

OFFICE OF AUDITS & ADVISORY SERVICES



REVENUE AND RECOVERY COLLECTIONS AUDIT

FINAL REPORT

Chief of Audits: [Juan R. Perez](#)
Senior Auditor: [Tatiana Foster, CPA, CFE](#)

Report No. A11-004

August • 2014

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County of San Diego

TRACY M. SANDOVAL
DEPUTY CHIEF ADMINISTRATIVE OFFICER/
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JUAN R. PEREZ
CHIEF OF AUDITS

August 8, 2014

TO: Tracy L. Drager, Assistant Auditor and Controller
Auditor and Controller

FROM: Juan R. Perez
Chief of Audits

FINAL REPORT: REVENUE AND RECOVERY COLLECTIONS AUDIT

Enclosed is our report on the Revenue and Recovery Collections Audit. We have reviewed your response to our recommendations and have attached them to the audit report.

The actions taken and/or planned, in general, are responsive to the recommendations in the report. As required under Board Policy B-44, we respectfully request that you provide quarterly status reports on the implementation progress of the recommendations. The Office of Audits & Advisory Services will contact you or your designee near the end of each quarter to request your response.

Also attached is an example of the quarterly report that is required until all actions have been implemented. To obtain an electronic copy of this template, please contact Tatiana Foster at (858) 495-5667.

If you have any questions, please contact me at (858) 495-5661.

JUAN R. PEREZ
Chief of Audits

AUD:TF:aps

Enclosure

c: Tracy M. Sandoval, DCAO/Auditor and Controller
Brian M. Hagerty, Group Finance Director, Finance & General Government Group
Sean S. Sander, Director, Office of Revenue and Recovery

INTRODUCTION

Audit Objective The Office of Audits & Advisory Services (OAAS) completed an audit of collection activities at the Office of Revenue and Recovery. The objective of the audit was to verify that collections and revenue are optimized in accordance with applicable laws, regulations, and County policies.

Background The Office of Revenue and Recovery (ORR) is the designated collection agency for the County of San Diego. As a division of the Auditor and Controller Department, ORR is responsible for the management, collections, and accounting of receivables owed to the County departments for a variety of programs and services, excluding child support and property taxes. Also, on behalf of the Chief Probation Officer, ORR collects and distributes fines, fees, and penalties imposed by the courts to victims, County funds, and the State and Federal governments.

ORR has four business divisions: Administration, Collections, Enforcement, and Fiscal, which are staffed by approximately 90 full time employees. ORR uses the Revenue Plus Collector System (RPCS) to track accounts assigned to ORR, generate debtor statements and victim restitution warrants, and to provide reporting for management and source data for distribution processes.

Of the total \$381.2M in accounts receivable assigned to ORR for management activity, \$207.7M were available¹ for billing and collection as of June 30, 2012. During FY 2011-12, ORR collected \$17.4M with a recovery rate of 23%.² ORR manages approximately 440,000 accounts which are attributable to approximately 100,000 debtors.

The majority of California laws relating to collection and distribution of accounts receivable are part of the Government Code (GC), Penal Code (PC), Health and Safety Code (HSC), and Welfare and Institutions Code (WIC). To comply with these legal requirements, ORR employs a variety of collection methods and tools which include, but are not limited to account statements, collection calls, delinquent letters, wage garnishments, imposition of liens, skip tracing,³ and Small Claims Court filings. In addition, ORR submits qualified delinquent accounts to the Franchise Tax Board (FTB) through the Interagency Intercept Collection (IIC) and the Court-Ordered Debt Collection (COD) programs, and to the California Department of Social Services (CDSS) through the Internal Revenue Service (IRS) Intercept program. FTB IIC intercepts state tax refunds or lottery winnings due to a debtor. FTB COD issues a levy against a debtor's bank account, wages or other miscellaneous source of income. IRS intercepts federal tax refunds.

¹ The term available accounts receivable is used when amounts referred to ORR include an established payment plan. Only the amount due or past due in accordance with the plan is considered as available accounts receivable.

² The recovery rate is the annual collections divided by the annual referrals.

³ Skip tracing is a process to locate the debtor.

ORR charges certain client departments and debtors various fees, as shown in Table 1, to recover some of the costs related to the collection of accounts receivable.

