



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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July 8, 2009

TO: Supervisor Don Knabe, Chairman
Supervisor Gloria Molina
Supervisor Mark Ridley-Thomas
Supervisor Zev Yaroslavsky
Supervisor Michael D. Antonovich

FROM: Wendy L. Watanabe
Auditor-Controller

SUBJECT: REVIEW OF THE SHERIFF'S GARNISHMENT SYSTEM (MAPAS)

County departments use Information Technology (IT) systems for a variety of functions, including processing payments and other financial transactions. As part of our responsibility to ensure departments maintain adequate controls over County resources, we are conducting risk assessments and internal control reviews of County IT systems. We have reviewed the Sheriff's Department's (Sheriff's or Department) Modified Automated Process and Accounting System (MAPAS or System) as one of the first audits of County IT systems.

The Sheriff's uses MAPAS to process and account for over \$100 million in civil court garnishment funds a year. We reviewed the Sheriff's procedures and controls over MAPAS to determine if they are adequate to safeguard the funds processed through the System and if they complied with County requirements. We selected MAPAS based on the significant amount of funds processed by the System and concerns about cancelled and uncashed checks noted by the Auditor-Controller's Disbursements Division.

The Sheriff's plans to replace MAPAS within three years. Their management indicated that many of the issues noted in our review are due to the antiquated status of MAPAS which poses a constant challenge for the Department. Regardless, we recommend many of the control weaknesses noted in our review be corrected before the new system is implemented.

Results of Review

MAPAS is an automated system that processes a high volume of civil court garnishment collections and payments. It simplifies the collection and payment of garnishment funds and provides the public with on-line case information.

While we did not identify any inappropriate payments from the sampled data, we noted significant control weaknesses that the Sheriff's needs to address. For example, we noted some staff have inappropriate access to the System, the untimely processing of garnishment cases and collections, the lack of approvals for some payments and the lack of trust fund reconciliations. The Sheriff's needs to significantly improve controls over MAPAS. Specifically:

- The Sheriff's needs to restrict access to the System, as required by the County Fiscal Manual. We noted that contract employees and County staff have inappropriate access to System information. For example, contract employees (responsible for program design and system support) can create garnishment cases, change payee information and change users' access to the System. County employees who enter cases can approve, change or cancel payment information. In addition, all contract and County employees can view confidential information (e.g., social security and bank account numbers, etc.), even if it is not required for their work.
- The Sheriff's needs to process garnishment cases or collections timely. We noted cases that were not entered into the System for approximately three weeks, and observed hundreds of garnishment checks, with single checks for up to \$7,800, that were not recorded or deposited up to two weeks after their receipt.
- The Sheriff's needs to ensure that payments from the MAPAS trust fund are approved by someone independent of the data entry function. The County Fiscal Manual requires independent approvals. However, MAPAS allows users to bypass controls and issue payments without an independent approval. We noted that approximately 50,000 (8%) of the 629,000 total MAPAS payments over the last two fiscal years, totaling \$12 million, were made without an independent approval.
- Sheriff's staff need to ensure MAPAS payments sent to the County's eCAPS accounting system are processed properly and errors are corrected timely. We noted that eCAPS rejected over 1,700 payments, worth approximately \$387,000 over a two-week period and, even though eCAPS reports showed the rejections, Sheriff's staff were not aware of the errors until the recipients complained that they had not received their payments.

- Sheriff's management needs to control changes to the System. We noted System changes/enhancements are not always documented to support they were pre-approved, tested or approved for implementation.
- Sheriff's management needs to develop a MAPAS Disaster Recovery/Contingency Plan. In addition, MAPAS is running on an obsolete server and operating system, which may make recovery more difficult should a disaster occur.
- Sheriff's staff need to reconcile the \$20 million MAPAS trust fund and follow-up and promptly resolve outstanding items. Sheriff's management indicated that they have not reconciled the MAPAS trust fund in over eight years. The Sheriff's also has not resolved approximately \$564,000 in uncashed checks that are over a year old. The MAPAS trust fund is one of the largest trust funds in the County and it is extremely important that the Sheriff's reconciles the trust fund and resolves outstanding items promptly to reduce the risk of inappropriate activity or shortages.
- The Sheriff's needs to develop procedure manuals and provide staff with formal training on the MAPAS payment process. In addition, they need to ensure:
 - System/program documentation is current, complete and backed-up to facilitate system recover.
 - Computers are locked/safeguarded.
 - The System automatically terminates user sessions after a period of inactivity.
 - Employees sign an acknowledgement that they understand their responsibilities for protecting IT data/information and equipment.

Sheriff's management also did not appropriately complete their most recent annual Internal Control Certification Program (ICCP) and, as a result, they did not detect many of the issues noted in our review.

While our review of a sample of payments did not disclose any invalid payments, the weaknesses noted in the System could allow inappropriate payments to occur without being detected.

As noted earlier, the Sheriff's plans to replace MAPAS within three years. However, many of the control weaknesses noted in our review should be corrected before the new system is implemented. Sheriff's management should also consider the findings and recommendations from our review in developing the new system. The Sheriff's also indicated that some of the control issues noted in our review are due to staffing shortages.

