



PUBLIC INFORMATION

INTERNAL AUDIT DEPARTMENT



**Third & Final Close-Out Follow-Up
Information Technology Audit:
County Executive Office/
OC Information Technology
General Controls**

As of April 30, 2022

**Audit No. 2159-L (Reference 1644-F3)
Report Date: August 9, 2022**

Recommendation Status

	FIRST FOLLOW-UP	SECOND FOLLOW-UP	THIRD FOLLOW-UP
Implemented	18	9	3
In Process	12	3	0
Not Implemented	0	0	0
Closed	1	0	0

Second Follow-Up totals represent findings that were In Process or Not Implemented at First Follow-Up

OC Board of Supervisors

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INTERNAL AUDIT DEPARTMENT

Audit No. 2159-L
(Reference 1644-F3)

August 9, 2022

To: KC Roestenberg
Chief Information Officer

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

Subject: Third & Final Close-Out Follow-Up Information Technology Audit: County
Executive Office/OC Information Technology General Controls

At the request of the Audit Oversight Committee, we have completed a third follow-up audit of the IT General Controls administered by the County Executive Office/OC Information Technology (OCIT) as of June 28, 2022, original Audit No. 1644, dated April 10, 2018. Due to the sensitive nature of specific findings (restricted information), results for the findings are redacted from public release. Additional information including background and our scope is included in Appendix A.

Our third follow-up audit concluded OCIT implemented the three (3) remaining recommendations from the original audit. Because the recommendations were implemented, this report represents the final close-out of the original audit.

We appreciate the assistance extended to us by 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.

Other recipients of this report:

- Members, Board of Supervisors
- Members, Audit Oversight Committee
- OCIT Distribution
- Foreperson, Grand Jury
- Robin Stieler, Clerk of the Board
- Eide Bailly LLP, County External Auditor

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RESULTS

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

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: ADDITIONAL INFORMATION

SCOPE	Our third follow-up audit was limited to reviewing actions taken by OCIT as of June 28, 2022 to implement the three (3) remaining recommendations from our second follow-up Audit No. 1949-F dated March 11, 2021.
BACKGROUND	The original audit reviewed information technology general controls administered by OCIT for the year ended December 31, 2016 to ensure physical and logical security to data and programs, change management and system development life cycle processes, and computer operations are appropriate, approved, managed, maintained, and adequately supported. In addition, we conducted a review of OCIT's implementation of selected components of the IT governance model. The second follow-up audit concluded OCIT implemented or closed 28 recommendations and was in process of implementing three (3) recommendations.



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APPENDIX B: 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>