Table 1. ORR Cost Recovery Methodologies

Description	Authority	Amount	Recipient	Payee
Service Fee	MOU Agreement	30%-35% of the amount collected or a flat \$100,000 annually	ORR	Non-general fund departments
Overhead Cost	County A87 Plan	Prorated % of ORR overhead costs	ORR	Non-general and general fund departments
Admin Fee	PC and WIC	Varies based on the type of the court-ordered fine	ORR	Debtor
FTB COD Fee	FTB COD Agreement	15% of the amount collected	FTB	Departments without MOU Agreements ⁴
FTB IIC Fee	FTB IIC Agreement	For calendar year 2012, \$2.50 per successful offset	FTB	ORR
IRS Fee	IRS Agreement	65% of the amount collected	IRS	HHS

Audit Scope & Limitations

The scope of the audit focused on accounts receivable set up, collection, implementation of new legislation, and fees charged. OAAS evaluated data from FY 2010-11 to FY 2011-12.

This audit was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing prescribed by the Institute of Internal Auditors as required by California Government Code, §1236.

Methodology

OAAS performed the audit using the following methods:

- Reviewed applicable laws, regulations, and ORR policies.
- Interviewed key personnel on policies, procedures, and processes relevant to the areas being reviewed.
- Assessed the risks to achieving ORR's key objectives independently and in coordination with ORR management.
- Conducted specific audit procedures (e.g., interviews, document inspection, recalculation, and data analytics) on the following processes:
 - Implementation of new laws and regulations.
 - Fees charged to County departments and debtors.
 - Fees paid to the collection programs.
 - Account opening, including the fine calculator.

⁴ At the time of the audit, the majority of the departments without MOU agreements were general fund departments.

- Collection.
- Penalty assessment distribution, including distribution templates.
- RPCS user access rights.

AUDIT RESULTS

Summary

Within the scope of the audit, improvement opportunities were identified to optimize ORR's collections and revenue in accordance with applicable laws, regulations, and County policies. The following findings and related recommendations describe opportunities to further strengthen current controls and effectiveness:

Finding I:

Court-Ordered Debt Accounting Procedures Need Improvement

Administration of the court-ordered accounts is the most complex process within ORR. This manual account opening process is affected by continued legislative changes. Court-ordered accounts are set up in RPCS based on handwritten court orders, which are sometimes not fully distinguishable and subject to the judicial authority of the court. Collected fines, fees, and penalties are distributed to various external entities and County funds based on allocation percentages established by legislation. To ensure compliance with applicable regulations, ORR uses facility codes within RPCS, account opening fine calculators, and distribution templates.

Audit work identified the following three areas related to the court-ordered debt accounting procedures that need improvement:

- **Implementation of New Legislation**

OAAS identified 4 recent legislative changes that required modifications to the account opening procedures which were not timely implemented, as detailed below:

- **Assembly Bill X8 3.** ORR updated required facility code and distribution templates 21 months after GC § 76104.7 was amended by Assembly Bill X8 3 (ABX8 3).⁵ As a result, approximately \$45,221 of DNA Additional Penalty Assessments that should have been distributed to the State DNA fund was incorrectly distributed to other State and County funds.
- **Senate Bill 676.** Prior to this audit, ORR was unaware of the change in Senate Bill 676 (SB 676)⁶ and the Board Resolution that altered the administrative fees assessed to debtors per PC § 1203.1b(h), PC § 1203.1(l), and PC § 1205(d).

⁵ Effective June 10, 2010, ABX8 3 increased the DNA Additional Penalty Assessment amount from \$1 to \$3 for every \$10 or part of \$10 upon every fine, penalty, and forfeiture imposed by the courts for all criminal offenses.

⁶ Effective October 14, 2010, the Board approved optional changes in fees enacted by SB 676. As a result, a fee to cover administrative costs for the processing of payments made in installments to the Probation Department increased from \$50 to \$75, a fee to cover the administrative cost of collection for restitution orders increased from 10% to 15%, and a fee to cover the administrative costs for the collection of court-ordered fines was decreased from \$35 to \$30.

Consequently, during the period under audit, debtors subject to the fee established by PC § 1203.1b(h) and PC § 1203.1(i) were undercharged. Based on the collection rate, debtors could underpay an estimated \$14,383 and \$72,899, respectively. Additionally, ORR overcharged debtors subject to the administrative cost established by PC § 1205(d). Based on the collection rate, ORR could collect \$6,078 in overpayments. During the audit reporting phase, ORR was in the process of adjusting all overcharged accounts and refunding the affected debtors an estimated \$1,031 in collected overpayments.