Details of these and other findings and recommendations are attached.

Acknowledgement

We discussed our report with Sheriff's management who generally agree with our findings and have begun implementing some of the recommendations. The Department's response is attached.

We thank Sheriff's management and staff for their cooperation and assistance during our review. Please call me if you have any questions, or your staff may contact Jim Schneiderman at (213) 253-0101.

WLW:MMO:JLS:MP

Attachments

c: William T Fujioka, Chief Executive Officer
Leroy D. Baca, Sheriff
Public Information Office
Audit Committee

SHERIFF'S DEPARTMENT REVIEW OF THE MODIFIED AUTOMATED PROCESS AND ACCOUNTING SYSTEM

Background

When a party to a lawsuit is awarded monetary damages, they can request the Sheriff's Department (Sheriff's or Department) to collect the judgment by garnishing the losing party's bank account(s) and/or wages. The Sheriff's serves garnishment orders from the civil court to banks and employers, receives the funds from the garnishment, and sends the collections to the winning party. The Sheriff's uses the Modified Automated Process and Accounting System (MAPAS) to process and account for over \$100 million in garnishment collections a year. The Sheriff's collects fees for processing garnishments from both the debtors and the creditors, ranging from \$10 to more than \$3,500, depending on the type of case. The Sheriff's collected \$12 million in garnishment fees in Fiscal Year 2007-08.

As discussed in this report, we noted numerous control weaknesses in the MAPAS system. Sheriff's management indicated that many of the issues noted in our review are due to MAPAS being an outdated system, which poses a constant challenge for the Department. The Sheriff's plans to replace MAPAS within three years. However, many of the control weaknesses noted in our review should be corrected before the new system is implemented. In addition, Sheriff's management should consider the findings and recommendations from our review in developing the new system.

Access Controls

County Fiscal Manual Section 8.6.4 requires departments to limit system access based on each user's responsibilities. Administrative access, such as the ability to set up or change a user's system access, should be limited to key individuals and closely monitored. Departments should also periodically review user access to ensure it is authorized and appropriate.

We noted that many MAPAS users have inappropriate access, including unnecessary administrative access. For example:

- Contract (non-County) employees, responsible for program design and system maintenance/support, can make changes to MAPAS without County approval; change users' system access, including their own access; create garnishment cases; change payee information on payments; modify processing fees and approve and cancel payments.

County staff responsible for inputting cases, garnishment orders and collections into MAPAS can also change users' access, including their own, and approve and cancel payment requests.

- All MAPAS users have access to debtors' social security and bank account numbers, even though not all employees need this information for their work.
- Twelve County and contract employees who left the Department/contractor up to six years ago still have MAPAS access. Although the Sheriff's removed the employees from their network and the employees' access was not used after they left, to reduce the risk of inappropriate activity, the Sheriff's should remove terminated employees' system access.

We noted the following issues that contribute to the lack of access control:

- The Sheriff's does not have written policies defining MAPAS access roles and the staff levels/duties for each role.
- Sheriff's staff do not document approval for access assignments or changes.
- Management does not monitor administrative user activity, such as setting up or changing a user's system access.
- Management does not periodically review users' access role assignments for appropriateness.

While our review of a sample of payments did not disclose any invalid payments, the weaknesses noted in the System could allow inappropriate payments to occur without being detected. Sheriff's management needs to establish policies defining MAPAS access roles, remove terminated employees' system access and ensure staff document approval for access role assignments/changes. In addition, the Sheriff's should restrict administrative access to a few key individuals who are independent of daily operations and regularly monitor their activity. The Sheriff's should also review System access on a regular basis to ensure assignments and changes are appropriate and authorized.

Recommendations

Sheriff's management:

- 1. Establish policies defining MAPAS access roles and staff levels/duties for each role and limit access, including access to social security and bank account information, based on each user's responsibilities.**
- 2. Remove terminated employees' system access.**
- 3. Ensure staff document approval for access role assignments and changes.**
- 4. Restrict administrative access to a few key individuals who are independent of daily operations and regularly monitor their activity.**

- 5. Review System access on a regular basis to ensure assignments and changes are appropriate and authorized.**

Case Input Process

Case Processing Delays

As previously discussed, parties who are awarded civil lawsuit judgments can have the Sheriff's collect the money by garnishment. The party files the case documents with the Sheriff's, who inputs the information into MAPAS and generates a garnishment order. The Sheriff's serves the garnishment order to the losing party's bank/employer ordering them to garnish the losing party's bank account(s)/wages, and pay the money to the Sheriff's. As the Sheriff's receives this money, they input the collection into MAPAS, retain the appropriate processing fee and create an electronic request for the County's eCAPS accounting system to issue a warrant to pay the funds to the winning party.

