



## PUBLIC INFORMATION

# INTERNAL AUDIT DEPARTMENT



### Second Follow-Up Information Technology Audit: Sheriff-Coroner Selected IT General Controls

As of April 30, 2022

Audit No. 2059-H (Reference 1845-F2)  
Report Date: September 19, 2022

### Recommendation Status

#### FIRST FOLLOW-UP      SECOND FOLLOW-UP

0

Implemented

5

7

In Process

1

0

Not Implemented

0

0

Closed

1

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. 2059-H  
(Reference 1845-F2)

September 19, 2022

To: Don Barnes  
Sheriff-Coroner

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

Subject: Second Follow-Up Information Technology Audit: Sheriff-Coroner Selected IT General Controls

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We have completed a second follow-up audit of Sheriff-Coroner's (OCSD) selected IT general controls as of June 14, 2022, original Audit No. 1845, dated December 30, 2019. 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 OCSD implemented five (5) recommendations, is in the process of implementing one (1) recommendation, and one (1) recommendation is closed. Because this is our second follow-up audit, the one (1) remaining recommendation will be reported to the Audit Oversight Committee in our next Quarterly Status Report.

We appreciate the assistance extended to us by OCSD 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  
Chair, Audit Oversight Committee  
Frank Kim, County Executive Officer  
Sheriff-Coroner 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.

AUDIT TEAM	
	Scott Suzuki, CPA, CIA, CISA, CFE
	Jimmy Nguyen, CISA, CFE, CEH
	Scott Kim, CPA, CISA, CFE
	Mari Elias, MA
	Assistant Director
	IT Audit Manager II
	IT Audit Manager I
	Administrative Services Manager



INTERNAL AUDIT DEPARTMENT

APPENDIX A: ADDITIONAL INFORMATION

<b>SCOPE</b>	Our follow-up audit was limited to reviewing actions taken by OCSD as of June 14, 2022 to implement the seven (7) remaining recommendations from our first follow-up Audit No. 1949-D, dated December 31, 2020.
<b>BACKGROUND</b>	The original audit evaluated selected high-risk information technology general controls over security and change management at OCSD. The first follow-up audit concluded OCSD was in process of implementing seven (7) recommendations.



## 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.