In addition to the items identified above, OAAS observed that ORR uses outdated distribution templates and account opening fine calculator. Three ORR accounting employees confirmed that currently used fine calculator and distribution templates that should reflect changes in legislation have not been updated since January 2009. As a result, collected fines, fees, and penalties may not be distributed in accordance with current legislation.

- **Opening of Court-Ordered Accounts**

OAAS sampled eight accounts, five of which were court-ordered accounts. The Lab Analysis and Drug Program Fees for one court-ordered account were incorrectly recorded in RPCS during the account opening process. Because the same account opening procedures are applied to all court-ordered accounts, the noted issue applies to all accounts that include Lab Analysis and Drug Program Fees.

More specifically, the fine calculator, used to set up Lab Analysis and Drug Program Fees in RPCS, separated each fee into the base fine and penalty assessment instead of the base fine, penalty assessment, and state surcharge.⁷ As a result, upon collection, these fees are incorrectly distributed to State and County funds. For a 24-month period reviewed, the State Surcharge Fund should have received approximately \$5,486 that was distributed to other State and County funds.

- **Availability of Supporting Documentation**

ORR did not have documentation readily available to support penalty assessment charges and distribution percentages established within RPCS, or to demonstrate that it performs an assessment of existing procedures on a regular basis.

ORR could not provide Board Resolutions and clarify several PC and GC sections. This understanding is required to determine whether the total penalty assessment amount imposed by court orders is accurately set up and collections are accurately distributed. Thus, the total penalty assessment amount may be

⁷ According to HSC § 11372.5 and § 11372.7, collected Lab Analysis and Drug Program Fees are subject to the State and local penalty assessments, and state surcharge.

incorrectly set up and distributed to the various State and County funds.

OAAS identified the following factors that limit ORR's ability to track and implement changes in legislation and reduce account opening and distribution errors:

- Interviewed personnel were not aware of written policies and procedures related to account opening and distribution processes.
- ORR does not have an effective process established to check regularly for relevant changes in legislation.
- Account opening and distribution procedures, including the account opening fine calculator and distribution templates are not periodically reviewed to ensure alignment with applicable laws and regulations. Additionally, ORR does not retain documentation needed to perform such review.
- Inadequate resources are assigned to monitor legislative changes.

Recommendation:

To improve court-ordered debt accounting procedures, ORR should:

1. Ensure that the specific issues noted above have been corrected.
2. Develop and implement a comprehensive set of accounting policies and procedures for account opening and distribution processes that includes the following:
 - a. Establish a process for identifying and responding to changes in legislation in a timely manner in coordination with appropriate departments.
 - b. Establish a process to periodically review and update the account opening fine calculator and distribution templates to ensure they are set up in accordance with current legislation.
 - c. Maintain all documentation, including Board Resolutions, supporting documentation for fee and penalty assessment charges, and their distributions.
3. Develop and implement a training plan to properly communicate new policy and related procedures changes to staff.

Finding II:

FTB COD Commission Fees are Not Correctly Assessed

ORR is required to pay FTB COD commission fees on payments received by ORR and applied to the accounts that were referred to FTB COD for collection, except for certain conditions outlined in the FTB Agreement (Agreement).

ORR uses the “recall statement” to select from RPCS data required to assess the FTB COD fee. The “recall statement” was set up incorrectly. As a result, it erroneously pulled data that should not have been selected, as outlined below:

- Payments collected over one year after the case has been returned by FTB COD due to the inability to locate the debtor. According to the Agreement, FTB COD may receive fees for the amount collected up to one year after the case has been returned by FTB COD.
- Payments collected after FTB COD has rejected unqualified cases from the collection program.
- The total amount received instead of the delinquent amount referred to FTB COD, causing fees to be assessed on an amount which is in some cases greater than the amount referred to FTB COD for collection.

As a result, of the \$1,017 FTB COD fees tested, ORR overpaid to FTB COD and under distributed to its clients \$553, which is approximately 54% of the total tested fees. The average commission fees paid to FTB COD on the accounts referred to FTB COD and collected by ORR varies from \$10,000 to \$15,000 per month. This could result in \$60,000 to \$90,000 of overpayments to FTB COD annually.