We noted the Sheriff's had significant delays processing cases and collections. Specifically, Sheriff's staff:

- Did not input cases into MAPAS for approximately three weeks after they received the information. For cases that were entered, Sheriff's staff did not serve the garnishment order to the bank/employer for up to one month. The Sheriff's does not have a policy or procedures requiring cases to be processed within a set time. These delays could prevent collection of the garnishment and associated fees.
- Did not process garnishment payments received within County Fiscal Manual requirements. We visited three field offices and observed hundreds of checks from banks/employers, with single checks for up to \$7,800, that were not deposited or input into MAPAS for up to two weeks after they were received. We also noted that the staff who receive payments by mail are not independent of the cashiering function, do not prepare a list of checks received and do not endorse checks immediately upon receipt.

Sheriff's management indicated that the processing delays are due to staffing shortages at some branches. However, we noted that some branches appeared to have less activity than others. The Sheriff's should evaluate whether they can reduce the processing delays by reallocating existing staff from branches with less activity to branches with more activity.

Delays also occur because MAPAS does not allow staff to use payee information that is already in the System. The Sheriff's issues payments to many of the same law firms/attorneys on an ongoing basis, but staff must re-input the payee's entire information for every new case. We noted that for all active cases, staff re-entered the same payee information over 42,000 times.

We also noted that Sheriff's staff have to enter cases into MAPAS using hard copy documents generated by the Superior Court's system. The Sheriff's may be able to reduce data entry and processing delays by establishing an interface to electronically transfer case information from the Court's system to MAPAS.

Sheriff's management should also ensure cash collections are deposited daily, and that individuals independent of the cashiering function receive mail collections, prepare a list of checks received and endorse checks immediately upon receipt as required by the County Fiscal Manual.

Recommendations

Sheriff's management:

- 6. Evaluate reallocating existing staff to reduce delays in opening cases and processing garnishment orders.**
- 7. Evaluate modifying MAPAS to allow staff to use payee information already in the System, and establishing an interface to electronically transfer case information from the Superior Court.**
- 8. Require staff to deposit collections daily as required by the County Fiscal Manual.**
- 9. Ensure staff independent of the cashiering function receive the mail collections, prepare a list of checks received and endorse checks immediately upon receipt.**

Segregation of Duties

County Fiscal Manual Section 2.2.3 requires all trust payments to be approved by people independent of the data entry function. The approvers must be at least at the level of Accountant II, with higher level staff required for larger amounts.

We noted significant weaknesses in the MAPAS payment approval process. Specifically:

- MAPAS controls do not prevent the same individual from entering and approving the same payment for amounts under \$5,000. We noted that approximately 50,000 (8%) of the 629,000 total MAPAS payments over the last two fiscal years, totaling \$12 million, were made without an independent approval. While our review of a sample of payments noted no inappropriate payments, the lack of approval controls could allow inappropriate activity to occur and go undetected.
- MAPAS procedures require a second manual approval by a management-level employee for payments over \$5,000. However, MAPAS will process a payment

for any amount with only one approval. We reviewed a sample of 16 payments over \$5,000 and noted that the Sheriff's could not document the required second approval for 8 (50%) payments.

We also noted that the Sheriff's does not have procedure manuals or formal training for MAPAS users. As a result, personnel do not always perform their job functions as required. For example:

- Some personnel approve payments without verifying that the documents on file properly support the case, the amounts collected and disbursed are appropriate and that the payee information is accurate.
- Sheriff's staff did not appear to charge the required \$10 garnishment fee for 9 (29%) of the 31 collections we reviewed. In these cases, Sheriff's staff combined multiple collections received from debtors, issued combined checks to the creditors and only charged the fee for the single checks issued. Sheriff's management indicated they believe they charged the fee appropriately. However, it is unclear from the Government Code whether the fee should be charged for each collection received or only for each check issued. Sheriff's management should consult with County Counsel to ensure the garnishment processing fee is charged appropriately.

To ensure adequate controls over payments and prevent inappropriate transactions from occurring, Sheriff's management should ensure MAPAS payments are approved by individuals independent of the data entry function, consult with County Counsel to ensure the garnishment processing fee is charged appropriately, and require staff to review case files before processing payments, develop procedure manuals and train staff on the MAPAS payment process, and evaluate the feasibility of configuring MAPAS to only process payments that have the required approvals.

Recommendations

Sheriff's management:

- 10. Ensure MAPAS payments are approved by individuals independent of the data entry function.**
- 11. Consult with County Counsel to ensure the garnishment processing fee is charged appropriately, and require staff to review case files before processing payments.**
- 12. Develop procedure manuals and provide formal training on the MAPAS payment process.**
- 13. Evaluate the feasibility of configuring MAPAS to only process payments that have the required approvals.**

Electronic Payment Monitoring

MAPAS generates a payment file that is sent electronically to eCAPS to issue the garnishment payments. County Fiscal Manual Section 8.4.2 requires departments to monitor and review exception reports to ensure electronic payment files are transmitted accurately and that all payments are issued correctly. Payments that are not transmitted accurately and/or not issued by eCAPS are kept in suspense files and listed on eCAPS exception reports.

The Sheriff's does not monitor MAPAS payment files or exception reports to ensure payments are properly transmitted to and issued by eCAPS. We noted that Sheriff's personnel had not corrected over 1,700 payment transmission errors, worth a total of approximately \$387,000 for a two-week period, that were rejected by eCAPS without being paid, and were listed on an eCAPS exception report.

