



INTERNAL AUDIT DEPARTMENT



First Follow-Up Information Technology Audit: Social Services Agency IT Logical Security & Change Management

As of July 31, 2020

Audit No. 1949-E (Reference 1846-F1)
Report Date: May 12, 2021

Recommendation Status

3

Implemented

6

In Process

0

Not Implemented

0

Closed

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Audit No. 1949-E
(Reference 1846-F1)

May 12, 2021

To: Debra J. Baetz
Social Services Agency Director

From: Aggie Alonso, CPA, CIA, CRMA
Internal Audit Department Director

Subject: First Follow-Up Information Technology Audit: Social Services Agency IT Logical Security & Change Management

We have completed a first follow-up audit of Social Services Agency (SSA) IT logical security and change management as of July 31, 2020, original Audit No. 1846, dated October 23, 2019. Due to the sensitive nature of specific findings (restricted information), only the results for Finding Nos. 7, 8, and 9 immediately follow this letter. Results for the remaining findings are included in Appendix A (which is redacted from public release), and additional information including background and our scope is included in Appendix B.

Our first follow-up audit concluded SSA implemented three (3) recommendations and is in the process of implementing six (6) recommendations. A second follow-up audit will be performed in approximately six months and a follow-up audit report form is attached to facilitate that audit. Any recommendations not implemented or in process at that time will be brought to the attention of the Audit Oversight Committee at its next scheduled meeting.

We appreciate the assistance extended to us by SSA and OCIT personnel during our follow-up audit. If you have any questions, please contact me at 714.834.5442 or Assistant Director Scott Suzuki at 714.834.5509.

Attachments

Other recipients of this report:
Members, Board of Supervisors
Members, Audit Oversight Committee
OCIT Distribution
Robin Stieler, Clerk of the Board of Supervisors
Foreperson, Grand Jury
Eide Bailly LLP, County External Auditor

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RESULTS

FINDING NO. 1	Removed due to the sensitive nature of the finding.
FINDING NO. 2	Removed due to the sensitive nature of the finding.
FINDING NO. 3	Removed due to the sensitive nature of the finding.
FINDING NO. 4	Removed due to the sensitive nature of the finding.
FINDING NO. 5	Removed due to the sensitive nature of the finding.
FINDING NO. 6	Removed due to the sensitive nature of the finding.
FINDING NO. 7	Change Testing Documentation
CATEGORY	Control Finding
RECOMMENDATION	SSA ensure appropriate testing documentation is created, reviewed, and maintained for all changes prior to deployment into the production environment.
CURRENT STATUS & PLANNED ACTION	<p>In Process. SSA recently consolidated its IT functions with OCIT Shared Services and we were informed that a new change management and testing documentation process was adopted subsequent to our fieldwork. As a result of this new process, there were insufficient testing samples in the follow-up audit period to confirm those processes met the recommendation. We will examine testing samples during our second follow-up audit.</p> <p>Based on the information and documentation reviewed, we consider this recommendation to be in process.</p>



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FINDING NO. 8	Department IT Policy & Procedures
CATEGORY	Control Finding
RECOMMENDATION	SSA develop comprehensive IT policy and procedures that govern the areas of provisioning/de-provisioning user access, managing privileged user access rights, and change-management to critical systems.
CURRENT STATUS	<p>Implemented. SSA recently consolidated its IT functions with OCIT Shared Services and has adopted OCIT's IT policy and procedures, which include those governing the areas of provisioning/de-provisioning user access, managing privileged user access rights, and change-management to critical systems.</p> <p>Based on the actions taken by SSA, we consider this recommendation to be implemented.</p>

FINDING NO. 9	Access Provisioning Documentation and Authorization
CATEGORY	Control Finding
RECOMMENDATION	SSA ensure new user access to critical applications is documented, and include evidence of appropriate authorization and review prior to provisioning user access rights.
CURRENT STATUS & PLANNED ACTION	<p>In Process. SSA recently consolidated its IT functions with OCIT Shared Services and indicated they have begun to use OCIT Shared Services IT Service Management System (SMS) to document the provisioning of user access requests and authorization to critical systems for SSA personnel.</p> <p>However, this process does not include non-SSA personnel (i.e., other County department users) that request and obtain access to SSA's critical applications. We were informed by SSA they will re-evaluate the process to include these users.</p> <p>Based on the information and documentation reviewed, we consider this recommendation to be in process.</p>

AUDIT TEAM	Scott Suzuki, CPA, CIA, CISA, CFE Jimmy Nguyen, CISA, CFE, CEH Scott Kim, CPA, CISA, CFE Mari Elias, DPA	Assistant Director IT Audit Manager II IT Audit Manager I Administrative Services Manager
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APPENDIX A: RESTRICTED INFORMATION

Content in Appendix A has been removed from the report due to the sensitive nature of the specific findings.



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APPENDIX B: ADDITIONAL INFORMATION

SCOPE	Our first follow-up audit was limited to reviewing actions taken by SSA as of July 31, 2020 to implement nine (9) recommendations from our original Audit No. 1846, dated October 23, 2019.
BACKGROUND	<p>The original audit reviewed information technology logical security and change management controls administered by SSA as of March 31, 2019.</p> <p>Subsequent to our original audit, SSA consolidated their IT functions with OCIT Shared Services. As a result, our review took into consideration whether OCIT Shared Services controls, policies, procedures, and processes sufficiently addressed the findings from the original audit.</p> <p>The original audit identified one (1) Critical Control Weakness, four (4) Significant Control Weaknesses, and four (4) Control Findings.</p>



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APPENDIX C: FOLLOW-UP AUDIT IMPLEMENTATION STATUS

Implemented	In Process	Not Implemented	Closed
<p>The department has implemented our recommendation in all respects as verified by the follow-up audit. No further follow-up is required.</p>	<p>The department is in the process of implementing our recommendation. Additional follow-up may be required.</p>	<p>The department has taken no action to implement our recommendation. Additional follow-up may be required.</p>	<p>Circumstances have changed surrounding our original finding/ recommendation that: (1) make it no longer applicable or (2) the department has implemented and will only implement a portion of our recommendation. No further follow-up is required.</p>