Recommendation:

To ensure accurate fees are paid to FTB COD, ORR should:

1. Review and update the “recall statement” to ensure FTB COD commission fees are assessed as required by the Agreement.
2. Work with FTB COD to determine whether ORR can receive a credit or refund for the overpayments made to FTB COD as far back as possible.

Finding III:

Inconsistent Fee Withholding Practices

Upon transferring collected funds to County departments, ORR withholds certain fees from departments’ collections.

OAAS found that ORR does not have clear guidance to ensure consistency when determining fees charged to departments.

OAAS noted the following:

- **Inconsistent Fee Rates to Non-General Fund Departments.** OAAS tested four service fees that were withheld from non-general fund departments’ collections. OAAS found that the amounts withheld were based on three different fee rates. In addition, ORR did not have written MOU agreements with departments to support the service fee charges.

- **Double Charges.** Out of eight County departments tested, ORR charged four departments FTB COD fee in addition to the service fee. This is inconsistent with ORR's practice to waive the FTB COD fee when department pays the service fee.

Recommendation: To ensure consistency in the fee withholding process, ORR should:

1. Develop and implement policies and procedures related to the fee withholding process, including the following:
 - a. Establish a process to review and update support for all fees charged to departments on an annual basis.
 - b. Establish a process to periodically review distribution templates to ensure fees are withheld in accordance with current MOU agreements and ORR policies.
2. Develop and implement a training plan to properly communicate new policy and related procedures changes to staff.
3. Review past withholdings of fees from the departments' collections to determine whether client departments should receive a credit for double charges, and make adjustments as necessary.
4. Perform analysis of the collection costs to determine whether ORR charges adequate fees for its services.

Finding IV: Improper RPCS User Access Rights

User access rights in RPCS are customized on an individual basis. OAAS noted that most individuals had the appropriate access rights. However, some individuals had access that did not properly segregate incompatible duties, and RPCS had some accounts that should have been removed because employees were no longer employed at ORR or access was no longer required based on their current job assignment. As a result, ORR is more susceptible to misconduct. During the audit, we did not note any misconduct.

The most notable conflicts identified during the audit include:

- One cashier has access to cancel debtor accounts allowing him to reduce a debtor's account to zero.
- Two collection section chiefs have access to the "checks" module allowing them to print, void, and reconcile checks.
- Two County employees have an active account in RPCS who have been transferred to a position that does not require RPCS access.
- Two non-County employees that support RPCS have an active account in RPCS who are no longer employed by the support company.

- Thirteen user accounts are no longer used by ORR (e.g., data entry, test, and view accounts) and should be deleted from RPCS.

ORR has a process to review RPCS accounts for terminated employees, but does not regularly evaluate user's access rights for potential segregation of duties issues.

The County of San Diego Administrative Manual, Item No. 0400-03, Computer Accounts – Management and Use, states that “users shall be given access to County information systems based on least privileges required to perform their job functions and all County information systems access must be promptly terminated at the time that a user ceases to provide services to the County”. To strengthen controls around the application system, it is best practice to remove access for the accounts that are no longer in use at the server and the application level simultaneously.

Recommendation:

To strengthen controls for RPCS user access rights and to ensure compliance with County policy, ORR should:

1. Ensure that the specific issues noted above have been corrected.
2. Develop and implement the user access rights policy, including the following:
 - a. Ensure that specific employee's access rights are evaluated and revised upon transfer to a new role of responsibility.
 - b. Ensure that each employee's assigned access rights are periodically (at least annually) evaluated for potential segregation of duties issues.
 - c. Ensure that user accounts are deleted at the server and RPCS level at the same time.

Office of Audits & Advisory Services

C Compliance R Reliability E Effectiveness A Accountability T Transparency E Efficiency

VALUE

DEPARTMENT'S RESPONSE



County of San Diego

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SEAN S. SANDER
REVENUE AND RECOVERY DIRECTOR

August 6, 2014

RECEIVED

AUG 07 2014

TO: Juan Perez, Chief of Audits
Office of Audits and Advisory Services

OFFICE OF AUDITS &
ADVISORY SERVICES

FROM: Sean S. Sander, Director
Office of Revenue and Recovery

DEPARTMENT RESPONSE TO AUDIT RECOMMENDATIONS: REVENUE AND RECOVERY COLLECTIONS AUDIT

The Office of Revenue and Recovery (ORR) appreciates the time and effort spent by the Office of Audits and Advisory Services (OAAS) reviewing our operations and our compliance with applicable laws, regulations, and County policies and for providing us with recommendations which will further improve our operations and better optimize collections and revenue.