Sheriff's staff responsible for investigating/correcting these errors did not know they had to verify that transmissions are successful, or monitor suspense files or exception reports to correct errors timely. Staff indicated that they only became aware of these errors when recipients complained about not getting paid.

Sheriff's management should develop and implement written procedures requiring staff to verify payment file transmissions, monitor suspense files and exception reports, and correct errors timely.

Recommendation

- 14. Sheriff's management develop and implement written procedures requiring staff to verify payment file transmissions, monitor suspense files and exception reports and correct errors timely.**

Change Control

County Fiscal Manual Section 8.2.10, requires departments to have a formal process to change computer programs, including separation of duties, authorizations, testing and documentation. In addition, the change control process should ensure County staff authorize, document, test and approve for implementation, all program maintenance and enhancements.

The Sheriff's does not have a formal program change control policy. We reviewed seven MAPAS change requests and noted:

- Sheriff's management could not provide documentation that they pre-authorized the changes.
- There appeared to be lack of adequate testing of program changes. For example, one program change required the testing of six functions including

subroutines, screens/output, etc., was only tested for one minute before it was implemented in the System. Another program change was only tested for a few seconds.

- Sheriff's management could not provide documentation that they authorized the programmers to put program changes into production.

We noted the following other weaknesses in the Sheriff's change control process.

- There is no independent review of the testing of program changes to ensure testing is thorough and successful. We noted that staff who test program changes also approve putting them into production.
- The contractor who develops program changes is also responsible for putting them into production. Allowing the contractor who develops program changes to put them into production increases the risk of unauthorized changes and other improprieties.

Sheriff's management indicated that these issues are due to MAPAS being an outdated system, with very limited support. However, to reduce the risk of unauthorized program changes and establish proper controls over program changes, Sheriff's management should implement the following recommendations.

Recommendations

Sheriff's management:

- 15. Establish a formal change control policy/process that includes separation of duties, authorizations, testing and documentation.**
- 16. Ensure a group independent of the programmers is responsible for putting program changes into production.**

Disaster Recovery/Contingency Planning

County Fiscal Manual Section 8.2.6 requires departments to have a Disaster Recovery/Contingency Plan (DR/CP) for all their critical systems. The DR/CP should identify the system files and programs, and the responsibilities of key personnel. Departments should not assume that Internal Services Department's (ISD) DR/CP will recover their systems because County-wide priorities dictate ISD's disaster recovery process.

Sheriff's management does not have a DR/CP for MAPAS, even though they consider it to be a critical system, with a target recovery timeframe of three days. Since the MAPAS server is located at ISD's data center, Sheriff's management assumed ISD would recover the System in the event of a disaster.

ISD will recover MAPAS in the event of a disaster. However, because ISD has County-wide responsibilities, MAPAS may not be recovered within the Sheriff's three-day target. In addition, the MAPAS server manufacturer has 72 hours to provide a replacement server, which could also delay recovery. In addition, we noted that MAPAS is running on an obsolete server and operating system. This would require the System to be restored on new hardware/software. ISD management indicated that this process would require extensive time and effort, and ultimately could not guarantee the System could be recovered.

Sheriff's management should establish a MAPAS DR/CP. Sheriff's management should also work with ISD to address MAPAS recovery timeframes, and hardware and software requirements that support full system recovery.

Recommendations

Sheriff's Management:

- 17. Establish a MAPAS Disaster Recovery/Contingency Plan.**
- 18. Work with ISD to address MAPAS recovery timeframes, and hardware and software requirements that support full system recovery.**

Data Security Controls

County Fiscal Manual Section 8.6.3 requires departments to protect County data. For example, departments should require employees to sign an acknowledgement that they understand their responsibilities for data security under the department's IT policies. Departments should also restrict access to computers and service areas, lock computers in place, ensure systems terminate user sessions that have no activity for a set period of time (system time-out) and that users do not leave active computers unattended.

We noted several weaknesses in MAPAS data security.

- The Sheriff's did not have signed acknowledgements for 23 of 25 (92%) users sampled.
- We visited four Sheriff's offices that process garnishments on MAPAS and noted that the computers at all four branches were not secured with manual key locks.
- MAPAS does not automatically time-out user sessions after a period of inactivity. We also observed several MAPAS users who left active computers unattended.

Sheriff's management should require employees to sign an acknowledgement of the Department's IT policies; secure computers with key locks; evaluate the feasibility of

implementing system time-outs and ensure users do not leave active computers unattended.

Recommendations

Sheriff's management:

- 19. Require all employees to sign an acknowledgement of the Department's IT policies.**
- 20. Secure computers with key locks.**
- 21. Evaluate the feasibility of implementing system time-outs.**
- 22. Ensure users do not leave active computers unattended.**

Program and System Documentation

County Fiscal Manual Section 8.7.0 requires departments to maintain complete and current system documentation. Departments are also required to back-up and store system documentation offsite to ensure it is available for recovery in the event of a disaster or malfunction.

