



**PUBLIC INFORMATION**

# INTERNAL AUDIT DEPARTMENT



## Second & Final Close-Out Follow-Up Information Technology Audit: Assessor IT General Controls

As of August 14, 2022

Audit No. 2259-G (Reference 1844-F2)  
Report Date: September 26, 2022

### Recommendation Status

FIRST FOLLOW-UP      SECOND FOLLOW-UP

<b>8</b>	<b>Implemented</b>	<b>3</b>
<b>3</b>	<b>In Process</b>	<b>0</b>
<b>0</b>	<b>Not Implemented</b>	<b>0</b>
<b>1</b>	<b>Closed</b>	<b>0</b>

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

## OC Board of Supervisors

CHAIRMAN DOUG CHAFFEE  
4th DISTRICT

VICE CHAIRMAN DONALD P. WAGNER  
3rd DISTRICT

SUPERVISOR ANDREW DO  
1st DISTRICT

SUPERVISOR KATRINA FOLEY  
2nd DISTRICT

SUPERVISOR LISA A. BARTLETT  
5th DISTRICT



## INTERNAL AUDIT DEPARTMENT

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Audit No. 2259-G  
(Reference 1844-F2)

September 26, 2022

To: Claude Parrish  
Assessor

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

Subject: Second & Final Close-Out Follow-Up Information Technology Audit: Assessor IT  
General Controls

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We have completed a follow-up audit of Assessor information technology general controls as of August 14, 2022, original Audit No. 1844, dated June 30, 2020. Due to the sensitive nature of specific findings (restricted information), results are redacted from public release. Additional information, including background and our scope, is included in Appendix A.

Our second follow-up audit concluded Assessor 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 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
- Foreperson, Grand Jury
- Robin Stieler, Clerk of the Board
- Eide Bailly LLP, County External Auditor

# INTERNAL AUDIT DEPARTMENT

## RESULTS

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

<b>AUDIT TEAM</b>	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
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# INTERNAL AUDIT DEPARTMENT

## APPENDIX A: ADDITIONAL INFORMATION

<b>SCOPE</b>	Our second follow-up audit was limited to reviewing actions taken by Assessor as of August 14, 2022 to implement the three (3) remaining recommendations from our first follow-up Audit No. 2059-E dated December 30, 2021.
<b>BACKGROUND</b>	The original audit reviewed selected information technology general controls administered by Assessor. The first follow-up audit concluded Assessor implemented eight (8) recommendations, was in process of implementing three (3) recommendations, and one (1) recommendation was closed.



# INTERNAL AUDIT DEPARTMENT

## APPENDIX B: FOLLOW-UP AUDIT IMPLEMENTATION STATUS

Implemented	In Process	Not Implemented	Closed
The department has implemented our recommendation in all respects as verified by the follow-up audit. No further follow-up is required.	The department is in the process of implementing our recommendation. Additional follow-up may be required.	The department has taken no action to implement our recommendation. Additional follow-up may be required.	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.