The Office of Revenue and Recovery collects over 17 million dollars annually from over 580,000 debtor accounts. We serve 124 clients with 464 unique areas of collection. ORR has addressed all areas identified in the audit and efforts are already initiated and underway to make the necessary improvements to our processes as indicated in the following responses to your recommendations.

Finding I: Court-Ordered Debt Accounting Procedures Need Improvement

OAAS Recommendation:

- 1) Ensure that the specific issues noted above have been corrected.
- 2) Develop and implement a comprehensive set of accounting policies and procedures for account opening and distribution processes that includes the following:
 - Establish a process for identifying and responding to changes in legislation in a timely manner in coordination with appropriate departments.
 - Establish a process to periodically review and update the account opening fine calculator and distribution templates to ensure they are set up in accordance with current legislation.
 - Maintain all documentation, including Board Resolutions, supporting documentation for fee and penalty assessment charges, and their distributions.

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- 3) Develop and implement a training plan to properly communicate new policy and related procedure changes to staff.

Action Plan: ORR agrees with this audit recommendation.

ORR has, since this audit was initiated, completed the following activities relative to this finding:

- Established a Compliance Unit (within the Fiscal Division) by reassigning two dedicated staff members (under the guidance of their supervisors) to track changes in legislation and to coordinate the documentation, dissemination, and monitoring of policies and procedures as per audit recommendations.
- Identified appropriate classification(s) and the resources necessary to staff and support the Compliance Unit with the required expertise and ability to manage these specialized responsibilities.
- Established a process to track, analyze, communicate, and implement changes in legislation as part of the duties of the Compliance Unit (Above).
- Identified, reviewed, and documented all legislation affecting the Fine Calculator and researched pending changes as of January 1, 2014.
- Compiled all legislation documents applicable to the Court Ordered Debt and Fine Calculator and updated the Fine Calculator and Distribution Tables.
- In conjunction with Subject Matter Experts and the Compliance Unit, Managers and Supervisors educate staff members on new policies and procedures through unit meetings and trainings.

Moving forward, ORR will implement the following activities to further address this finding:

- 1) ORR will, where feasible, leverage potential resources available outside of ORR to assist in performing this important function/activity, including but not limited to fostering existing and/or establishing new partnerships with the Office of Strategic and Intergovernmental Affairs (OSIA), County Counsel, Office of Ethics and Compliance, the California State Controller's Office, San Diego Superior Court, Probation, and the California Revenue Officers Association. ORR will establish a Compliance Committee with representatives from other ORR Divisions, other Fiscal Units, and external stakeholders as a means of functional threading to support the Compliance Unit. The Compliance Committee will supplement the Compliance Unit by assisting with specialized training and the dissemination of information.
- 2) Continue to analyze the staffing needs of the Compliance Unit.
- 3) Complete and update Business Processes for Fiscal Division core functions. Business Processes will be utilized for training and cross-training of staff members.

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- 4) Develop and implement a Management Controls Initiative (MCI) action plan to access and mitigate risk relative to compliance versus available resources.
- 5) Adjustments will be processed to remedy the incorrect distributions to the State and County (in the amount of \$45,221).

Planned Completion Date: June 30, 2015

Contact Information for Implementation: Brenda Jaeger-Das, Senior Auditor and Controller Manager, Fiscal Division (858) 637-5828.

Finding II: FTB COD Commission Fees are Not Correctly Assessed

OAAS Recommendation:

- 1) Review and update the "recall statement" to ensure FTB COD commission fees are assessed as required by the Agreement.
- 2) Work with FTB COD to determine whether ORR can receive a credit or refund for the overpayments made to FTB COD as far back as possible.

Action Plan: ORR agrees with this audit recommendation

ORR has, since this audit was initiated, completed the following activities relative to this finding:

- 1) The "recall statement" has been corrected and enhanced to capture all withdrawn accounts by both ORR and FTB. ORR has updated and documented the process to review voluntary payments received on FTB referred amounts. The new process requires that the referred amounts are compared to the actual voluntary payment amounts (to ensure payment of commissions on the FTB referred amounts).