The Sheriff's MAPAS documentation is missing the following: records of program/system changes, detailed documentation of the interface process, programmer decision table diagrams, system/program flow charts and end user procedure manuals. In addition, Sheriff's management indicated that they have not updated the documentation for the last five years because they plan to replace the system.

Incomplete and outdated documentation makes it difficult for programmers to evaluate new program/system changes and significantly increases the risk of processing errors. It also prevents Sheriff's personnel from having a clear understanding of the System's functions, which could make it difficult to evaluate or define the requirements for a replacement system.

We also noted that MAPAS documentation is not kept at an offsite location to ensure it is available for system recovery. The Sheriff's keeps system documentation electronically within MAPAS and, as a result, could only access the documentation after the System is completely restored.

Sheriff's management should ensure MAPAS documentation is complete and current. Sheriff's management should also ensure MAPAS documentation is backed-up and stored at an offsite location for system recovery.

Recommendations

Sheriff's management ensure MAPAS documentation is:

23. Complete and current with all system and program changes.
24. Backed-up and stored at an offsite location for use in system recovery.

Controls over Reports

County Fiscal Manual Section 8.5.0 requires that access to reports that contain confidential information should be restricted. We noted that all MAPAS users have access to reports that include individuals' social security numbers and banking information. We also noted that Sheriff's staff do not use some reports (e.g., Monthly Bookkeeping Exception Report and the Approved and Paid Requisitions Report, etc.) that may be useful for monitoring financial activity.

Recommendations

Sheriff's management:

25. Restrict access to reports that include confidential information, such as social security numbers.
26. Review MAPAS reports to identify unused reports that improve operations.

MAPAS Trust Fund Reconciliation

County Fiscal Manual Section 2.3.0 requires departments to reconcile their trust funds to eCAPS monthly. Departments should also follow up on and resolve outstanding items promptly or justify the difference in writing.

Sheriff's management indicated that they have not reconciled the MAPAS trust fund in over eight years. We also confirmed that the Sheriff's does not follow up and promptly resolve outstanding items, such as uncashed checks. Specifically, the Auditor-Controller's Disbursement Division indicated that the Sheriff's has not resolved approximately \$564,000 in uncashed checks that are over a year old.

The MAPAS trust fund is one of the largest funds in the County with a balance of approximately \$20 million. The lack of reconciliations and prompt resolution of outstanding items increases the risk of inappropriate activity or shortages going undetected. Sheriff's management should ensure staff reconcile the MAPAS trust fund monthly and resolve outstanding items promptly. Sheriff's management should also follow up and resolve the uncashed checks over a year old.

Recommendations

Sheriff's management:

- 27. Ensure staff reconcile the MAPAS trust fund monthly and resolve outstanding items promptly.**
- 28. Resolve the uncashed checks over a year old.**

County Internal Control Certification Program

The Auditor-Controller (A-C) developed the Internal Control Certification Program (ICCP) to assist County departmental managers in evaluating and improving internal controls in all fiscal areas, to reduce the risk of error, fraud and other improper activities. Under the ICCP, County departments are required to annually (or biennially) review and evaluate controls in key areas and certify that proper controls are in place or note that action is being taken to correct any deficiencies or weaknesses noted.

Many of the non-compliances noted in our review of the Sheriff's MAPAS should have been detected when completing the ICCP. However, the Sheriff's most recent certification indicates that appropriate controls were in place.

To help Sheriff's managers evaluate and improve MAPAS internal controls, Sheriff's management should ensure that conscientious, qualified staff independent of the function for all applicable assessable units, accurately complete the ICCP questionnaires.

Recommendation

- 29. Sheriff's management ensure that conscientious, qualified staff independent of the function for all applicable assessable units, accurately complete the Internal Control Certification Program.**



LEROY D. BACA, SHERIFF

County of Los Angeles
Sheriff's Department Headquarters
4700 Ramona Boulevard
Monterey Park, California 91754-2169



July 2, 2009

Ms. Wendy Watanabe, Auditor-Controller
Kenneth Hahn Hall of Administration
500 West Temple Street, Room 525
Los Angeles, California 90012

Dear Ms. Watanabe:

**MODIFIED AUTOMATED PROCESSING AND
ACCOUNTING SYSTEM (MAPAS) REVIEW**

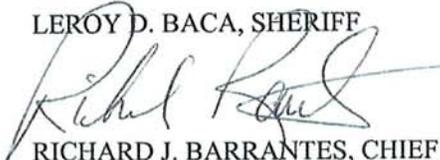
Attached is our response to the recommendations made in the fiscal year review of the MAPAS application. We appreciate the cooperation extended to us by the Auditor-Controller through the fiscal review process and for the level of staff resources you devoted to helping Court Services Division, Civil Management Unit, improve its operations.

We have reviewed the report provided by you and attached is the document containing our feedback regarding each of the items reported by your department. I would like to mention that a number of recommendations contained in the report resulted from and were attributable to MAPAS, an antiquated and obsolete system, which poses a constant challenge for the Sheriff's Department. We are in the process of replacing this obsolete application with a newer technology application called "Automated Civil Enforcement System (ACES)." ACES will also bring about a state of the art resolution to the electronic needs of the various operations enhancing certain functions cited in the report.

