoke, Chief Executive Officer  
Grand Jury  
San Bernardino County Audit Committee

Date Report Distributed: November 2, 2023

EM:DLM:RR:jm

### **Scope and Objective**

Our audit examined the Department's procedures over information security as of the date of fieldwork, April 18, 2023.

The objective of this follow-up audit was to determine whether the Department implemented the recommendations contained in the prior audit report, *Clerk of the Board Information Security Audit*, issued on June 2, 2022.

### **Methodology**

In achieving the audit objective, the following audit procedures were performed, including but not limited to:

- Interview of Department staff
- Walk-through of activity
- Review of the Department's policies and procedures
- Review of pertinent documents

**Prior Finding 1: There were staff members who did not receive an annual PII update training.**

The Department policy states management staff is responsible for training new staff and annually training all staff on the internal policy and associated procedures to ensure the protection of PII. The Department holds an annual PII update training during the staff meeting in February each year. Staff in attendance are recorded on the sign-in sheet. Staff hired after February will receive the PII training and sign an acknowledgment form upon completion.

There were three staff members absent during the annual PII update training at the staff meeting held in February 2021 and there was no other documentation to support that the three staff received their annual training to ensure the protection of PII.

Without proper training on the current Department policies and procedures, the potential risk of loss or fraudulent use of PII increases.

**Recommendation:**

We recommended management follow up with staff members absent from the annual PII update training to ensure Department policies and procedures are reviewed. Upon completing their annual training requirement, the staff should sign an acknowledgment of receipt of training.

**Current Status:** Implemented

Management follows up with absent staff from the annual PII training to ensure they receive their annual training and requires them to sign an acknowledgment of receipt of the training form.



**Prior Finding 2: The shred container for disposal of sensitive PII documents was not properly locked.**

The Department policy requires PII documents ready for disposal to be shredded on-site or placed in a locked shred container. Under no circumstances may PII be placed in the regular unsecured shred containers.

A shred container for sensitive PII document disposal was missing the locking components in the lid.

The Department maintains two shred containers from a third-party information security company located within the office. Typically, the containers will contain a lock on the lid to prevent unwanted access. When the containers used for PII document disposal are not properly locked, there is an increased risk of loss or fraudulent use of PII.

**Recommendation:**

We recommended management contact the third-party provider of the shred containers and obtain a replacement container with a lock. We also recommended management update the Department's policy to include procedures for staff to alert management if an unlocked shred container is observed.

**Current Status:** Implemented

The Department ensures that containers used to dispose of PII documents are properly locked. Management has replaced the prior container with a locked container and has instructed all staff to only use the locked containers for confidential documents. Additionally, the Department's policy has been updated to include procedures for staff to alert management if an unlocked shred container is observed.