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**MICHAEL POST, C.P.A., M.B.A.**  
**HARRIS COUNTY AUDITOR**

July 10, 2020

Julie Prine, Chief Operating Officer  
Institute of Forensic Sciences  
1861 Old Spanish Trail  
Houston, TX 77054

Dear Ms. Prine:

With the retirement of the Business Office Manager at the Harris County Institute of Forensic Sciences (Office), the Harris County (County) Auditor's Office Audit Division (Audit Services) has completed a Closeout Audit. The Closeout Audit was performed pursuant to the Harris County Road Law, Section 10, which states that "Upon the death, resignation or retirement of any officer or employee, the Auditor shall require an accounting of all property of every kind of the County or its political subdivisions of which he has custody, possession, control or supervision ...". The results of our audit are included in the attached report.

We appreciate the time and attention provided by you and your staff during this engagement. Please anticipate an email request to complete the Audit Division's Post Engagement Survey. We look forward to your feedback. If you have any questions, please contact me or Errika Perkins, Chief Assistant, 713-274-5673.

Sincerely,

A handwritten signature in blue ink that reads "Michael Post".

Michael Post  
County Auditor

Attachment

Report Copies:

District Judges  
County Judge Lina Hidalgo  
Commissioners:

R. Jack Cagle  
Rodney Ellis  
Adrian Garcia  
Steve Radack

Vince Ryan

AUDIT REPORT  
**INSTITUTE OF FORENSIC SCIENCES CLOSEOUT AUDIT**  
JULY 10, 2020

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## Executive Summary

### OVERALL CONCLUSION

Based on the procedures performed in accordance with applicable County policies, procurement card transactions were in compliance and the Office's petty cash reconciled to the imprest balance authorized by Commissioners Court. However, an opportunity for improvement exists with regards to system access controls. System access controls need to be implemented to prevent/monitor unauthorized access to County systems in order to enhance the overall security of these systems.

This issue was discussed with Office Management (Management) and a management action plan has been developed that will address the issue identified by December 1, 2020.

### SCOPE AND OBJECTIVE

Pursuant to the Harris County Road Law, Section 10, procedures were developed to achieve the following objectives:

- Test whether certain procurement and travel card expenditures complied with County policy.
- Verify whether petty cash at the Office reconciled to the imprest balance authorized by Commissioners Court.
- Determine whether system(s) access/user rights were appropriate.
- Identify capital assets on a sample basis and verify completeness and accuracy.

Due to the COVID-19 pandemic and the associated social distancing guidelines, we incurred a scope limitation as we were not able to test capital assets. We discussed this scope limitation with Management. They informed us that they recently performed an inventory of their assets and have no concerns with their asset inventory.

The audit reviewed financial data for the 6 month period ended February 29, 2020 and System Access data as of April 17th.

### SUMMARY OF AUDIT ISSUE

The Office is not disabling Active Directory and Laboratory Information Management System accounts in a timely manner after the employee's date of separation. This audit issue, management's action plan to address this issue, and background information regarding this audit are discussed in more detail on the following pages.

### **ISSUE: Unauthorized Access to Active Directory and Laboratory Information Management System Accounts**

**What is the Issue:** The Office is not disabling Active Directory and Laboratory Information Management System accounts in a timely manner (within 24 hours) after the employee's date of separation. The following was noted during our procedures:

1. Although Management performs a periodic review of system access to Active Directory and the Laboratory Information Management System, the review is not formal and documentation of the review is not maintained.
2. 7 Active Directory accounts out of 357 (2%) were not disabled timely after the employee's date of separation.
3. 50 Laboratory Information Management System accounts out of 217 (23%) were not disabled timely after the employee's date of separation.

However, none of these accounts were accessed subsequent to the employee's date of separation and Management has since disabled these accounts to prevent unauthorized access.

**What is Expected:** Pursuant to the County's Universal Services (US) Department's Security Access Control Policy Section C.1.9, *User Termination (County Policy)*, "All user access privileges to Harris County systems and applications must be disabled immediately or, in any event, no later than 24 hours after an employee or non-employee termination."

**Why it Matters:** Untimely disabling of Active Directory and Laboratory Information Management System accounts for terminated/transferred employees may result in unauthorized access to confidential and sensitive information that may not be easily detected. Poor access controls overall can expose the County to data breaches, disruption of County services, and impairs the County's ability to prevent fraud.