If you have any questions, please contact Lieutenant Marie Hannah at (626) 300-3103.

Sincerely,

LEROY D. BACA, SHERIFF



RICHARD J. BARRANTES, CHIEF
COURT SERVICES DIVISION

A Tradition of Service

Auditor-Controller's Review

July 7, 2009

Topic: Access Controls

No.	Recommendation	Response
1.	Establish policies defining MAPAS access roles and staff levels/duties for each role, and limit access, including access to social security and bank account information, based on each user's responsibilities.	<p>An unwritten policy and practice have been in place defining the appropriate access role for specific levels of authorization into MAPAS. The Information Support Section (ISS) supervisor is responsible for ensuring compliance. The policy will be memorialized in a written directive requiring documentation and proper authorization for such changes.</p> <p>Access to social security and bank account information is required by the Code of Civil Procedure when enforcing various court orders. Non-Civil Management Unit (CMU) users will be denied access. In addition, a directive has been implemented prohibiting the unauthorized use of such data.</p>
2.	Remove terminated employees system access.	To access MAPAS, an employee must have access to both Sheriff's Data Network and MAPAS. The identified employees' names were removed from SDN at the time of their termination thereby negating their access to MAPAS. ISS will ensure terminated and transferred employee's names are immediately disabled from the MAPAS account as well. No terminated employees have retained access.
3.	Ensure staff document approval for access role assignments and changes.	Approval for access changes will be maintained in a log centralized at CMU Headquarters with ISS.
4.	Restrict administrative access to a few key individuals who are independent of daily operations and regularly monitor their activity.	Administrative access will be limited to three ISS employees. The Head of ISS will regularly monitor their daily operations.
5.	Review system access on a regular basis to ensure assignments and changes are appropriate and authorized.	A thorough review of system access will be conducted by ISS on a quarterly basis.

Topic: Case Processing Delays

No.	Recommendation	Response
6.	Develop a plan to reduce delays in opening cases and processing garnishment orders by reallocating existing staff.	<p>Reallocation of existing staff is complicated and has already been reviewed. Space issues prevent the relocation of staff. However, currently, and for the last three years, cases and collection checks have been distributed amongst all of the offices in an effort to manage the workload. Staffing shortages, injured, light duty, and unavailable employees, coupled with recent economic issues, caused a significant increase in case volume and contributed to a significant backlog. Overtime was used judiciously in an effort to reduce delays. CMU is seeking to <u>OUTSOURCE</u> the entry of collection checks within the next 3 to 6 months which will provide staff additional time to open cases and process garnishment orders timely. We believe if the Auditor-Controller reviews this option which was presented to them; the solution will be quite effective.</p>
7.	Evaluate modifying MAPAS to allow staff to use payee information already in the system, and establishing an interface to electronically transfer case information from the Superior Court.	<p>MAPAS was built with a drop down feature. However, locating the proper entity in the drop down feature is time consuming. It is more productive to type in the information. The estimate to modify MAPAS to include the suggested populate feature is \$100,000 to \$120,000. The costs for designing a populate feature in MAPAS seem to outweigh the benefit. The new MAPAS will address this issue.</p> <p>The recommendation to interface with the Superior Court is in line with what we have already been doing for years. It is complicated, expensive, and the Superior Court is still reviewing the possibility. It is our understanding that is still several years away, but is being conceptualized. State budgets have had a demonstrable effect on this topic.</p> <p>A joint effort is currently in progress with the Superior Court concerning sharing document imaging data for restraining orders. The new MAPAS replacement system will have this functionality.</p>

No.	Recommendation	Response
8.	Require staff to deposit collections daily as required by the County Fiscal Manual.	Bank deposits are completed daily for receipted items. Due to staffing constraints, some collection checks remain unprocessed and cannot be deposited until processed. CMU is seeking to outsource this function which will result in complete compliance with this request.
9.	Ensure staff independent of the cashiering function receives the mail collections, prepare a list of checks received, and endorse checks immediately upon receipt.	A policy has been established prohibiting the cashiering of checks by an employee who also processes the mail and endorses checks. The outsourcing of collection checks to the Bank of America for data entry will afford employees the time to comply with the policy.

Topic: Segregation of Duties

No.	Recommendation	Response
10.	Ensure MAPAS payments are approved by individuals independent of the data entry function.	A policy has been implemented restricting data entry functions to non-supervisors and payment approval to supervisors. This recommendation will slow the process down and place additional burden on data entry personnel as supervisors cannot assist with data entry which was common to reduce overtime. This will have a negative effect on workload completion. However, we will comply.
11.	Require staff to review case files and charge the appropriate fees before processing payments.	Staff is required to review case files prior to processing payments. If they do not, they are violating policy. We concur with the requirement of having staff review case files and we will reinforce the policy. We will consult with County Counsel to ensure the combined garnishment processing fee is appropriate.
12.	Develop procedure manuals and provide formal training on the MAPAS payment process.	A Civil Resource Book is available at each of the branches and employees also receive intensive and individualized on the job training. Within MAPAS is a terminal operating guide that has been in place since its inception over 20 years ago. Formal training for the MAPAS payment process is provided. Each employee is given individualized training until such time that the supervisor deems the employee competent in each aspect. The new MAPAS will contain a more detailed version of the operating guide. A formal check list will be developed for our current training program.
13.	Evaluate the feasibility of configuring MAPAS to only process payments that have the required approvals.	All required approval signatures are currently hand written on the requisition. The estimated cost to reconfigure MAPAS to include authorization for numerous signatures is \$120,000 to \$150,000. Again, the cost appears to outweigh the benefit. However, the issue

No.	Recommendation	Response
		will be evaluated.