Moving forward, ORR will implement the following activity to further address this finding:

- 2) ORR will research the possibility of identifying amounts ORR overpaid, and whether ORR can receive a refund or credit. To date, attempts to contact FTB by phone and mail have been unsuccessful. ORR will however continue to make efforts to successfully address this issue with FTB.

Planned Completion date: June 30, 2015

Contact Information for Implementation: Brenda Jaeger-Das, Senior A&C Manager, Fiscal Division, (858) 637-5828.

Finding III: Inconsistent Fee Withholding Practices

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OAAS Recommendation:

- 1) Develop and implement policies and procedures related to the fee withholding process, including the following:
 - Establish a process to review and update support for all fees charged to departments on an annual basis.
 - Establish a process to periodically review distribution templates to ensure fees are withheld in accordance with current MOU agreements and ORR policies.
- 2) Develop and implement a training plan to properly communicate new policy and related procedures changes to staff.
- 3) Review past withholdings of fees from the departments' collections to determine whether client departments should receive a credit and make adjustments as necessary.
- 4) Perform an analysis of the collection costs to determine whether ORR charges adequate fees for its services.

Action Plan: ORR agrees with this audit recommendation.

ORR has, since this audit was initiated, completed the following activities relative to this finding:

- 1) Distribution tables have been corrected as of FY 2012/13 and departments are no longer charged an FTB fee if they pay an ORR service fee. The Compliance Unit has an action plan in place to compile and analyze existing MOU's with Non-General Fund Departments and ORR policies to ensure ORR fee withholding on the ORR Fee Distribution tables are accurate.
- 2) Initially, established a Compliance Unit (within the Fiscal Division) with two dedicated staff members to monitor changes in legislation and to coordinate the documentation, dissemination, and monitoring of policies and procedures as per audit recommendations. In conjunction with Subject Matter Experts and the Compliance Unit, Managers and Supervisors will educate staff members on new policies and procedures through unit meetings and trainings. Individual trainings will be held with new employees utilizing updated Business Processes.
- 3) A review was performed to determine whether client departments should receive a credit. A total of \$5,628 in FTB commission fees were collected in addition to the ORR Collection Fee in error from the period October, 2011 through January, 2013. The error affected two client departments.

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Moving forward, ORR will implement the following activities to further address this finding:

- 1) Annually review the outstanding MOU's with Non-General Fund Departments and ORR policies for applicability of ORR service fees. Distribution tables will be updated accordingly.
- 2) ORR will evaluate the methodology used to set rates for the service fees.
- 3) A refund will be issued in the amount of \$5,628 to the two client departments.

Planned Completion date: June 30, 2015

Contact Information for Implementation: Brenda Jaeger-Das, Senior Auditor and Controller Manager, Fiscal Division (858) 637-5828.

Finding IV: Improper RPCS User Access Rights

OAAS Recommendation:

- 1) Ensure that the specific issues noted above have been corrected.
- 2) Develop and implement a user access rights policy, including the following:
 - Ensure that specific employee's access rights are evaluated and revised upon transfer to a new role of responsibility.
 - Ensure that each employee's assigned access rights are periodically (at least annually) evaluated for potential segregation of duties issues.
 - Ensure that user accounts are deleted at the server and RPCS level at the same time.

Action Plan: ORR agrees with this audit recommendation.

ORR has, since this audit was initiated, already completed the following activities relative to this finding:

- 1) Deleted former ORR employees, non-County employees and inactive user accounts.
- 2) Completed a review of all users access to:
 - Identify that appropriate access is given based on employees current ORR tasks and responsibilities.
 - Remove any inappropriate access identified.

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Moving forward ORR will implement the following activities to further address this finding:

- 1) Evaluate and update employee's access rights when transferring to a new role ORR responsibility.
- 2) Perform an annual review of employees' assigned access to ensure segregation of duties issues do not exist.
- 3) Enhance and utilize the Add or Delete ORR System Access Policy that was in development prior to the Audit.

Planned Completion Date: Completed and will continue to perform in the future.

Contact Information Implementation: LeShay Shaw, Senior Auditor and Controller Manager, Collections Division (858) 637-5803.



SEAN S. SANDER, Director
Office of Revenue and Recovery

ORR:ADM:lc