**Why it Happened:** US provided the Office's Information Technology Division the ability to manage Active Directory access for the Office with regards to password management and disabling Active Directory accounts upon termination, however, they did not provide a copy of the user termination policy to the Office. As such, the Information Technology Division was not aware that they are required to terminate access to Active Directory within 24 hours of an employee's termination and was also not aware of the same 24 hour requirement to remove system access to their Laboratory Information Management System. As such, they have not developed preventative and formal monitoring controls to ensure timely removal of system access for terminated employees.

**What Action(s) are Suggested:** Management should develop and implement preventative and formal monitoring controls to ensure system access for terminated employees is removed within 24 hours as required by County policy. Management should consider developing a termination checklist to include procedures for removing system access from all relevant applications for terminated or transferred employees. Applicable personnel should be trained on the termination checklist. Also, Management should formalize their periodic review of system access rights for all terminated and/or transferred personnel to ensure access has been appropriately disabled and to ensure the termination checklist is being utilized and is effective.

## **MANAGEMENT'S ACTION PLAN**

1. **Formal Review of System Access Response:** The HCIFS Information Technology Manager has been performing informal periodic reviews of systems access; however, these reviews have not been documented. Moving forward, given this finding, the HCIFS Information Technology Division will maintain records of these reviews to demonstrate what was checked and if subsequent action is required.
2. **Disabling Active Directory Accounts Response:** In this particular instance, the Institute had seven student interns working in various capacities over the Spring 2020 semester. When the COVID-19 pandemic began, the managers supervising those interns prematurely ended their service to the Institute to reduce the number of staff people entering the building. Due to the unusual circumstances surrounding their separation, usual practices followed by the Institute to disable Active Directory access were over-looked. In general, the Institute's managers communicate well with our internal Information Technology staff to inform them of employee separation dates to make sure access is terminated immediately. However, given this finding, the Institute will develop a more formalized process to ensure that all required separation actions are taken consistently. More specifically, the Institute will develop a written protocol and checklist for actions the IFS management team and Information Technology Division must take when an employee is terminated. The protocol will also require an auto-disabling of access after a pre-established timeframe for temporary trainees, such as interns and medical students. Thus, preventing this issue from occurring in the future.
3. **Disabling Laboratory Information Management System Accounts Response:** The Institute's Information Technology Division has intentionally maintained former employee accounts as active for a period of time due to the association of the employee's LIMS login ID with active case management within the LIMS system. Meaning, in the event a case was pending and still associated with a former employee's LIMS ID, it was unknown if inactivating that employee's user ID would interfere with the transferring of case ownership to a different employee. The Institute is confident, however, that the only way to access its LIMS system is through its network. Given that the Institute has consistently disabled separated employees' access from the Active Directory, the Institute had little concern of improper access to case records within the LIMS system. However, given this finding, the Institute will incorporate LIMS user deactivation as part of the new closeout procedure mentioned above. With this new protocol, managers will be instructed to resolve a terminated employee's pending case issues in LIMS within 24 hours of their departure. Then the LIMS account will be disabled.

**Responsible Party:** HCIFS Information Technology Manager

**Due Date:** December 1, 2020

## BACKGROUND

### **Harris County Institute of Forensic Sciences**

The Harris County Institute of Forensic Sciences is a science-based, independent operation comprised of two distinct forensic services for the Harris County community – the Medical Examiner Service and the Crime Laboratory Service.

The Medical Examiner Service investigates sudden death and deaths resulting from physical or chemical injury in order to determine cause and manner of death and to preserve evidence. The service encompasses the fields of Forensic Investigations, Forensic Pathology and Morgue Services, Forensic Anthropology, Forensic Imaging, and Histology.

The Crime Laboratory Service analyzes evidence and includes five distinct disciplines: Drug Chemistry, Firearms Identification, Forensic Genetics (serology/DNA), Forensic Toxicology and Trace Evidence.

### **Active Directory**

Active Directory is a directory service developed by Microsoft for Windows domain networks. It authenticates and authorizes all users and computers in a Windows domain type network and assigns and enforces security policies for all computers.

### **Laboratory Information Management System**

The Laboratory Information Management System is a comprehensive case management software tool that integrates evidence tracking, analytical results, and lab management information, giving a clear view of the County's laboratory operations and of every case handled.

## ACCOUNTABILITY

The work performed required our staff to exercise professional judgment in completing the engagement's scope. As the engagement's scope did not include a detailed examination of all transactions, there is a risk that fraud, errors, or omissions were not detected during this engagement. The official, therefore, retains the responsibility for the accuracy and completeness of their financial records and for ensuring sufficient controls are in place to detect and prevent fraud, errors, or omissions.