Topic: Electronic Payment Monitoring

No.	Recommendation	Response
14.	Sheriff management develop and implement written procedures requiring staff to verify payment file transmissions, monitor suspense files and exception reports, and correct errors timely.	CMU staff has not received training on eCAPS nor have they been authorized to have proper access. We will work with the Auditor-Controller in establishing best practice procedures for complying with this recommendation. According to the Auditor-Controller, this is a bookkeeping function. We will pursue completion of the recommendation with vigor in either requesting or authorizing the appropriate items to achieve this requirement or we may have to outsource it which will be an additional county cost.

Topic: Change Control

No.	Recommendation	Response
15.	Establish a formal change control policy/process that includes separation of duties, authorizations, testing and documentation.	<p>The Sheriff will establish a formal change control policy/procedure.</p> <p>In addition, the Sheriff has restricted contractor/vendor access to production data.</p>
16.	Ensure a group independent of the programmers is responsible for migrating program changes into production.	<p>The Sheriff will require the developer to complete programming and Sheriff staff will continue to conduct system and acceptance testing according to the test plans. Enhancements will be migrated to production when approved by CMU management. In order to move production to a group/contractor independent of the programmers, those individuals would need to have both MAPAS technology and civil process subject matter expertise. This group/contractor will need to inspect each modified module and ensure the changes are in accordance with the requirements. More important, this group/contractor must ensure that no changes are introduced that will negatively affect our operations. Finding such a group/contractor would be a difficult proposition. However, if one could be found with the mandatory qualifications, we should budget an estimated \$120,000 per year for their services. This issue is already addressed with the implementation of the new MAPAS. Current requests which are being considered for Budget Year 2009/2010 for the new MAPAS afford us these independent programmers who can move changes into production with current technology.</p> <p>The Auditor has been advised that it is not feasible to comply with the request for independent programmer to release changes to production, due to MAPAS's antiquated technology.</p>

Topic: Disaster Recovery/Contingency Planning

No.	Recommendation	Response
17.	Establish a MAPAS Disaster Recovery/Contingency Plan.	<p>The Auditor-Controller's report indicated that MAPAS is running on an obsolete server and operating system.</p> <p>Currently, ISD hosts an HP UNIX Server on which the ADATABASE and MAPAS programs are installed. ISD, via Sierra Systems, notified the Sheriff's Department that the current server's operating system, HP11.0, was no longer supported by HP. We paid for the purchase of a new MAPAS server, last fiscal year, which will replace the existing server and will be housed at ISD. The new server will use a new operating system that is supported by HP. ISD and Sierra Systems are currently working on a migration strategy to the newer server.</p> <p>The Auditor-Controller indicated that the Sheriff does not have a MAPAS Disaster Recovery/Contingency Plan. The Sheriff's Department pays ISD \$51,893 yearly which covers all hardware, software, and labor as well as disaster recovery. ISD contracts with HP for a service called "Recover All." If a disaster occurs and the MAPAS server fails, ISD will report the issue to HP. HP in turn has 24-hours to diagnose the problem. If the problem is deemed by HP to be minimal or a simple fix, HP has a 4-hour response time to repair the server and get it operational.</p> <p>If the problem is deemed to be major, and the server cannot be repaired, HP has a 72-hour response time to replace the server with a comparable model. After the server is replaced, ISD/Sierra Systems must install and restore the ADABAS and MAPAS programs and data on the new server.</p> <p>ADABAS has a scheduled back-up built into the program that creates a back-up of the MAPAS</p>

No.	Recommendation	Response
		<p>data, daily. ISD in turn copies those back up files onto tape backup, daily. Those back-up tapes would be used in the restoration process.</p> <p>An alternative to using the default "Recover ALL" service from HP would be for the Sheriff's Department to purchase an additional server (Approximate one-time cost of \$60,000 to \$70,000) to be housed at a secondary ISD location. ISD would charge the Sheriff's Department an additional hosting fee of \$51,893 per year for the additional server for a total yearly hosting fee of \$103,786. The secondary server would be fully functional and mirror the programs and data on the primary server. Recovery of the data from the primary server <u>could be</u> almost instantaneous as long as nothing happened at the secondary location.</p> <p>We will work with ISD to address MAPAS recovery timeframes, and hardware and software requirements that support full system recovery.</p>
18.	<p>Work with ISD to address MAPAS recovery timeframes, and hardware and software requirements that support full system recovery.</p>	<p>We will work with ISD to address MAPAS recovery timeframes, and hardware and software requirements that support full system recovery.</p> <p>As indicated in our response to #17, an alternative to our current disaster recovery system and using the default "Recover ALL" service from HP would be to purchase an additional server (Approximate one-time cost of \$60,000 to \$70,000) to be housed at a secondary ISD location. ISD would charge the Sheriff's Department an additional hosting fee of \$51,893 per year for the additional server, thereby doubling the yearly hosting fee to \$103,786. The secondary server would be fully functional and mirror the programs and data on the primary server. Recovery of the data</p>

