



PUBLIC INFORMATION

INTERNAL AUDIT DEPARTMENT



First Follow-Up Information Technology Audit: Assessor IT General Controls

As of September 30, 2021

Audit No. 2059-E (Reference 1844-F1) Report
Date: December 30, 2021

Recommendation Status

8

Implemented

3

In Process

0

Not Implemented

1

Closed

OC Board of Supervisors

CHAIRMAN ANDREW DO
1st DISTRICT

VICE CHAIRMAN DOUG CHAFFEE
4th DISTRICT

SUPERVISOR KATRINA FOLEY
2nd DISTRICT

SUPERVISOR DONALD P. WAGNER
3rd DISTRICT

SUPERVISOR LISA A. BARTLETT
5th DISTRICT




INTERNAL AUDIT DEPARTMENT

Audit No. 2059-E
(Reference 1844-F1)

December 30, 2021

To: Claude Parrish
Assessor

From: Aggie Alonso, CPA, CIA, CRMA
Internal Audit Department Director  Digitally signed by
Agripino Alonso
Date: 2021.12.30
13:41:50 -08'00'

Subject: First Follow-Up Information Technology Audit: Assessor IT General Controls

We have completed a first follow-up audit of Assessor's information technology general controls as of September 30, 2021, original Audit No. 1844, dated June 30, 2020. Due to the sensitive nature of specific findings (restricted information), only the results for Finding Nos. 11 and 12 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.

At the request of the Assessor, the restricted information report will not be distributed to the regular recipient list. However, members of the Board of Supervisors, the Chair of the Audit Oversight Committee, the County Executive Officer, and members of the Grand Jury may view this report in the office of the Internal Audit Department.

Our first follow-up audit concluded Assessor implemented eight (8) recommendations, three (3) recommendations are in process, and one (1) recommendation is closed. 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 Assessor 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
- Assessor Distribution
- Robin Stieler, Clerk of the Board of Supervisors
- Foreperson, Grand Jury
- Eide Bailly LLP, County External Auditor

INTERNAL AUDIT DEPARTMENT

RESULTS

FINDING NOS. 1 – 10 Removed due to the sensitive nature of the findings.

FINDING No. 11 **Department-Specific Incident Response Policy & Procedures**

CATEGORY **Control Finding**

RECOMMENDATION Assessor management develop department-specific policy and procedures for incident response and management for IT resources under their control.

CURRENT STATUS **Implemented.** Assessor developed policy and procedures over incident response and management.

Based on the actions taken by Assessor, we consider this recommendation implemented.

FINDING No. 12 **Testing Documentation**

CATEGORY **Control Finding**

RECOMMENDATION Assessor management conduct periodic change-control meetings to discuss and document the status of critical system change requests to ensure appropriate and timely completion.

CURRENT STATUS **Implemented.** Assessor decided to end in-person meetings in early 2020 due to the pandemic. As a result, Assessor utilized emails to communicate the status of critical systems change requests and maintained supporting documentation on their file server such as change request approvals, testing documentation, and other pertinent information. In addition, Assessor revised their change management policy and procedure to document their process.

Based on the actions taken by Assessor, we consider this recommendation implemented.

AUDIT TEAM	Scott Suzuki, CPA, CIA, CISA, CFE Jimmy Nguyen, CISA, CFE, CEH Stephany Pantigoso Mari Elias, DPA	Assistant Director IT Audit Manager II Senior Auditor Administrative Services Manager
-------------------	--	--



INTERNAL AUDIT DEPARTMENT

APPENDIX A: RESTRICTED INFORMATION

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



INTERNAL AUDIT DEPARTMENT

APPENDIX B: ADDITIONAL INFORMATION

SCOPE	Our follow-up audit was limited to reviewing actions taken by Assessor as of September 30, 2021 to implement the twelve (12) recommendations from our original dated on June 30, 2020.
BACKGROUND	<p>The original audit reviewed selected information technology general controls administered by Assessor for the nine months ended September 30, 2019.</p> <p>The original audit identified one (1) Critical Control Weakness, four (4) Significant Control Weaknesses, and seven (7) Control Findings.</p>



INTERNAL AUDIT DEPARTMENT

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>