No.	Recommendation	Response
		<p>from the primary server <u>could be</u> almost instantaneous as long as nothing happened at the secondary location.</p> <p>If funds are provided, we will be able to comply with this request.</p>

Topic: Data Security Controls

No.	Recommendation	Response
19.	Require all employees to sign an acknowledgement of the Department's IT policies.	There has been an existing IT policy and ISD would not have allowed employees to access their systems without having the original signed employee acknowledgment. The originals are at ISD; however, we have required all employees to re-sign that acknowledgement.
20.	Secure computers with key locks.	An automated screen saver currently locks the computers if inactive for a set period of time. However, we will discuss this with Data Systems Bureau.
21.	Evaluate the feasibility of implementing computer time-outs.	An automated screen saver currently locks the computer if inactive for a set period of time.
22.	Ensure users do not leave active computers unattended.	A policy has been instituted requiring staff to lock their computers when away from their work stations. In addition, an automated screen saver locks a computer if inactive for a set period of time.

Topic: Program and System Documentation

No.	Recommendation	Response
23.	Complete and current with all system and program changes.	The Sheriff will ensure that proper technical documentation will be completed for all future changes and enhancements to MAPAS.
24.	Backed-up and stored at an offsite location for use in system recovery.	The service agreement between the Sheriff and ISD specifies that ISD is responsible for handling disaster recovery. Sheriff will work with ISD to address this recommendation.

Topic: Controls over Report

No.	Recommendation	Response
25.	Restrict access to reports that include confidential information such as social security numbers.	Social Security numbers are used in civil enforcement process as required by the Code of Civil Procedure. We will ensure that reports are only accessible to authorized personnel for authorized purpose.
26.	Review MAPAS reports to identify unused reports that improve operations.	The Sheriff is in the process of reviewing all the reports to identify and utilize those reports that improve functions and eliminate unnecessary reports.

Topic: MAPAS Trust Fund Reconciliation

No.	Recommendation	Response
27.	Ensure staff reconciles the MAPAS Trust Fund monthly and resolve outstanding items promptly.	The Sheriff's CMU personnel have not received training on Trust Fund reconciliation nor been provided with proper access to eCAPS to access their reports. Recently, the name of a training contact person has been provided by the Auditor-Controller. While MAPAS bank deposits have always been reconciled daily and MAPAS Exception Reports have been reconciled with our bank statements, we will now reconcile with eCAPS in accordance with the anticipated training provided by eCAPS staff. We are currently in the process of making arrangements to receive the training and necessary access for reconciling eCAPS balances. We will ensure that staff reconciles the MAPAS Trust Fund money on a monthly basis and resolves any exceptions promptly.

No.	Recommendation	Response
28.	Resolve the \$564,000 in uncashed checks.	<p>Once the Sheriff's personnel receive the training and proper access to eCAPS, they will resolve the uncashed checks many of which will be escheated. The Sheriff did not receive these reports nor were we aware of some of these eCAPS functions. However, very recently, the Auditor-Controller supplied us with a report which should assist us in resolving the uncashed checks, many of which may not fall into that category after inspection. During our initial inquiry, it was revealed that some uncashed checks had in fact been cancelled in MAPAS and a new warrant issued in its place. We will continue to investigate all of those listed items and take the appropriate action.</p> <p>Previous to the implementation of eCAPS, the Auditor-Controller received the returned check and envelope from the Post Office. They recorded the return on a "Flimsie" and returned the envelope to us to investigate. The Post Office listed a reason for the return on each envelope, i.e., "Addressee moved, No forwarding address, Forward to 123 Main Street, Forwarding address expired, No such address," etc. Sometimes there was hand written information from the new tenant which directed us to the check's recipient.</p> <p>However, eCAPS does not capture sufficient information and only provides a pre-listed reason for return check box, i.e. "Post Office." There is no additional space to record a reason. The envelopes are not returned to us. Without the benefit of this information, it restricts our ability to make a determination or investigate the feasibility of contacting the addressee. We would recommend that the Auditor-Controller make modifications to their system which would allow their employees to record this additional information in their system. This would afford us the opportunity to perform due diligence in locating the checks' intended recipients.</p>

Topic: County Internal Control Certification Program

No.	Recommendation	Response
29.	Sheriff management ensure that conscientious, qualified staff independent of the function for all applicable assessable units, accurately complete the Internal Control Certification Program	Sheriff's management shall ensure that ICCP document is accurately completed in compliance with the recommendation. In addition, the Sheriff's staff has recently received training on the preparation of the ICCP document.